

HAYS COUNTY, TEXAS
ANNUAL COMPREHENSIVE
FINANCIAL REPORT
FOR THE YEAR ENDED
SEPTEMBER 30, 2025





HAYS COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
For the Year Ended September 30, 2025

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**HAYS COUNTY, TEXAS
ANNUAL COMPREHENSIVE
FINANCIAL REPORT
2025**

**Issued by the
County Auditor's Office
Marisol Villarreal-Alonzo, C. P. A.
County Auditor**

**For the Fiscal Year Ended
September 30, 2025**





**HAYS COUNTY, TEXAS
ANNUAL COMPREHENSIVE
FINANCIAL REPORT
2025**

INTRODUCTORY SECTION





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March 24, 2026

Honorable District Judges
Honorable County Judge
Honorable Members of the Hays County Commissioners Court
Hays County, Texas

To the Honorable Judges, Commissioners, and Citizens of Hays County:

The County Auditor's office is pleased to present the Annual Comprehensive Financial Report of the County of Hays, Texas, (County) for the fiscal year ended September 30, 2025. The accompanying financial statements were prepared in accordance with generally accepted accounting principles (GAAP) as promulgated by the Government Accounting Standards Board (GASB) and this report submitted is in compliance with Section 114.025, Vernon's Texas Codes Annotated (V.T.C.A.), Local Government Code which requires a complete set of audited financial statements annually.

The purpose of this report is to provide the District Judges of Hays County, the Hays County Commissioners Court, citizens, representatives of financial institutions and others with detailed information concerning the financial condition and performance of the County. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County.

Management of the County is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles (GAAP). The internal control structure is designed to provide reasonable, but not absolute, assurance that those objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived, and (2) the valuation of costs and benefits requires estimates and judgments by management. We believe that the information presented is accurate in all material respects and reported in a manner designed to show the financial position and operating results of the County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have also been included.

ABIP, P.C. a firm of licensed certified public accountants, has audited the County's financial statements. The goal of the independent audit was to provide reasonable assurance that the basic financial statements of the County, for the fiscal year ended September 30, 2025, are free of material misstatement. The examination was conducted in accordance with generally accepted governmental auditing standards.

The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements, assessing the accounting principles used, and evaluating the overall financial statement presentation. The independent auditor concluded, based on the audit, that there was a reasonable basis for rendering an unmodified ("clean") opinion that the County's financial statements for the fiscal year ended September 30, 2025 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

Immediately following the independent auditors report is a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of the Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it.

Geographic Information:

Hays County is a county located on the Edwards Plateau in the U.S. state of Texas. As of the 2020 census, its official population had reached 241,067. Hays County is part of the Austin-Round Rock metropolitan area. The County is named for John Coffee Hays, a Texas Ranger. The county seat is San Marcos. There are 11 other cities within Hays County, the City of Austin (primarily in Travis County), City of Bear Creek, City of Buda, City of Driftwood, City of Dripping Springs, City of Hays, City of Kyle, Mountain City, City of Umland, City of Wimberley, and City of Woodcreek. The County is bounded by Travis, Caldwell, Guadalupe, Comal and Blanco Counties.

According to the U.S. Census Bureau, the County has a total area of 677 square miles of which 675 square miles is land and 2.0 miles is water. The County enjoys a growing season of 260 days with an average low temperature in January of 46 degrees and an average high temperature of 94 degrees in August. The average rainfall is 34 inches per year.

History:

Hays County was organized from the southwestern portion of Travis County in 1848 and named for Captain John Coffee "Jack" Hays, a legendary Texas Ranger and one of the best known and respected Texans of his day. Settlement of the land began a few years earlier when families, mostly by way of Bastrop County, began to put down roots along Onion Creek and on the San Marcos and Blanco Rivers. The census of 1850, the first conducted after Texas became a state, found 387 people living in the County. At that time San Marcos, the County seat, was the only town. The settlements of Driftwood, Dripping Springs, Kyle, Niederwald, Umland, Wimberley, and a few others since abandoned, came throughout the next half-century. Hays County prospered following the Civil War. The arrival of the railroad in 1881, linking

Hays County more closely with the major trade centers of Texas and the nation, boosted growth even more.

The 20th century brought a state college, later named Southwest Texas State University, that educated the 36th president of the United States, Lyndon Baines Johnson. The college eventually was named Texas State University. While agriculture and stock raising continued to sustain the County's economic successes through mid-century, light manufacturing, technology, education, and tourism have since accounted for much of the growth.

Population:

In 1850 the population of Hays County was 387. Situated between Austin and San Antonio, Hays County has been one of the most rapid growing counties in the state and nation. The 2020 census reported a population of 241,067, which more than doubled the population of 97,589 in 2000.

Highway Section:

The County consists of 5 major highways.

On the eastern boundary of the County is Interstate Highway 35 (IH-35) connecting Austin to San Antonio. IH-35 in Texas is a major north-south interstate highway running from Laredo near the United States-Mexico border to the Red River north of Gainesville where it crosses into Oklahoma. Along its route in Hays County, it passes through San Marcos, Kyle and Buda.

US Highway 290 travels east and west with the County's northern most boundary. US Highway 290 is a rather scenic route through the Texas Hill Country, passing through the northern part of Hays County traveling east and west from Austin to Dripping Springs and the hill country.

State Highway 21 (SH-21) runs from the Texas-Louisiana border east to San Marcos in Hays County. State Highway 21 was one of the original 26 routes proposed in Texas in 1917 along a route from St. Augustine to Gonzales.

State Highway 80 (SH-80) is a state highway that runs 83 miles from Karnes City to San Marcos in Hays County. SH-80 connects to IH-35 in San Marcos.

State Highway 130, is a toll road, which is meant to divert traffic on IH-35 around Austin. State Highway 130 begins in Georgetown and travels east and parallel to IH-35 and travels throughout Hays County until it ends at IH-10 in Seguin.

Governmental Entity-County Structure:

Hays County is a public corporation and political subdivision of the State of Texas. The general governing body of the County is an elected five-member Commissioners Court (Court) in accordance with Article 5, Section 18 of the Texas Constitution. The Court is comprised of the County Judge, who is the presiding officer, and four Commissioners. The County Judge is

elected at large to serve a four-year term. Commissioners serve four-year staggered terms, two members elected every two years.

The Court sets the calendar for regularly scheduled Commissioners court dates on an annual basis. The calendar is available from the County Judge's office, the County Clerk, or on the Commissioners' Court webpage on the County's website [www. hayscountytexas.gov](http://www.hayscountytexas.gov).

The Court sets the tax rate, approves contracts for the County, and adopts the County budget within the resources as estimated by the County Auditor. The Court is also responsible for the development of policies, approves financial commitments, and makes appointments of various department heads. The management and leadership provided by members of the Court, and elected and appointed officials of other departments, is crucial to the success of the County's financial management and growth.

The County Auditor has responsibilities for prescribing the systems and procedures for handling the finances of the County and "examining, auditing and approving" all disbursements from County funds prior to their submission to the Commissioners Court for approval. The District Judges of Hays County appoint the County Auditor for a two-year term.

The County serves a population, based on the 2020 U.S. Census, of 241,067 and provides many varied services for the public it serves. These services include, but are not limited to, the operation of the district, county and justices of the peace judicial systems, voting operations for national, state and some local elections, maintenance on and construction of county owned roads and bridges, recording functions relating to property rights and vital statistics, operation of law enforcement agencies (sheriff and constables), operation of the county jail, property tax collections for multiple agencies and general governmental administration. The County, while not directly providing the service, does provide funding for Libraries.

The annual budget serves as the foundation for the County's financial planning and control. All departments of the County are required to submit requests for appropriation to the County Budget Office during April each year. The Budget Officer for the County, then uses these requests as the starting point for developing the Recommended Budget. This recommended budget is presented to the Commissioners Court for their review. From the Recommended Budget, the County Commissioners and the County Judge prepare the proposed budget which is filed with the County Clerk and County Auditor. The Court then holds the public hearings on the proposed budget. The County is required to adopt a final budget by the first day of the new fiscal year. The appropriated budget is prepared by fund, department, and budget summary. The Court approves the budget on a category basis with any changes to personnel, travel, continuing education, or capital outlay required to be approved by the Commissioners' Court. A more detailed, category line item, budget is included with the adopted budget for informational purposes.

Budget-to-actual comparisons are provided in this report for each individual government fund for which an appropriated annual budget has been adopted. For the General Fund and Road and

Bridge Fund this comparison is presented as part of the required supplementary information for the governmental funds. For governmental funds, other than the General Fund and Road and Bridge Fund with appropriated annual budgets, this comparison is presented in the Supplemental Non-Major Governmental Funds subsection of this report.

Local Economy:

The County benefits from its proximity to the Austin metropolitan statistical area's diverse economy and its position along a major transportation corridor (IH-35). The proximity to metropolitan areas continues to fuel tax base growth which stalled only modestly during the recession. Wealth indicators are mixed, but County unemployment indicators have historically been positive, characterized by rapid growth in total employment. However, the COVID-19 Pandemic contributed to the September 2020 unemployment rate of 6.4%. The September 2025 unemployment rate remained stable at 3.4%.

The composition of the County tax base is being quickly transformed from rural to urban. Residential construction increased very rapidly before the downturn as the housing pressures in Austin expanded development southward, while growth in San Marcos pushed development northward. Commercial development promptly followed the population growth, particularly along the IH-35 corridor, with corporate investment in the community ranging from retail centers to health care.

Taxable property values increased from \$14.952 billion in fiscal year 2016 to \$52.340 billion in fiscal year 2025, a 250.1% increase. San Marcos is home to a large and popular factory outlet mall, ecommerce fulfillment center, and Texas State University (estimated enrollment of 44,596), which is expected to continue to grow rapidly in the next few years, facilitated by a Division 1 athletic program and the offering of 220 bachelor's, master's and doctoral degree programs. Comprised of about 2/3 residential properties, taxable assessed valuation grew by a 14.8% compound annual rate since fiscal year 2016. The housing market posted a substantial gain in fiscal year 2016. Fiscal year 2016 taxable assessed value had a gain of 8.4% while fiscal years 2017 had substantial gains of 11.8%. Fiscal year 2018 taxable assessed value had a slight decrease of -1.3% resulting from the implementation of the tax ceiling for age 65 and over and disabled residents. Fiscal year 2019 taxable assessed value experienced a substantial increase of 16.8%, fiscal year 2020 experienced an increase of 9.2%. Fiscal year 2021 experienced a moderate increase of 3.8%, while fiscal years 2022 to 2024 experienced extremely significant increases of 41.7%, 26.9%, and 20.4%. Fiscal year 2025 experienced an increase of 10.6%. The County sales tax collections almost doubled from fiscal year 2016 to 2025, increasing from \$19,081,639 to \$37,895,512 respectively.

Long-Term Financial Planning:

Hays County has adopted a financial management policy to ensure its long-term financial health. The general fund balance policy sets a minimum level of reserve funds in the general fund at a minimum of 3 to 6 months of current budgeted expenses. The County has remained in compliance with this policy since its inception. The County also monitors its debt rate

structure when planning for future capital projects to ensure that future impacts to the debt tax rate are acceptable.

Major Initiatives and Capital Planning:

On February 2, 2012, Hays County officially opened the new 232,000-square-foot Government Center. The three-story building consolidates a number of area offices and provides a secure, expanded work area to more efficiently serve the public. Built on schedule and under budget, the County funded the center without raising the current tax rate, having set aside money in the budget for a number of years in anticipation of the need for a new building. Lower costs in construction material and labor made this an opportune time to build, as well as the ability to provide jobs in the San Marcos area. The cost of the building was approximately \$60 million, including furniture, fixtures and equipment. The County enjoyed an \$11 million savings in the project. The County has also built and remodeled new satellite offices for government services in Dripping Springs, Kyle, Wimberley, Elections/Information Technology, and the Local Health Department.

In August 2008, the Hays County Commissioners Court approved placing on the November 4, 2008 ballot, a proposition to issue \$207 million in Hays County road bonds for roadway safety and mobility improvements across the County. The road bonds would be paid back by Hays County tax dollars and also by reimbursement from the State of Texas totaling \$133 million available through the Texas Department of Transportation (TXDOT) Pass-Through Funding program. In addition to the \$207 million in taxpayer financed road bonds, the Hays County road projects were funded with at least \$11 million from the City of Kyle, \$7 million from the City of San Marcos, and \$3 million from federal grants.

The bond issue enabled Hays County to receive State funding through a Pass-Through Funding Agreement with TXDOT. Under this agreement, the County provided up-front funding for project development and construction. The bond principal would be repaid using \$133,170,000 in reimbursement funds to be provided by TXDOT. The County will be responsible for all interest costs. Due to the lack of TXDOT funds for new construction projects, the Funding Agreement is designed to allow construction of projects today that might otherwise have to wait years to be funded. Negotiations between TXDOT and the County determined which projects were included in the agreement.

With the rapid growth of the County, a bond referendum was voted on in November 2016 to fund transportation infrastructure and public safety facilities. Hays County voters passed the Public Safety Facilities Proposition No. 1 for \$106.4 million for the purpose of constructing, improving, and equipping public safety facilities including a co-located emergency communications/911 facility, a law enforcement center, a law enforcement training facility, and a county jail facility. Hays County voters also passed the Transportation Infrastructure Proposition No. 2 for \$131.4 million for roadway construction and improvements to meet the transportation needs of the growing population.

In November 2020 Hays County voters passed the Hays County 2020 Parks and Open Space Bond Proposition A. A total of \$75.0 million was approved to fund the construction, improvement, renovation, equipping and acquisition of land and interests in land, building and facilities for park and recreational purposes. In addition, funds may be used for acquiring open space and conservation land and acquiring conservation easements of land to ensure the land is available for recreational, open space use, or to protect wildlife habitat and the water quality of creeks, rivers, and springs, and to protect natural resources by minimizing flood risks and improving flood safety.

Awards:

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Hays County for its annual comprehensive financial report for the fiscal year ended September 30, 2024. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

Acknowledgements:

The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the Auditor's Office and the professional services provided by our Independent Auditors, ABIP, P.C. We also wish to commend the County officials, department heads, and all members of the departments who assisted and contributed to the preparation of this report. Furthermore, it is important to recognize the members of the Commissioners Court for their interest and support in planning and conducting the financial operations of the County. I would also like to thank the District Judges of Hays County for their unwavering support, enabling this office to perform its duties in a responsible and progressive manner. I am very honored to serve the citizens of this County and work with outstanding officials and employees that help make Hays County one of the best in Texas.

Respectfully submitted,



Marisol Villarreal-Alonzo, CPA
Hays County Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Hays County
Texas**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2024

Christopher P. Morill

Executive Director/CEO

VOTERS OF HAYS COUNTY

COUNTY OFFICIALS
Elected by County at Large

- County Judge
- Sheriff
 - Jail Division
 - Animal Control
- County Court @ Law Judges (3)
- Tax Assessor-Collector
- Treasurer
- District Clerk
- County Clerk

PRECINCT OFFICIALS
Elected by Precinct

- Commissioners (4)
- Constables (5)
- Justice of the Peace (7)

DISTRICT VOTERS

- TLGC APPOINTMENT by 3 District Judges and 2 Comm Court
- Purchasing Agent
- District Judges (6)
- Judicial Services
- District Attorney

APPOINTED OFFICIALS
by District Judges

- County Auditor
- Associate Judges
- Court Reporters

JUVENILE BOARD

- County Court @ Law Judges (3)
- County Judge
- 22nd Judicial District Judge
- District Attorney
- County Sheriff
- Juvenile Probation
- Juvenile Detention

DEPARTMENTAL OFFICES
Appointed by Commissioner's Court

- COUNTY ADMINISTRATOR
- Budget Office TLGC Appointment
- County-Wide Operations
 - Building Maintenance
 - Recycling
 - Local Health
 - Development Services
 - Information Technology
 - Human Resources
- Parks Administration
- Grants

COMMISSIONER'S COURT Direct Report

- Office of Emergency Services
- Fire Marshal (TLGC)
- Veterans Administration
- Extension Services
- Transportation
- Election Administration
- Combined Emergency Communications Ctr

XI

HAYS COUNTY, TEXAS
OFFICIALS
September 30, 2025

<u>Title</u>	<u>Name</u>
County Judge	Ruben Becerra
Commissioner Precinct 1	Debbie Gonzales Ingalsbe
Commissioner Precinct 2	Dr. Michelle Cohen
Commissioner Precinct 3	Morgan Hammer
Commissioner Precinct 4	Walt Smith
22 nd Judicial District Judge	R. Bruce Boyer
207 th Judicial District Judge	Tracie Wright-Reneau
274 th Judicial District Judge	Gary Steel
428 th Judicial District Judge	Joe Pool
453 rd Judicial District Judge	Sherri K. Tibbe
483 rd Judicial District Judge	Alicia Key
County Auditor	Marisol Villarreal-Alonzo, CPA
Sheriff	Anthony Hipolito
Criminal District Attorney	Kelly Higgins
County Court at Law 1 Judge	Jimmy Hall
County Court at Law 2 Judge	Chris Johnson
County Court at Law 3 Judge	Elaine Brown
District Clerk	Amanda Calvert
County Clerk	Dr. Elaine Cardenas
Tax Assessor/Collector	Jenifer Escobar
County Treasurer	Daphne Tenorio
Justice of the Peace Precinct 1, Place 1	Joanne Prado
Justice of the Peace Precinct 1, Place 2	Maggie H. Moreno
Justice of the Peace Precinct 2, Place 1	Beth Smith
Justice of the Peace Precinct 2, Place 2	J. R. Mendoza
Justice of the Peace Precinct 3	Andrew Cable
Justice of the Peace Precinct 4	John Burns
Justice of the Peace Precinct 5	Sandra Bryant
Constable Precinct 1	David Peterson
Constable Precinct 2	Michael Torres

HAYS COUNTY, TEXAS
OFFICIALS
September 30, 2025

<u>Title</u>	<u>Name</u>
Constable Precinct 3	Don Montague
Constable Precinct 4	David Graham
Constable Precinct 5	John Ellen
Associate District Judge	Karl Hays
Associate District Judge	Benjamin Moore
Chief Juvenile Probation Officer	Lisa Day
Juvenile Detention Center Administrator	Brett Littlejohn
District Court Administrator	Stephen M. Thomas
District Court Reporter	Heather Holden
District Court Reporter	Richard E. Roberts Jr.
District Court Reporter	Ruby A. Castilleja
District Court Reporter	Sheri L. Rogers
District Court Reporter	Brenna Demoss
County Court Reporter	Kimberly Rice
County Court Reporter	Susan Green
County Court Reporter	Leticia Escamilla
County Administrator	Kandice Boutté
Transportation Director	Aaron Jones
Countywide Operations Director	Tammy Crumley
Development Services Director	Marcus Pacheco
Fire Marshal	Stephen Seddig
Office of Emergency Services Director	Michael Jones
Veterans Services Officer	Jude J. Prather
Extension Services Agent	Kate Blankenship
Elections Administrator	Jennifer Doinoff
Information Technology Director	Jeff McGill
Budget Officer	Vickie Dorsett
Human Resources Director	Erik Granjeno
Purchasing Agent	Stephanie Hunt





**HAYS COUNTY, TEXAS
ANNUAL COMPREHENSIVE
FINANCIAL REPORT
2025**

FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

To the Honorable Judge and
Commissioners of Hays County, Texas
San Marcos, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Hays County, Texas (the County), as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Hays County, Texas, as of September 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Principle

As described in Note 1 to the financial statements, in 2025, Hays County, Texas adopted new accounting guidance, GASB Statement No. 101, *Compensated Absences*. Our opinion is not modified with respect to this matter.

Responsibility of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in the net pension liability and related ratios, schedule of employer contributions - retirement system, schedule of changes in total other postemployment benefit liability and related ratios, and the related notes to required supplementary information, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Hays County's basic financial statements. The combining and individual nonmajor fund financial statements, nonmajor funds budget to actual schedules, and other supplementary information and schedule of expenditures of federal and state awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the *State of Texas Single audit Circular*, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The nonmajor funds budget to actual schedules, combining and individual nonmajor fund financial statements, other supplementary information, and the schedule of expenditures of federal and state awards are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, the nonmajor funds budget to actual schedules, other supplementary information, and the schedule of expenditures of federal and state awards are fairly stated in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 24, 2026, on our consideration of the Hays County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Hays County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Hays County's internal control over financial reporting and compliance.

ABIP, PC

San Antonio, Texas
March 24, 2026

HAYS COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the Hays County, Texas' (the "County") Annual Comprehensive Financial Report presents an overview of the County's financial activities for the fiscal year ended September 30, 2025. The Management's Discussion and Analysis should be considered in conjunction with the accompanying basic financial statements, accompanying notes to those financial statements, and other portions of the Annual Comprehensive Financial Report.

FINANCIAL HIGHLIGHTS

- The County's total combined net position increased from prior year to \$153.7 million at September 30, 2025. Of this amount, (\$176.9) million is unrestricted. Negative unrestricted net position is the result of expenses financed by long-term debt proceeds for infrastructure improvements not owned by the County. Expenses from debt proceeds generally also increase county assets; however, Hays County voters approved lending County support to improving state and city-owned roads, highways, and parks.
- In the current year, the County implemented GASB Statement No. 101, *Compensated Absences*, resulting in a restatement of the County's beginning net position to \$109,686,101, a reduction of \$4,576,793.
- At the close of the fiscal year 2025, Hays County's governmental funds reported combined ending fund balances of \$221.3 million.
- The general fund reported a fund balance this year of \$75.9 million, of which \$66.7 million is unassigned, \$1.2 million is restricted, and \$7.7 million is committed. The fund balance represents 46.4% of General Fund expenditures and transfers out.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements, which consist of three components:

- government-wide financial statements
- fund financial statements and
- notes to the financial statements

This report also contains other supplementary information in addition to the basic financial statements.

The **Government-Wide Financial Statements** are designed to provide readers with a broad overview of the County's finances, in a manner similar to private sector business. The government-wide financial statements consist of two financial statements, the *Statement of Net Position* and *Statement of Activities*.

- The *Statement of Net Position* presents information on all of the County's assets and liabilities, with the difference between the two reported as *net position*. Eventually, increases or decreases in net position may serve as a useful indicator of whether or not the financial position of the county is improving or deteriorating.
- The *Statement of Activities* presents information showing how net position changed during the most recent fiscal year using full accrual basis of accounting. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods.

The government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover a portion of their costs through user fees and charges. The governmental activities of the County

include general administration, judicial, law enforcement and corrections, community and public service, health and human services, general maintenance, and streets and highways.

FUND FINANCIAL STATEMENTS

The fund financial statements are designed to report information by grouping related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into the following three categories: governmental, proprietary, and fiduciary funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. Most of the County's basic services are included in governmental funds, which focus on (1) cash and other financial assets that can readily be converted to cash and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed short-term view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's functions.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented in the government-wide statements. In addition to the governmental fund balance sheet and statement of revenues, expenditures and changes in fund balance, separate statements are provided that reconcile between the government-wide and fund level statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The Internal Service Fund (a type of proprietary fund) is used to report activities that provide supplies and services for other programs and activities-such as the County's Medical and Dental Insurance fund. Because this service predominantly benefits government rather than business-type functions, the Internal Service Fund is reported with *governmental activities* in the government-wide financial statements.

Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like those used for proprietary funds.

Notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Required and other supplementary information is presented concerning the County's major funds. The General Fund, Road and Bridge Fund, Debt Service Fund, and Major Capital Projects Funds are the County's major funds. A budgetary comparison statement for the General Fund and Road and Bridge Fund which includes the original and final amended budget and actual figures, has been provided to demonstrate compliance with the budget. Required Supplementary Information also includes the Schedule of Changes in Net Pension Liability (Asset) and Related Ratios, the Schedule of Contributions for the County's pension plan, and a Schedule of Changes of Other Postemployment Benefits Liability.

The combining and individual fund statements and schedules provide information for non-major governmental funds, internal service funds, and fiduciary funds and are presented immediately following the required supplementary information. Additionally, the County legally adopts budgets for a number of other governmental funds. Schedules that include original and final amended budget compared to actual figures are presented for these governmental funds with a legally adopted budget.

FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE STATEMENTS

Net Position:

The County's combined net position was \$153,675,355 at September 30, 2025 as detailed below:

	2024 Governmental Activities	2025 Governmental Activities	Total Percent Change 2025-2024
Current and other assets	\$ 306,028,575	\$ 296,125,202	-3.24%
Capital assets, net	461,030,293	478,426,340	3.77%
Total Assets	<u>767,058,868</u>	<u>774,551,542</u>	<u>0.98%</u>
Deferred outflows of resources	<u>30,687,311</u>	<u>27,817,635</u>	<u>-9.35%</u>
Other liabilities	75,171,136	76,933,877	2.34%
Long-term liabilities	591,520,188	551,557,035	-6.76%
Total Liabilities	<u>666,691,324</u>	<u>628,490,912</u>	<u>-5.73%</u>
Deferred inflows of resources	<u>16,791,961</u>	<u>20,202,910</u>	<u>20.31%</u>
Net Position:			
Net investment in capital assets	195,449,612	212,780,303	8.87%
Restricted	139,142,280	117,769,184	-15.36%
Unrestricted	(220,328,998)	(176,874,132)	-19.72%
Total Net Position	<u>\$ 114,262,894</u>	<u>\$ 153,675,355</u>	<u>34.49%</u>

Total net position increased by \$39.4 million compared to 2024. There are significant changes in the statement of net position at September 30, 2025 from September 30, 2024. Capital assets increased by \$17.4 million as a result of the purchase of park land, completion of capital projects, and the acceptance of several new roads in subdivisions. Voter approved park bonds funded the land purchase of Karst Canyon. The continued growth of the County has caused an increase of new home development. The roads in subdivisions such as Sunset Oaks, 6 Creeks, Anthem, and Emma Parks will be maintained by the County. The County also continues to improve County roads such as Post Road and Lime Kiln, and improve County buildings such as the Jail Renovation and Detention Slider project and the Government Center Security project. Long term debt decreased by \$44.5 million resulting from the payment of debt principal. This is discussed in detail on pages 45-50 of this report.

A portion of the County's net position reflects investment in capital assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. It should be noted that the resources needed to repay the debt associated with these capital assets must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. If there are unspent related debt proceeds at year-end, the portion of debt attributable to the unspent proceeds is not included in the calculation of net investment in capital assets.

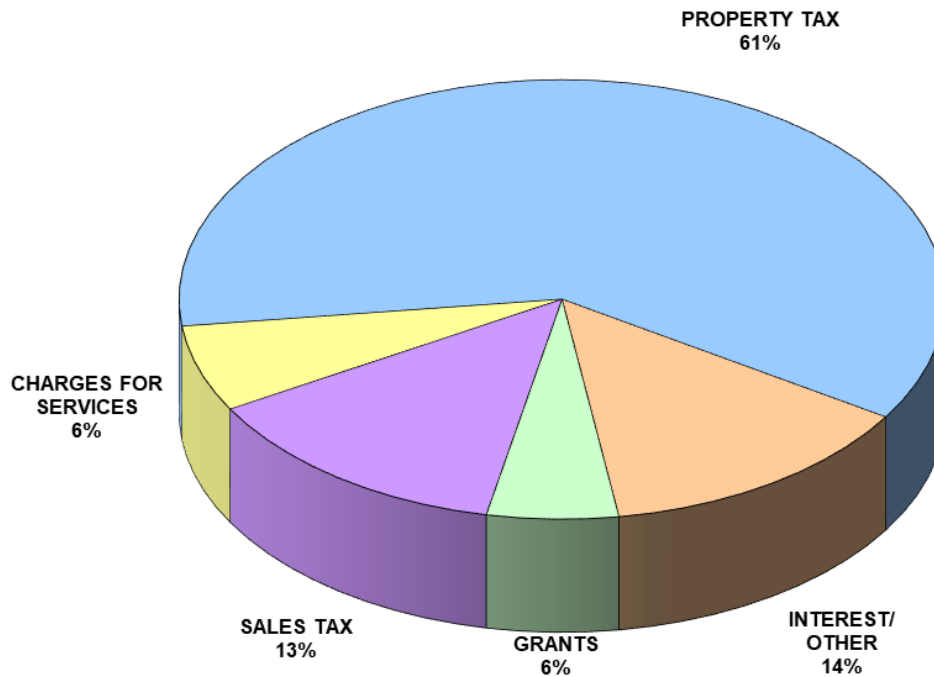
The investment in capital assets does not necessarily correlate directly with changes in capital assets as a whole. Many road projects, once completed, are contributed to the State of Texas or local entity involved thus removing the asset from the County's books. Since 2008, in order to facilitate both population and economic growth in the County and with voter approval to issue \$206 million in road bonds, the County started responsibly issuing road bonds to address road improvements countywide. In 2016, voters approved \$131.4 million for transportation safety and mobility improvements across the county. As road projects are completed, ownership of many of the new roads is transferred to the State of Texas or local entity. This plan has benefited the County over the years making travel faster and safer throughout the County. In connection with the 2008 road bond program, the County entered into an agreement regarding the road construction projects relating to State roads in which the State of Texas will reimburse Hays County over an approximate 20-year period the sum of \$133,170,000. Revenues for those road projects that TxDot has agreed to reimburse the County for are deemed earned and recognized when TxDot approves the road. The County deferred the expenses until the State road projects were approved.

Changes in Net Position:

The County's total revenues were \$280,763,029. A significant portion, 76% of the County's revenue comes from taxes. Of this total, \$37.9 million was from sales taxes and the remaining \$171.2 million is ad valorem taxes. Charges for services include court fines and fees (\$6.5 million), law enforcement and correction facilities (\$4.5 million), health and human service fees (\$2.0 million), road and bridges (\$3.5 million), administration fees (\$1.3 million), and community and public service fees (\$.003 million).

- The County's total cost of governance was \$236.8 million.
- The amount our taxpayers paid for these activities through taxes was \$209.1 million.
- Those who directly benefited from the programs paid \$17.9 million.
- Interest, grants, contributions, and miscellaneous revenues share of the cost was \$53.8 million.
- million.

REVENUES FY 2025



Changes in net position from year to year are a result of the net impact of the change in revenues and expenses from one year to the next. The change in net position for the year is summarized as follows:

	2024	2025	Total Percent Change 2025-2024
Taxes	\$ 178,518,357	\$ 209,046,605	17.10%
Program revenues:			
Charges for Services	16,853,947	17,892,657	6.16%
Operating grants and contributions	18,130,648	14,207,214	-21.64%
Capital grants and contributions	584,550	1,347,772	130.57%
Investment earnings	14,402,885	13,014,165	-9.64%
Miscellaneous and other	22,490,231	25,254,616	12.29%
Total revenues	<u>250,980,618</u>	<u>280,763,029</u>	11.87%
Expenses			
General administration	24,029,819	23,932,425	-0.41%
Judicial	32,110,797	33,263,908	3.59%
Law enforcement/corrections	81,655,359	88,045,100	7.83%
Community/public service	7,523,844	8,681,548	15.39%
Health and human services	35,210,776	37,648,597	6.92%
General maintenance	3,391,776	2,027,632	-40.22%
Streets and highways	22,931,779	25,292,938	10.30%
Debt service/bond interest	19,073,837	17,881,627	-6.25%
Total expenses	<u>225,927,987</u>	<u>236,773,775</u>	4.80%
Change in net position	<u>25,052,631</u>	<u>43,989,254</u>	75.59%
Net position, beginning	89,210,263	114,262,894	28.08%
Restatement of net position	-	(4,576,793)	100.00%
Net position, ending	<u>\$ 114,262,894</u>	<u>\$ 153,675,355</u>	34.49%

Amounts received for property tax revenues of \$171,151,093 increased from last year by 19.8% due primarily to the addition of new property to the tax base as well as an increase in the property tax rate. Property tax revenue makes up 61% of total revenues. Sales tax collections of \$37,895,512 experienced an increase of 6.4%.

Investment earnings decreased by 9.6% as a result of decreased investment rates on cash and investments on hand during FY2025.

Operating grants and contributions decreased by 21.6% and capital grants and contributions increased by 130.6% as a result of the completion of American Rescue Plan Act for Coronavirus State and Local Fiscal Recovery Fund projects in FY2024. Capital grants and contributions increased 130.6% as a result of the Hays Sports Complex land donation.

The increase in “miscellaneous and other” revenues from FY2024 to FY2025 represents a 12.3% increase. This increase represents an increase in current year mandatory payments from health care providers. In FY2016, the Texas Health and Safety Code Section 293.101 authorized the creation of the Hays County Local Provider Participation Fund to collect a mandatory payment from each institutional health care provider in Hays County. The mandatory payments increased as a result of increased hospital patient revenue increasing by 11.7%.

Total expenses increased by 4.80% during the year. Judicial expenses increased by 3.59% as a result of an increase in indigent defense, pre-trial services, and grant criminal justice program expenses as well as a new Judicial Services department. Law enforcement and corrections increased by 7.83% as a result of increased personnel expenses. Community and Public Service expenses increased by 15.39% as a result of the purchase of park and nature preserve land in FY2025. General Maintenance expenses decreased by 40.22% as the result of completed building improvements in FY2024. Health and Human Services expenses increased by 6.92% as the result of the completion of projects and contributions related to the American Rescue Plan Act for Coronavirus State and Local Fiscal Recovery Fund in FY2025. Streets and highways increased by 10.30% as a result of road construction and road improvement project expenses increasing in FY2025.

FINANCIAL ANALYSIS OF GOVERNMENTAL FUNDS

The County reports the following types of governmental funds: the General Fund; Special Revenue; Debt Service; and Capital Project Funds. The focus of the County's *governmental funds* is to provide information on near-term inflows, outflows, and balances that are available for spending. Such information is useful in assessing the County's annual financing and budgeting requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. As of the end of the 2025 fiscal year, the County's governmental funds reported combined ending fund balance of \$221.3 million. Approximately \$66.7 million of the fund balance represents unassigned fund balance while the remaining major components of fund balance are restricted for capital projects and construction (\$28.2 million), capital projects for others (\$68.0 million), debt service (\$29.6 million), road and bridge (\$6.3 million), and special revenue (\$12.7 million). Committed fund balance was for projects budgeted to be expended in fiscal year 2026 (\$7.7 million). The County's ability to spend each of these types of fund balance is more limited than with unassigned fund balance.

General Fund

The General Fund is the primary operating fund of the County. At the end of the 2025 fiscal year, fund balance of the General Fund was \$75.9 million, of which \$66.7 million is unassigned. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total expenditures and operating transfers. Unassigned fund balance represents 40.7% of total general fund expenditures, and total fund balance represent 46.3% of that same amount. This significant fund balance to total expenditures ratio indicates a healthy financial position.

The fund balance of Hays County's General Fund increased by \$5,625,000 during the current fiscal year. Key factors that enabled the County to increase the level of fund balance are as follows:

- Total General Fund property tax revenues increased over the prior year by \$15.5 million. Property tax revenues increased due to an increase in taxable property values while increasing the General Fund Maintenance and Operations tax rate.
- The growth of the County has created an increase in demand for services and expenditures. The General Fund expenditures increased by \$14.2 million over the prior year's totals. Spending increased due to the addition of 33 new full-time employees, \$1.1 million for civilian step plan increases, \$5 million for salary adjustments related to Law Enforcement positions in collective bargaining, \$1 million for new and replacement computer equipment, \$.75 million for jail facility repairs and HVAC replacements.
- Although County growth has caused increases to overall general fund expenditures, the County's fiscally conservative spending resulted in lower than budgeted operational costs.

Road and Bridge Fund

The Road and Bridge Fund has a total fund balance of \$6.9 million, with an increase of \$4.9 million. The increase is a result of an increase in property tax rate and revenue (\$9.8 million) offset by an increase in road expenses (\$2.4 million), increase in motor vehicle sales tax (\$.16 million), increase in operating grants and contributions (\$.59 million), increase in charges for services for permitting (\$.35 million), increase in other revenue (\$.95 million), and increase in interest earnings (\$.12 million) from FY2024.

Debt Service Fund

The debt service fund has a total fund balance of \$29,582,550 all of which will be used for the payment of debt service. The balance reflects a current year net increase of \$1,009,285. The increase is a result of an increase in the ad valorem taxes of \$2.4 million as a result of an increased property values with an increase in debt tax rate offset by an increase in debt service payments (\$.91 million).

Major Capital Project Funds

The Road Bond 2019 Major Capital Project Fund balance decreased as spending for roads and infrastructure capital projects continued. Numerous road construction projects that were initiated in prior years continued throughout fiscal year 2025. Other major capital project fund balances increased due to interest earnings.

- The Road Bond 2019 Fund has a total fund balance of \$12.2 million, with a net decrease of \$9.7 million. The major road expenditures included road construction project expenses of \$.7 million for FM 2001 – Graef Road, \$1.7 million for FM2001 GAP, \$3.2 million for RM967 Safety Improvements, \$.7 million for Turnersville – Unnamed Creek 87 Low Water Crossing, \$1.0 million for Hillside Terrace Safety Improvements, \$.4 million for FM3237 CSI - RM150 to RR12, \$.3 million for RR12 SI-Jacobs Well, \$.3 million for US290 West SI-Martin & Henley, \$1.1 million for RM150 West Alignment, and \$.4 million for RM150-RR12 Intersection SMP.
- The Park Bond 2022 Fund has a total fund balance of \$28,587,146 million, with an increase of \$1.2 million. The increase is a direct result of interest earnings as the County depletes the prior park bond issuance before depleting the Park Bond 2022 Fund.
- The FM110 TRZ Fund has a total fund balance of \$33,980,861 million, with an increase of \$5.5 million. The increase is a result of an increase in interest earnings of \$.22 million offset by a decrease of ad valorem taxes of \$.9 million. These funds were utilized for the payment of construction for the FM110 road project coordinated by the Texas Department of Transportation with expenses for the year only totaling \$2.1 million resulting in the increase in fund balance.

Proprietary Fund

The County operates one internal service fund, the Medical Insurance Fund. This internal service fund is used to report activities connected with the County’s self-insurance program for employee health insurance. As of September 30, 2025, the net position of the Medical Insurance Fund was \$22.5 million, an increase of \$2.1 million. The increase resulted from additional medical claims offset by an increase in employee premiums due to an increase in the County workforce.

GENERAL FUND BUDGETARY HIGHLIGHTS:

The Fiscal Year 2025 budget was adopted on September 17, 2024. The FY2025 budget increase (7.3%) over FY2024 was primarily a result of \$5.0 million for salary adjustments for Law Enforcement positions for collective bargaining, \$1.7 million for new positions, \$1.1 million for civilian step plan increases, \$1 million for new and replacement computers, the creation of a new County Administrator Office, \$.75 million jail facility repairs and HVAC replacements, and \$6.5 million for additional improvements to park and open space projects and capital infrastructure projects.

Over the course of the year, the County revised its budget on several occasions for line-item transfers within existing line items, with no increase in the overall budget. Any noted increases in the overall budget was due to additional grants with offsetting revenues that were received but were not anticipated during the budget process.

Actual expenditures were less than budgeted expenditures by \$10,375,572, primarily due to the incompleteness of capital projects and savings from vacant positions. Actual revenues collected were more than budgeted by \$6,080,590. The revenue increase was primarily the result of an increase in sales and use tax and interest earnings. Actual revenues exceeded the budget and actual expenditures were less than budgeted due partially to the County’s conservative approach to budgeting as well as continued economic growth.

CAPITAL ASSETS

The capital assets of the County are those assets (land, buildings, improvements, infrastructure, and furniture and equipment), which are used in the performance of the County’s functions. At September 30, 2025, net capital assets of the governmental activities totaled \$478,426,340 million. Annual depreciation and amortization for buildings, infrastructure, improvements, furniture and equipment, right-to-use leased buildings and equipment, and right-to-use subscription assets totaled \$23.6 million. More detailed information about the County’s capital asset activity is presented in Note 3. C. of the notes to the financial statements.

	2024	2025	Total Percent Change 2025-2024
Capital assets not being depreciated:			
Land	\$ 44,404,823	\$ 50,263,068	13.19%
Construction in progress - infrastructure	28,991,615	39,825,037	37.37%
Construction in progress - building	5,047,306	2,148,440	-57.43%
Construction in progress - land improvements	383,234	807,507	110.71%
Total capital assets not being depreciated	<u>78,826,978</u>	<u>93,044,052</u>	<u>18.04%</u>
Capital assets being depreciated:			
Infrastructure	298,957,340	311,409,659	4.17%
Buildings and improvements	224,574,600	232,029,530	3.32%
Park improvements	5,171,513	5,171,513	0.00%
Equipment	54,990,177	57,428,399	4.43%
Right-to-use leased asset - equipment	8,601,368	9,518,778	10.67%
Right-to-use subscription asset	8,240,098	9,944,990	20.69%
Total capital assets being depreciated	<u>600,535,096</u>	<u>625,502,869</u>	<u>4.16%</u>
Less accumulated depreciation for:			
Infrastructure	(107,328,673)	(114,669,318)	6.84%
Buildings and improvements	(62,299,777)	(70,361,525)	12.94%
Park Improvements	(2,511,676)	(2,730,141)	8.70%
Equipment	(41,745,710)	(45,466,199)	8.91%
Less accumulated amortization for:			
Right-to-use leased asset - equipment	(2,489,473)	(3,760,698)	51.06%
Right-to-use subscription asset	(1,956,472)	(3,132,700)	60.12%
Total accumulated depreciation	<u>(218,331,781)</u>	<u>(240,120,581)</u>	<u>9.98%</u>
Total capital assets being depreciated, net	<u>382,203,315</u>	<u>385,382,288</u>	<u>0.83%</u>
Governmental activities capital assets, net	<u>\$ 461,030,293</u>	<u>\$ 478,426,340</u>	<u>3.77%</u>

DEBT ADMINISTRATION

At the end of the 2025 fiscal year, the County reported \$596.7 million in outstanding debt. Of this amount, \$445.3 million is general obligation debt, \$41.2 million is special assessment revenue bonds, \$1.1 million is qualified energy conservation bonds, and \$2.0 million is a public property finance act contract loan for additional energy efficiency capital projects. The County reported \$10.7 million in vested vacation and sick benefits, \$36.2 million in post employment benefits, \$6.0 million in right-to-use lease liability, and \$7.0 million in right-to-use subscription liability. Premiums being amortized over the life of the bond were \$38.1 million at year-end.

The County monitors its debt levels in relation to assessed property values as part of its overall approach to maintaining long-term financial planning. As a conservative approach, the County has historically limited its debt to 5% of assessed values. Using fiscal year 2025 data, the County's ratio of net debt to assessed values is .94%. At this level, the County does not anticipate its current debt levels to materially affect the financing of planned facilities or services.

A majority of the general obligation debt is the result of a voter approved bond issue for roads, parks, and public safety facilities. In 2008, voters approved \$206 million for roads and \$30 million for parks projects. In 2016, voters approved \$106.4 million for public safety facilities and \$131.4 million for transportation safety and mobility improvements across the county. In connection with the 2008 road bond program, the County has entered into an agreement regarding the road construction projects relating to State roads in which the State of Texas will reimburse Hays County over an approximate 20-year period the sum of \$133,170,000. In 2020, voters approved \$75.0 million for constructing, improving, renovating, equipping, and acquiring land and interest in land, and buildings for park and recreational purposes. More detailed information about the County's long-term debt activity is presented in Note 3. F. of the notes to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES:

Appraised property values used for the FY2026 budget preparation will increase by \$ 2.2 billion, or 4.5% from FY2025. The increase in FY2026 property values was the result of new improvements (\$1.82 billion). Additionally, a tax freeze for seniors over the age of 65 and disabled persons adopted in FY2017 is still in place. The average home value in FY2025 was \$460,169 as compared to the average home value in FY2025 of \$466,243. These indicators were considered when adopting the FY2026 General Fund budget. Amounts available for appropriation in the FY2026 General Fund budget are \$175.6 million, compared to the final FY2025 budget of \$157.7 million. Total revenue for all operating funds, including General Fund, for FY2026 are budgeted at \$230.6 million.

Total expenditures for all operating funds, including General Fund, for FY2026 are budgeted at \$248.2 million which is a 9.8% increase from the previous year. This increase is primarily a result of an increase in new personnel added to the budget, market adjustments for positions included in Collective Bargaining and replacement capital equipment.

If these estimates are realized, the County's budgetary General Fund balance is anticipated to drop by \$7.7 million. The decrease in fund balance is the result of the use of reserves to fund one-time expenditures for capital improvements related to district courtroom equipment upgrades, technology for a website refresh project, park projects, as well as other miscellaneous one-time capital project expenses. Based on our practice of conservatism in the budget process, we anticipate that the drop in projected fund balance will be less than anticipated in FY2026.

REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the County Auditor's Office, 712 S. Stagecoach Trail, Suite 1071, San Marcos, Texas 78666 or 512-393-2283.



**HAYS COUNTY, TEXAS
ANNUAL COMPREHENSIVE
FINANCIAL REPORT
2025**

BASIC FINANCIAL STATEMENTS



HAYS COUNTY, TEXAS
STATEMENT OF NET POSITION
September 30, 2025

	Primary Government Governmental Activities
Assets	
Cash:	
Cash and cash equivalents	\$ 249,925,922
Receivables:	
Delinquent ad valorem taxes	1,095,739
Sales and use tax	5,905,313
Miscellaneous	37,385,409
Materials & supplies inventory, at cost	332,755
Prepaid items	670,064
Deposits	810,000
Capital assets (net of accumulated depreciation and amortization):	
Land	50,263,068
Buildings	161,668,005
Land improvements	2,441,372
Furniture, fixtures and equipment	11,962,200
Right-to-use leased asset - equipment	5,758,080
Right-to-use SBITA asset	6,812,290
Infrastructure	196,740,341
Construction in progress	42,780,984
Total Assets	774,551,542
Deferred outflows of resources	
Deferred charge on refunding	7,094,822
Deferred pension charges	11,071,472
Deferred OPEB charges	9,651,341
Total deferred outflow of resources	27,817,635
Liabilities	
Accounts payable	22,974,739
Accrued interest payable	2,271,567
Due to other agencies	2,527,208
Unearned revenues	3,975,495
Noncurrent liabilities:	
Due within one year	45,184,866
Due in more than one year	551,557,037
Total Liabilities	628,490,912
Deferred inflows of resources	
Deferred pension charges	3,015,078
Deferred OPEB charges	17,187,832
Total deferred outflow of resources	20,202,910
Net Position	
Net investment in capital assets	212,780,303
Restricted for:	
Restricted-administration	415,293
Restricted-debt service	29,582,550
Restricted-road and bridge	6,275,130
Restricted-court building	1,574,608
Restricted-law enforcement and corrections	680,068
Restricted-records management and preservation	1,694,210
Restricted-community services and programs	4,396,365
Restricted-judicial	1,623,008
Restricted-health and human services	3,519,457
Restricted-capital projects for others	68,008,495
Unrestricted	(176,874,132)
Total Net Position	\$ 153,675,355

The notes to the financial statement are an integral part of this statement.

HAYS COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2025

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Primary government:				
Governmental activities:				
Administration	\$ (23,932,425)	\$ 1,294,952	\$ -	\$ -
Judicial	(33,263,908)	6,537,048	4,146,298	-
Law enforcement and corrections	(88,045,100)	4,505,567	5,170,040	-
Community and public services	(8,681,548)	3,162	514,896	1,332,020
Health and human services	(37,648,597)	2,043,940	3,576,810	15,752
General maintenance	(2,027,632)	-	-	-
Highways and streets	(25,292,938)	3,507,988	799,170	-
Interest	(17,881,627)	-	-	-
Total governmental activities	<u>(236,773,775)</u>	<u>17,892,657</u>	<u>14,207,214</u>	<u>1,347,772</u>
Total primary government	<u>\$ (236,773,775)</u>	<u>\$ 17,892,657</u>	<u>\$ 14,207,214</u>	<u>\$ 1,347,772</u>

The notes to the financial statement are an integral part of this statement.

HAYS COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2025

		Net (Expense) Revenue and Changes in Net Position
		Primary Government
Functions/Programs	Governmental Activities	
Primary government:		
Governmental activities:		
Administration	\$	(22,637,473)
Judicial		(22,580,562)
Law enforcement and corrections		(78,369,493)
Community and public services		(6,831,470)
Health and human services		(32,012,095)
General maintenance		(2,027,632)
Highways and streets		(20,985,780)
Interest and fees		(17,881,627)
Total governmental activities		<u>(203,326,132)</u>
Total primary government	\$	<u>(203,326,132)</u>
Ad valorem taxes		171,151,093
Sales and use tax		37,895,512
Interest on deposits		13,014,165
Miscellaneous revenues		25,254,616
Total general revenues		<u>247,315,386</u>
Change in net position		43,989,254
Net position - beginning		114,262,894
Restatement of beginning net position		(4,576,793)
Net position - ending	\$	<u>153,675,355</u>

The notes to the financial statement are an integral part of this statement.

**HAYS COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2025**

	General Fund	Road and Bridge Fund	Debt Service Fund	Road Bond 219 Fund
Assets				
Cash and cash equivalents	\$ 83,027,196	\$ 10,874,770	\$ 23,295,946	\$ 15,871,929
Receivables				
Ad valorem taxes	714,000	101,689	280,050	-
Sales and use taxes	5,905,313	-	-	-
Lease receivable	-	-	-	-
Due from other governments	1,116,817	1,313,912	6,658,500	-
Miscellaneous	2,970,557	76,791	-	110,201
Due from other funds	413,302	45,753	-	-
Prepaid items	322,432	9,977	-	-
Inventory, at cost	16,359	653,705	-	-
Total Assets	\$ 94,485,976	\$ 13,076,597	\$ 30,234,496	\$ 15,982,130
Liabilities				
Liabilities				
Accounts payable	\$ 6,982,120	\$ 5,779,817	\$ 826	\$ 3,801,702
Unearned revenue	916,328	-	-	-
Due to other agencies	2,145,930	-	381,278	-
Due to other funds	7,838,352	259,813	-	-
Total Liabilities	17,882,730	6,039,630	382,104	3,801,702
Deferred Inflows of Resources				
Unavailable revenue-property taxes	688,622	98,155	269,842	-
Unavailable revenue-leases	-	-	-	-
Total Deferred Inflows of Resources	688,622	98,155	269,842	-
Fund Balances				
Nonspendable	\$ 338,791	\$ 663,682	\$ -	\$ -
Restricted-administration	415,293	-	-	-
Restricted-debt service	-	-	29,582,550	-
Restricted-capital projects and construction	-	-	-	809,009
Restricted-court building	-	-	-	-
Restricted-road and bridge	-	6,275,130	-	-
Restricted-law enforcement and corrections	-	-	-	-
Restricted-records management and preservation	-	-	-	-
Restricted-community services and programs	800,031	-	-	-
Restricted-judicial	-	-	-	-
Restricted-health and human services	-	-	-	-
Restricted-capital projects for others	-	-	-	-
Committed-administration	975,459	-	-	-
Committed-general maintenance	36,277	-	-	-
Committed-community services and programs	2,150,000	-	-	-
Committed-health and human services programs	681,114	-	-	-
Committed-law enforcement and corrections	137,008	-	-	-
Committed-judicial	174,850	-	-	-
Committed-capital projects and construction	3,500,000	-	-	11,371,419
Unassigned	66,705,801	-	-	-
Total Fund Balances	75,914,624	6,938,812	29,582,550	12,180,428
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 94,485,976	\$ 13,076,597	\$ 30,234,496	\$ 15,982,130

The notes to the financial statement are an integral part of this statement.

**HAYS COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2025**

	Park Bond 2022 Fund	FM 110 TRZ Fund	Other Governmental Funds	Total Governmental Funds
Assets				
Cash and cash equivalents	\$ 28,587,146	\$ 31,105,264	\$ 40,754,101	\$ 233,516,352
Receivables				
Ad valorem taxes	-	-	-	1,095,739
Sales and use taxes	-	-	-	5,905,313
Lease receivable	-	-	-	-
Due from other governments	-	2,875,597	186,772	12,151,598
Miscellaneous	-	-	71,987	3,229,536
Due from other funds	-	-	131,128	590,183
Prepaid items	-	-	346	332,755
Inventory, at cost	-	-	-	670,064
Total Assets	\$ 28,587,146	\$ 33,980,861	\$ 41,144,334	\$ 257,491,540
Liabilities				
Liabilities				
Accounts payable	\$ -	\$ -	\$ 3,692,256	\$ 20,256,721
Unearned revenue	-	-	3,059,167	3,975,495
Due to other agencies	-	-	-	2,527,208
Due to other funds	-	-	239,993	8,338,158
Total Liabilities	-	-	6,991,416	35,097,582
Deferred Inflows of Resources				
Unavailable revenue-property taxes	-	-	-	1,056,619
Unavailable revenue-leases	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	1,056,619
Fund Balances				
Nonspendable	\$ -	\$ -	\$ 346	\$ 1,002,819
Restricted-administration	-	-	-	415,293
Restricted-debt service	-	-	-	29,582,550
Restricted-capital projects and construction	23,706,219	-	3,689,599	28,204,827
Restricted-court building	-	-	1,574,608	1,574,608
Restricted-road and bridge	-	-	-	6,275,130
Restricted-law enforcement and corrections	-	-	680,068	680,068
Restricted-records management and preservation	-	-	1,694,210	1,694,210
Restricted-community services and programs	-	-	3,596,334	4,396,365
Restricted-judicial	-	-	1,623,008	1,623,008
Restricted-health and human services	-	-	3,519,457	3,519,457
Restricted-capital projects for others	4,880,927	33,980,861	17,775,288	56,637,076
Committed-administration	-	-	-	975,459
Committed-general maintenance	-	-	-	36,277
Committed-community services and programs	-	-	-	2,150,000
Committed-health and human services programs	-	-	-	681,114
Committed-law enforcement and corrections	-	-	-	137,008
Committed-judicial	-	-	-	174,850
Committed-capital projects and construction	-	-	-	14,871,419
Unassigned	-	-	-	66,705,801
Total Fund Balances	28,587,146	33,980,861	34,152,918	221,337,339
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 28,587,146	\$ 33,980,861	\$ 41,144,334	\$ 257,491,540

The notes to the financial statement are an integral part of this statement.

HAYS COUNTY, TEXAS
RECONCILIATION OF BALANCE SHEET - GOVERNMENTAL FUNDS TO
STATEMENT OF NET POSITION
September 30, 2025

Total fund balances - governmental funds	\$	221,337,339
Amounts reported for <i>governmental activities</i> in the statement of net position are different because:		
Capital assets used in governmental activities are expensed in the funds		478,426,338
Payables for bond principal and premiums, which are not due in the current period are not reported in the funds		(527,624,792)
Payables for right-to-use-assets		(12,864,376)
Payables for bond interest which are not due in the current period are not reported in the funds		(2,271,567)
Compensated absences which are not due in the current period are not reported in the funds		(10,686,780)
Net pension liability is not reported in the funds		(9,335,124)
Internal service funds assets and liabilities are included in the governmental activities in the statement of net position		22,544,624
Property tax receivable unavailable to pay current year expenditures is deferred in the funds		1,056,619
Other post employment benefit liability is not reported in the funds		(36,230,829)
Deferred outflows on net pension liability are not reported in the funds		11,071,472
Deferred outflows on other post employment benefits are not reported in the funds		9,651,341
Deferred inflows on other post employment benefits are not reported in the funds		(17,187,832)
Deferred inflows on net pension liability are not reported in the funds		(3,015,078)
Deferred amounts on refunding are deferred outflows of resources and, therefore, are not reported in the funds		7,094,822
Receivables for which current financial resources are not available		21,709,178
Governmental activities - net position	\$	<u><u>153,675,355</u></u>

The notes to the financial statement are an integral part of this statement.

HAYS COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2025

	<u>General</u>	<u>Road and Bridge Fund</u>	<u>Debt Service Fund</u>	<u>Road Bond 2019 Fund</u>
Revenues				
Taxes				
Ad valorem	\$ 103,032,619	\$ 18,710,111	\$ 37,672,265	\$ -
Sales and use	35,057,778	2,837,734	-	-
Fines	1,760,392	326,114	-	-
Charges for services	8,859,869	3,178,836	-	-
Interest on deposits	5,448,964	541,813	1,089,307	897,758
Interest income on leases	852	-	-	-
Operating grants and contributions	9,931,538	755,420	-	-
Other revenue	1,510,153	1,119,396	6,658,500	22,841
Asset forfeitures	-	382,931	-	-
Total Revenues	<u>165,602,165</u>	<u>27,852,355</u>	<u>45,420,072</u>	<u>920,599</u>
Expenditures				
Current				
Administration	23,577,124	-	-	-
Judicial	29,019,041	-	-	-
Law enforcement and corrections	82,008,491	-	-	-
Community and public services	2,896,489	-	-	-
Health and human services	6,270,312	-	-	-
General maintenance	2,937,483	-	-	-
Highways and streets	93,798	20,887,821	-	8,675,240
Debt service				
Administrative charges	11,950	-	8,850	-
Interest	249,093	127	17,571,937	-
Principal retirement	3,857,496	1,684	26,830,000	-
Bond issuance costs	-	-	-	-
Capital outlay	9,835,658	2,071,077	-	1,992,419
Total expenditures	<u>160,756,935</u>	<u>22,960,709</u>	<u>44,410,787</u>	<u>10,667,659</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,845,230</u>	<u>4,891,646</u>	<u>1,009,285</u>	<u>(9,747,060)</u>
Other Financing Sources (Uses)				
Transfers Out	(3,017,866)	-	-	-
Total Transfers to other funds	<u>(3,017,866)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers In	-	-	-	-
Total Transfers from other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bonds issued	-	-	-	-
Premium on bonds issued	-	-	-	-
Special assessment bonds issued	-	-	-	-
Other financing sources - SBITA	2,175,885	-	-	-
Other financing sources - leases	1,621,751	-	-	-
Total Issuance of debt	<u>3,797,636</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>779,770</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	5,625,000	4,891,646	1,009,285	(9,747,060)
Fund balances - beginning	70,289,624	2,047,166	28,573,265	21,927,488
Fund balances - ending	<u>\$ 75,914,624</u>	<u>\$ 6,938,812</u>	<u>\$ 29,582,550</u>	<u>\$ 12,180,428</u>

The notes to the financial statement are an integral part of this statement.

HAYS COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2025

	Park Bond 2022 Fund	FM 110 TRZ Fund	Other Governmental Funds	Total Governmental Funds
Revenues				
Taxes				
Ad valorem	\$ -	\$ 6,563,094	\$ 4,598,152	\$ 170,576,241
Sales and use	-	-	-	37,895,512
Fines	-	-	-	2,086,506
Charges for services	-	-	2,081,335	14,120,040
Interest on deposits	1,235,284	1,051,770	2,183,997	12,448,893
Interest income on leases	-	-	-	852
Operating grants and contributions	-	-	4,868,072	15,555,030
Other revenue	-	-	23,695,771	33,006,661
Asset forfeitures	-	-	209,591	592,522
Total Revenues	<u>1,235,284</u>	<u>7,614,864</u>	<u>37,636,918</u>	<u>286,282,257</u>
Expenditures				
Current				
Administration	-	-	-	23,577,124
Judicial	-	-	4,800,491	33,819,532
Law enforcement and corrections	-	-	754,220	82,762,711
Community and public services	-	-	5,949,585	8,846,074
Health and human services	-	-	31,222,019	37,492,331
General maintenance	-	-	70,510	3,007,993
Highways and streets	-	2,103,187	-	31,760,046
Debt service				
Administrative charges	-	-	9,500	30,300
Interest	-	-	2,387,050	20,208,207
Principal retirement	-	-	854,046	31,543,226
Bond issuance costs	-	-	-	-
Capital outlay	-	-	7,360,751	21,259,905
Total expenditures	<u>-</u>	<u>2,103,187</u>	<u>53,408,172</u>	<u>294,307,449</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,235,284</u>	<u>5,511,677</u>	<u>(15,771,254)</u>	<u>(8,025,192)</u>
Other Financing Sources (Uses)				
Transfers Out	-	-	-	(3,017,866)
Total Transfers to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,017,866)</u>
Transfers In	-	-	3,017,866	3,017,866
Total Transfers from other funds	<u>-</u>	<u>-</u>	<u>3,017,866</u>	<u>3,017,866</u>
Bonds issued	-	-	-	-
Premium on bonds issued	-	-	-	-
Special assessment bonds issued	-	-	-	-
Other financing sources - SBITA	-	-	-	2,175,885
Other financing sources - leases	-	-	-	1,621,751
Total Issuance of debt	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,797,636</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>3,017,866</u>	<u>3,797,636</u>
Net change in fund balances	1,235,284	5,511,677	(12,753,388)	(4,227,556)
Fund balances - beginning	27,351,862	28,469,184	46,906,306	225,564,895
Fund balances - ending	<u>\$ 28,587,146</u>	<u>\$ 33,980,861</u>	<u>\$ 34,152,918</u>	<u>\$ 221,337,339</u>

The notes to the financial statement are an integral part of this statement.

HAYS COUNTY, TEXAS
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2025

Net change in fund balances -- total governmental funds	\$ (4,227,556)
Amounts reported for <i>governmental activities</i> in the statement of activities are different because:	
Capital outlays are not reported as expenses in the statement of activities	41,000,599
Depreciation and amortization of capital assets is not recorded in the funds	(23,604,552)
Bond issues are recorded as a current resource in the funds, but as a liability in the statement of net position	-
Repayment of bond principal is an expenditure in the funds but a reduction of the liability in the statement of net position	27,968,926
Bond premiums are capitalized and amortized in the statement of net position	3,073,785
Refunding bond gains/losses are capitalized and amortized in the statement of net position	(871,781)
Lease issues are recorded as a current resource in the funds, but as a liability in the statement of net position	(3,797,636)
Payment of right-to-use leased asset liability	3,685,540
Increase in non-current portion of compensated absences is not an expenditure in the funds, but is recorded as a liability in the statement of net position	(1,447,273)
Property taxes unearned in the funds are recognized as revenue in the statement of activities	574,852
Increase in accrued interest payable from beginning of the period to the end of the period	154,876
Net expenditure in the internal service funds are reported in the governmental activities	2,158,129
Post employment benefit expense is not reported in the funds	(795,979)
Some expenses reported in the statement of activities do not require the use of current financial resources, and therefore, are not reported in the funds such as the net pension benefit expense	6,775,821
Governmental funds report expenditures for costs of assets under construction that will be contributed on completion to another entity. However, in the statement of activities, the cost of those assets will be expensed when asset is transferred	<u>(6,658,497)</u>
Change in net position of governmental activities - statement of activities	<u>\$ 43,989,254</u>

The notes to the financial statement are an integral part of this statement.

HAYS COUNTY, TEXAS
STATEMENT OF FUND NET POSITION
PROPRIETARY FUNDS
September 30, 2025

	Internal Service Fund
ASSETS	
Current assets	
Cash and cash equivalents	\$ 16,409,570
Accounts receivable	295,102
Due from other funds	7,747,975
Total Current assets	24,452,647
Non-current asset	
Deposits held by paying agent	810,000
Total Non-current asset	810,000
Total Assets	\$ 25,262,647
 LIABILITIES AND NET POSITION	
Current liabilities	
Accounts payable	\$ 95,755
Due to other funds	-
Claims payable	2,622,268
Total Current liabilities	2,718,023
Total Liabilities	2,718,023
Net Position	
Restricted for future claims	22,544,624
Total Net Position	\$ 22,544,624

The notes to the financial statements are an integral part of this statement.

HAYS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the Year Ended September 30, 2025

	Internal Service Fund
OPERATING REVENUES	
Charges for services	\$ 19,538,215
Total operating revenues	19,538,215
 OPERATING EXPENSES	
Medical claims	17,944,506
Total operating expenses	17,944,506
Operating Income	1,593,709
 Nonoperating Revenues	
Interest on deposits	564,420
Total non-operating revenues	564,420
Change in net position	2,158,129
Total net position - beginning	20,386,495
Total net position - ending	\$ 22,544,624

The notes to the financial statements are an integral part of this statement.

**HAYS COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended September 30, 2025**

	Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash receipts from interfund services provided	\$ 16,360,109
Payment for claims	(16,323,214)
Net cash (used) by operating activities	36,895
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	564,420
Net cash provided by investing activities	564,420
Net decrease in cash and cash equivalents	601,315
Balances - beginning of year	15,808,255
Balances - end of year	\$ 16,409,570
Reconciliation of operating income (loss) to net cash net cash provided (used) by operating activities:	
Operating income (loss)	\$ 1,593,709
Changes in assets and liabilities:	
Interfund receivables	(2,674,154)
Accounts receivable	(292,761)
Prepaid items	-
Deposits held by paying agent	(13,000)
Accounts payable - other	(149,458)
Accounts payable - claims	1,770,750
Interfund payables	(198,191)
Net Cash (used) by operating activities	\$ 36,895

The notes to the financial statements are an integral part of this statement.

HAYS COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
September 30, 2025

	Total Fiduciary Funds
ASSETS	
Cash and cash equivalents	\$ 14,399,678
Accounts receivable	1,150,600
Total assets	\$ 15,550,278
 LIABILITIES	
Miscellaneous payables	-
Due to other agencies	-
Total liabilities	-
 NET POSITION	
Restricted for:	
Individuals, organizations and other governments	15,550,278
Total net position	\$ 15,550,278

The notes to the financial statements are an integral part of this statement.

HAYS COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Fiscal Year Ended September 30, 2025

	Total Fiduciary Funds
ADDITIONS	
Property taxes	\$ 472,881,627
Motor vehicle registrations	82,258,592
Motor vehicle sales tax	53,382,917
Restitution	71,360
Seizures and evidence	5,933
Bond and registry accounts	2,279,808
Custodial accounts	6,388,247
Miscellaneous fees	142,623
Total additions	617,411,107
 DEDUCTIONS	
Property taxes	475,991,359
Motor vehicle registrations	82,270,042
Motor vehicle sales tax	53,351,984
Restitution	72,238
Seizures and evidence	9,904
Bond and registry accounts	1,701,190
Custodial accounts	8,632,929
Miscellaneous payables	154,277
Total deductions	622,183,923
Change in net position	(4,772,816)
Net position - beginning	20,323,094
Net position - ending	\$ 15,550,278

The notes to the financial statements are an integral part of this statement.

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NOTE 1. Summary of Significant Accounting Policies

The combined financial statements of Hays County, Texas (the “County”) have been prepared in conformity with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB) for state and local governments. GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County’s more significant accounting policies are described below.

The County adopted the provisions of GASB #63 *Financial Reporting of Deferred Outflows of Resources Deferred Inflows of Resources, and Net Position*. The statement requires governments to account for deferred outflows of resources, deferred inflows of resources and net position as they relate to derivatives and service concession arrangements. Under the provisions of this statement, governments will also present a Statement of Net Position and changes the caption “Net Assets” to “Net Position.”

The County adopted the provisions of GASB Statement #65, *Items Previously Reported as Assets and Liabilities* (“GASB 65”). The statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources and deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. Implementation of GASB 65 is reflected in the financial statements and required a retroactive adjustment to recognize the costs associated with bond issuances that were previously amortized using the straight-line method over the life of the bonds.

The County adopted the provisions of GASB Statement #68, *Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27*. The primary objective of this statement is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. This statement establishes standards for measuring and recognizing liabilities, deferred outflows of resources, and deferred inflows of resources, and expense/expenditures. For defined benefit pension plans, this statement identifies the methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service.

The County adopted the provisions of GASB Statement #71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – An Amendment of GASB Statement No. 68*. The objective of this Statement is to address an issue regarding application of the transition provisions of Statement No. 68, Accounting and Financial Reporting for Pensions. The issue relates to amounts associated with contributions, if any, made by a state or local government employer or non-employer contributing entity to a defined benefit pension plan after the measurement date of the government’s beginning net pension liability. These pronouncements have been implemented for purposes of measuring the pension liability and deferred outflows/inflows of resources related to pensions, and pension expense/expenditures. Information about the fiduciary net position of the County’s Texas County & District Retirement System (TCDRS) plans and additions to/deductions from the plan’s fiduciary net position have been determined on the same basis as they are reported by TCERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

The County adopted the provisions of GASB Statement #72, *Fair Value Measurement and Application*. This Statement addresses accounting and financial reporting issues related to fair value measurements. The definition of fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This Statement provides guidance for determining a fair value measurement for financial reporting purposes. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements, which would generally require state and local governments to measure investments at fair value. This standard expands fair value disclosures to provide comprehensive information for financial statement users about the impact of fair value measurements on a government’s financial position.

The County adopted the provisions of GASB Statement #75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. This Statement replaces the requirements of Statements No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*, for OPEB. The scope of this Statement addresses accounting and financial reporting for OPEB that is provided to the employees of state and local governmental employers.

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This Statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. For defined benefit OPEB, this Statement identifies the methods and assumptions that are required to be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. Note disclosure and required supplementary information requirements about defined benefit OPEB also are addressed.

The County adopted the provisions of GASB Statement #77, *Tax Abatement Disclosures*. This Statement requires governments that enter into tax abatement agreements to provide certain disclosures regarding the tax abatement commitments. The Statement defines a tax abatement as resulting from an agreement between a government and an individual or entity in which the government promises to forgo tax revenues and the individual or entity promises to subsequently take a specific action that contributes to economic developments or otherwise benefits the government or its citizens. This Statement requires disclosures of tax abatement information about (1) a reporting government's own tax abatements agreements and (2) those that are entered into by other governments and that reduce the reporting government's tax revenues. The Statement requires a reporting government to disclose the names of the governments that entered into agreements, the specific taxes being abated, and the gross dollar amount of taxes abated during the reporting year. The requirements of this Statement will improve financial reporting by giving users of financial statements essential information that is not consistently or comprehensively reported to the public.

The County adopted the provisions of GASB Statement #84, *Fiduciary Activities*. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. This Statement changes the definition of fiduciary activities, providing more refined guidance on how to determine if an activity is fiduciary in nature and therefore should be reported as such. The Statement defines types of fiduciary funds, eliminating Agency funds and replacing them with Custodial Funds. Under this guidance, fiduciary funds will now report a net position and a statement of changes in net position.

The County adopted the provisions of GASB Statement #87, *Leases*. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. This Statement establishes a single model for lease accounting based on the foundational principle that leases are financing of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

The County adopted the provisions of GASB Statement #96, *Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). Under this Statement, a government generally should recognize a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability. A government should recognize the subscription liability at the commencement of the subscription term, which is when the subscription asset is placed into service. The subscription liability should be initially measured at the present value of subscription payments expected to be made during the subscription term. Future subscription payments should be discounted using the interest rate the SBITA vendor charges the government, which may be implicit, or the government's incremental borrowing rate if the interest rate is not readily determinable. A government should recognize amortization of the discount on the subscription liability as an outflow of resources (for example, interest expense) in subsequent financial reporting periods.

Effective October 1, 2024, the County adopted GASB Statement No. 101 *Compensated Absences*, which supersedes GASB Statement No. 16, *Accounting for Compensated Absences*. Under GASB Statement No. 101, the liability for compensated absences is recognized in the government-wide financial statements (which use the economic resources measurement focus) and includes the estimated amount of unused leave amounts earned to date by employees that are more likely than not to be used or otherwise paid/settled, and leave that has been used but not paid or settled. Salary-related payments (such as payroll taxes and employer retirement contributions) that are directly and incrementally associated with the leave are also required to be included in the measurement.

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Reporting Entity

The County of Hays is a political subdivision of the State of Texas and is governed by four Commissioners elected by precinct and a County Judge elected countywide that comprise the Commissioners Court. The accompanying financial statements present the government's financial statements.

The County evaluated whether any other entity should be included in these financial statements. The criteria for including organizations as component units within the County's reporting entity, as set forth in GASB Statement No. 14, "The Financial Reporting Entity," include whether:

- the organization is legally separate (can sue and be sued in its name)
- the County holds the corporate powers of the organization
- the County appoints a voting majority of the organization's board
- the County is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the County
- there is fiscal dependency by the organization on the County
- the exclusion of the organization would result in misleading or incomplete financial statements

The County also evaluated each legally separate, tax-exempt organization whose resources are used principally to provide support to the County to determine if its omission from the reporting entity would result in financial statements which are misleading or incomplete. GASB Statement No. 14 requires inclusion of such an organization as a component unit when: 1) The economic resources received or held by the organization are entirely for the direct benefit of the County, its component units or its constituents; and 2) The County or its components units is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the organization; and 3) Such economic resources are significant to the County.

The County is not a component unit of any other reporting entity as defined by the GASB Statement. Based on the criteria above, the County determined that there are no component units.

Government-wide and Fund Financial Statements

Government-wide financial statements consist of the Statement of Net Position and the Statement of Activities that report information on all of the non-fiduciary activities of the primary government. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The County does not allocate indirect expenses in the statement of activities. Program revenues include (a) fees, fines and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Separate financial statements are provided for governmental funds, proprietary fund, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

The effect of interfund activity has been eliminated for the government-wide financial statements; however, interfund services provided and used by the County's funds are not eliminated in the process of consolidation.

A. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

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Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of the accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The reported fund balance (net current assets) is considered a measure of “available spendable resources.” Operating statement of these funds presents increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net current assets. Thus, the operating statements for the governmental funds are considered to present a summary of sources and uses of “available spendable resources” during a period.

All governmental funds used the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The County considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty (60) days after year-end. Revenues from local sources consist primarily of property taxes and sales tax. Property and sales tax revenues, grant revenues, and reimbursements due to the County are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of long-term debt and acquisitions under leases or subscription arrangements are reported as other financing sources.

All proprietary financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Their revenues are recognized when they are earned rather than when received, and their expenses are recognized when they are incurred rather than actually paid. The measurement focus for proprietary funds is on determination of net income, changes in net position (or cost recover), financial position and cash flows. All proprietary funds, i.e. internal service funds, use accrual basis of accounting. Revenues are recognized when earned and expenses are accounted for using a cost of service measurement focus. This means that all assets and liabilities (whether current or non-current) associated with their activity are included in the funds’ balance sheets.

When the County incurs an expenditure or expense for which both restricted and unrestricted resources may be used, it is the County’s policy to use restricted resources first, then unrestricted resources.

Fiduciary funds are reported using the economic resources measurement focus and use the accrual basis of accounting. Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds with the County. Custodial funds generally are used to account for assets that the County holds on behalf of others as their agent. Custodial funds are custodial in nature and use the economic resources measurement focus.

The County uses funds to report its financial positions and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain County function or activities. County resources are allocated to, and accounted for, in individual funds based on the purpose for which they are to be spent and the means by which spending activities are controlled. A fund is a separate accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expense. Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

The fund financial statements provide information about the County’s funds, with separate statements presented for each fund category. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

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The County reports the following major governmental funds:

General Fund. This is the County’s primary operating fund. It accounts for all financial resources of the County except those required to be accounted for in another fund. It is the basic fund of the County and covers all activities for which a special revenue fund has not been established.

Road and Bridge Fund: This fund is used to account for resources restricted to, or designated for, road and bridge maintenance and operations. The Road and Bridge fund is a Special Revenue Fund used to account for the proceeds of specific revenue resources that are legally restricted to expenditures for the construction and maintenance of roads and bridges within the County and is primarily funded by ad valorem taxes and vehicle registration fees.

Debt Service Fund: The debt service fund is used to account for the resources accumulated for and the payment of principal and interest on long-term debt of the County.

Capital Projects Funds: These funds are used to account for proceeds from long-term debt financing and revenues and expenditures related to authorized construction and other capital asset acquisitions. Upon completion of a project, any unused bond proceeds are transferred to the Debt Service Fund and are used to retire related bond principal. The Road Bond 2019 Fund, Park Bond 2022 Fund, and the FM110 TRZ Fund are reported as major capital project funds.

In addition, the County reports the following fund types:

Special Revenue Funds: These funds are used to account for funds related to grants and contracts and other general government resources that are restricted by law or contractual agreement to specific purposes other than debt service or capital projects.

Internal Service Funds: These funds are used to account for revenues and expenses related to services provided to parties inside the County. These funds facilitate distribution of support costs to the users of support services on a cost-reimbursement basis. Because the principal users of the internal services are the County’s governmental activities, this fund type is included in the “Governmental Activities” column of the government-wide financial statements. The County operates one internal service fund, the Medical Insurance Fund.

Fiduciary Funds: Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments or on behalf of other funds within the County. The County uses Custodial Funds to account for assets held in the agent capacity for other governments for which the tax office collects taxes, for monies seized by County law enforcement agencies, custodial funds held for individuals such as inmates, bail bondsmen, minors, and incapacitated individuals, and for restitution owed to others.

B. Assets, Liabilities, and Net Position or Fund Balance

1. Cash and Cash Equivalents

Cash and Cash Equivalents include amounts in demand deposits, certificates of deposits with a maturity date within six months of the date acquired by the government, and deposits in TexPool, Logic, Texas Class, and other local government investment pools.

In accordance with GASB Statement 9, the County has developed a definition of cash equivalents. Cash and cash equivalents consist of cash on hand, demand deposits, money market accounts, certificates of deposits, as well as temporary investments with a maturity date of three months from the date acquired by the County.

State statutes and bond ordinances authorize the County to invest in direct obligations of State and Local Governments (SLGS) and the United States of America. Additionally, there are no differences in the types of investments authorized for different funds, fund types, or component units. Investments may consist of:

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- a. Obligations including letters of credit, or the United States or its agencies and instrumentalities;
- b. Direct obligations of the State of Texas or its agencies and instrumentalities;
- c. Other obligations, the principal and interest which are unconditionally guaranteed or insured by, backed by the full faith and credit off the State of Texas or the United States or their respective agencies and instrumentalities; and
- d. Obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm not less than “A” or its equivalent;
- e. Certificates of deposit and Share Certificates that are guaranteed or insured by the federal Deposit Insurance Corporation (“FDIC”) or its successor; or the National Credit Union Share Insurance Fund (“NCUSIF”) or its successor; or secured in any other manner and amount provided by law for deposits of the County;
- f. An investment in certificates of deposits made through a depository institution and the full amount of the principal and accrued interest of each certificate of deposit is insured by the United States or an instrumentality of the United States;
- g. Fully collateralized repurchase agreements as defined in the Public Fund Investment Act with a defined termination date, pledged with a third party, and secured by obligations of the United State or its agencies and instrumentalities;
- h. A banker’s acceptance if it has a stated maturity of 270 days or fewer from the date of issuance, will be liquidated in full at maturity, is eligible for collateral for borrowing from a Federal Reserve Bank, and is accepted by a bank;
- i. Commercial paper had a stated maturity of 270 days or fewer from the date of issuance and is rated not less than A-1 or P-1 or an equivalent rating;
- j. Mutual funds and money market funds with limitations.

Investments for the government are reported at fair value using quoted market prices.

2. Receivables and Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as “due from other funds” or “due to other funds” on the fund financial statements and are netted in the government-wide financial statements.

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 1 of each year, a tax lien attaches to the property to secure the payment of all taxes, penalties, and interest ultimately imposed. Taxes collected from February 1st through June 30th are considered past due and are assessed a late payment penalty and interest. On July 1st, any remaining uncollected taxes become delinquent. Thereafter, the County may file suit for collection of the unpaid delinquent taxes, which then become subject to additional penalties and attorney fees. A schedule of tax rates and other pertinent ad valorem information is presented as part of the statistical section of this report.

Taxes have been reported in the financial statements net of the allowance for uncollectible taxes. Tax revenues are recognized as they become available. Accordingly, an amount equal to taxes not yet available has been reported as deferred inflows of resources at the governmental fund level.

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Allowances for uncollectible tax receivables within the General, Road & Bridge Special Revenue Fund and Debt Service Funds are based upon historical experience in collecting property taxes. Uncollectible personal property taxes are periodically reviewed and written off, but the County is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature. The allowance for doubtful accounts in the General, Road & Bridge Special Revenue Fund and Debt Service Funds was \$1,187,941, \$171,868, and \$484,049 respectively.

3. Inventories and Prepaid Items

Inventories of consumable supplies are valued at cost using the first in/first out (FIFO) method. The costs of government fund type inventories are recorded as expenditures when consumed rather than when purchased.

Certain payment to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements and in the fund financial statements are offset by a reservation of fund balance which indicates they do not represent “available spendable resources.” The costs of prepaid items are recorded as expenditures when consumed rather than when purchased.

4. Pensions

The County has adopted accounting policy in response to GASB Statement No. 68, *Accounting and Financial Reporting for Pensions, An Amendment of GASB Statement No. 27* (GASB 68). For purposes of measuring the net pension liability, pension related deferred outflows and inflows of resources, and pension expense, the County specific information about its Fiduciary Net Position in the Texas County and District Retirement System (TCDRS) and additions to/deductions from the County’s Fiduciary Net Position have been determined on the same basis as they are reported by TCDRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. Information regarding the County’s Total Pension Liability is obtained from TCDRS through a report prepared for the County by TCDRS consulting actuary, Milliman, Inc., in compliance with GASB 68.

5. Other Postemployment Benefits (OPEB)

Other Postemployment Benefits (OPEB) cost for retiree healthcare and similar, non-pension retiree benefits, is required to be measured and disclosed using the accrual basis of accounting, regardless of the amount recognized as OPEB expense on the modified accrual basis of accounting. Annual OPEB cost is calculated in accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (GASB 75). GASB 75 requires a liability for OPEB obligations to be recognized on the balance sheets of participating employers. Changes in OPEB Liability will be immediately recognized as OPEB Expense on the income statement or reported as deferred inflows/outflows of resources depending on the nature of the change. Information regarding the County’s OPEB Liability is obtained through a report prepared for the County by Milliman, Inc., a consulting actuary, in compliance with GASB 75.

6. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has the following items that qualify for reporting in this category:

- Deferred charges on refunding – A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred charge on refundings is reported in the government-wide statement of net position.
- Pension contributions after measurement date – These contributions are deferred and recognized in the following year.

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- Difference in projected and actual earnings on pension assets – This difference is deferred and amortized over a closed five year period.
- Difference between expected and actual experience and changes in assumptions for net pension liability and OPEB liability - These differences are deferred and amortized over the average life for all active, inactive, and retired members.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflow of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has the following item that qualifies for reporting in this category:

- Difference between expected and actual experience of pension assets - This difference is deferred and amortized over a closed five-year period.
- Difference in expected and actual OPEB experience and changes in assumptions – This difference is deferred and amortized over the estimated average remaining lives of all members determined as of the measurement date.
- Unavailable revenues-leases – The unavailable revenue related to leases represents the value of the lease receivable plus any payments received at or before the commencement of the lease term that relate to future periods.

7. Capital Assets

Capital assets include land, land and property improvements, buildings, infrastructure (e.g. roads and bridges), and equipment that used in operations and benefit more than a single fiscal period. Infrastructure assets are long-lived assets that normally are stationary in nature and typically can be preserved for a significantly greater number of years than most capital assets. The County defines capital assets as items with an initial, individual cost of more than \$5,000 and estimate useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are recorded at acquisition value rather than fair value. The cost of the normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

When capital assets are purchased, they are capitalized and depreciated in the government-wide financial statements and the proprietary funds statements. Capital assets are recorded as expenditures of the current period in the governmental funds financial statements.

Improvements to capital assets that materially extend the life of the asset or add value are capitalized. The costs of normal maintenance and repairs that do not add to the value of or materially extend the life of the assets are not capitalized.

Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Infrastructure	25-50
Land Improvements	10-30
Buildings	50
Equipment and Vehicles	5-10
Right-to-use leased asset - equipment	3-10
Right-to-use subscription asset	3-10

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8. Compensated Absences

County employees earn vacation leave in varying amounts. When an employee leaves the service of the County, he or she will be paid for accrued but unused vacation leave (not to exceed 240 hours for full-time, 180 hours for three quarter time, and 120 for half-time employees) upon resignation, retirement, or death. Also, in accordance with the Fair Labor Standards Act as it applies to local governments, all full-time non-exempt County employees earn compensatory time for hours worked beyond their regular working hours. Accumulated compensatory time (up to a maximum of 60 hours) is also paid upon termination of employment. Unused sick leave may also be accumulated. A reimbursement is made for accumulated sick leave upon voluntary retirement with a TCDRS annuity and at least 20 years of continuous service with Hays County. Eligible employees will be paid at the county's lowest hourly rate at the time of retirement up to 480 hours of accrued sick leave for regular full-time employees, 360 hours for $\frac{3}{4}$ regular employees, and 240 hours for part-time employees, with a maximum gross of \$6,000.

Under GASB Statement No. 101, the liability for compensated absences is recognized in the government-wide financial statements (which use the economic resources measurement focus) and includes the estimated amount of unused leave amounts earned to date by employees that are more likely than not to be used or otherwise paid/settled, and leave that has been used but not paid or settled. Salary-related payments (such as payroll taxes and employer retirement contributions) that are directly and incrementally associated with the leave are also required to be included in the measurement.

9. Proprietary Funds Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations.

The principal operating revenues of the internal service fund are charges to customers for sales and services. Operating expenses for the internal service fund include the cost services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

10. Interfund Activity

Interfund activity results from loans, services provided, reimbursements or transfers between funds. Loans are reported as interfund receivables ("due from other funds") and payables ("due to other funds") as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers In and Transfers Out are eliminated on the government-wide statement of activities.

11. Unearned Revenue

Revenues not expected to be available for the current period are reflected as unearned revenue. Unearned revenues arise when assets are recognized before revenue recognition criteria have been satisfied. Revenues received in advance of the costs being incurred are recorded as unearned revenue in the fund statements. Grants and reimbursement revenues received in advance of expenses/ expenditures are reflected as unearned revenue.

12. Long-term Obligations

In the government-wide financial statement, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight line method. Losses on refundings are reported as deferred charges and amortized over the term of the related debt.

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In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

13. Fund Balance Classification Policy

The County adopted Governmental Accounting Standards Board Statement No. 54 (GASB 54) *Fund Balance Reporting and Governmental Fund Type Definitions*. The statement provides guidance for fund balance categories and classifications and governmental fund type definitions. GASB 54 changed the way we look at fund balances, specifically reporting what fund balances, by major governmental fund type, are or are not available for public purposes. The County reports fund balance classifications in its governmental funds that correspond to a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. These categories are as follows:

- Non-spendable - These funds are not available for expenditures based on legal or contractual requirements. As of year end, non-spendable funds were composed of inventories and prepaid expenditures.
- Restricted - These funds are governed by externally enforceable restrictions.
- Committed - Fund balances in this category are limited for a specific purpose by the government's highest level of decision making (in this case the Commissioners Court). Formal action of the County would be those actions, which are voted on at Commissioners' Court meetings that are in compliance with Texas law. The County's policy is to approve all commitments by formal court order. Similar action of the County is required to modify or rescind such commitments.
- Assigned - For funds to be assigned, there must be an intended use which can be established by the Commissioners Court or an official delegated by the court, such as a county judge or county auditor. For example, during the budget process, the court decided to use some existing fund balance to support activities in the upcoming year.
- Unassigned - This classification is the default for all funds that do not fit into the other categories. The General Fund is the only fund that reports a positive unassigned fund balance amount. However, in governmental funds, other than the general fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

Restricted amounts are considered to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available. The County's policy is to apply expenditures against non-spendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, and unassigned fund balance.

14. Net Position

Net Position represents the difference between assets and deferred outflow of resources, and liabilities and deferred inflow of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

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15. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2. Stewardship, Compliance, and Accountability

A. Budgets

Budgeting is an essential element of the financial planning, control, and evaluation processes of the County. Budgets for the County are prepared in conformity with generally accepted accounting principles (GAAP). The County legally adopts budgets for the General Fund, Special Revenue Funds (except some Discretionary Funds), Debt Service Funds, and Capital Project Funds. Budgets for grant funds are established pursuant to grant awards and budgets for Capital Project Funds are established on a project basis with annual budgets adopted using estimated expenditures left to complete projects. All annual appropriations, except grant funds and Capital Project Funds, lapse at fiscal year-end.

The Hays County Commissioners Court appoints a Budget Officer who prepares the county budget with the certification of revenues by the County Auditor. The following procedures are followed in establishing the budgetary data reflected in the financial report.

1. The Budget Officer submits to the County Commissioners Court a proposed operating budget for the following fiscal year commencing the following October. The operational budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain taxpayer comments.
3. The budget is legally adopted by the Commissioners Court by September 30 each year.

The final approved budget as adopted by the Commissioners Court is filed with the County Clerk as a matter of public record. The Commissioners Court may amend the budget at any time after it's adopted, all changes in the budget must be by an affirmed vote of majority of the Commissioners Court. The budgets adopted by the County Commissioners Court set into law the maximum expenditure authorizations that cannot be legally exceeded. Under State statute, the formally adopted budget should not exceed budgeted appropriations in any expenditure category. The legal level of budgetary control is defined as the level at which the Commissioners Court must approve any over-expenditures of appropriations or transfers of appropriated amount. The County's legal level of budgetary control is the department's expenditure category levels. Any transfers or supplemental appropriations that amend expenditure category levels require the approval of a majority of the Commissioners Court. Budgets for the General Fund, certain Special Revenue Funds, Debt Service Fund, and certain Capital Project Funds are adopted on a modified accrual basis in accordance with generally accepted accounting principles. The County's legal level of budgetary control is at the department's cost center level with expenditure category levels defined as salaries, operating, travel, continuing education, and capital outlay. Any transfers or supplemental appropriations that amend expenditures across category levels require the approval of a majority of the Commissioners Court. Any amendments to the budget must be within the revenues and reserves estimated as available or the revenues estimated must be changed by an affirmative vote of a majority of the members of Commissioners Court. During the year, several supplemental appropriations were necessary.

A number of Special Revenue Funds do not have annually adopted budgets. State statues establishing who has control of and the purposes for which the funds can be used generally govern these funds. The revenues in these funds cannot be sufficiently anticipated in order to establish a viable budget.

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The following Special Revenue Funds did not have formally adopted budgets:

- Sheriff LEOSE Fund
- Sheriff Federal Discretionary Fund
- Sheriff Commissary Fund
- District Attorney State Apportionment Fund
- Juvenile Delinquency Prevention Fund
- Specialty Court Fund
- Youth Diversion Fund
- Constable LEOSE Fund
- District Attorney LEOSE Fund

B. Encumbrance Accounting

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized as an extension of formal budgetary integration in the governmental funds of the County. Under encumbrance accounting, purchase orders, contracts, and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable encumbered amounts. Encumbrances outstanding at year end are reported by the County as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year. There were no outstanding encumbrances at September 30, 2025.

C. Deficit Unrestricted Net Position

A deficit unrestricted net position of approximately \$176,874,132 exists in governmental activities as of September 30, 2025. This deficit is primarily the result of the County issuing bonds to finance the construction of infrastructure contributed to other governmental entities. As of September 30, 2025, the amounts of bonds outstanding that were used to finance construction of assets transferred to another governmental entity was approximately \$197,105,468. These bonds will be paid with future property tax revenues restricted for debt service.

NOTE 3. Detailed Notes on all Funds

A. Deposits and Investments

The County's funds are required to be deposited and invested under the terms of a depository contract. The depository bank deposits for safekeeping and trust with the County's agent bank approved pledged securities in an amount sufficient to protect County funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") insurance.

Cash Deposits:

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the County's name. The County's cash deposits at September 30, 2025, and during the year ended September 30, 2025 were entirely covered by FDIC insurance or pledged collateral held by the County's agent bank in the County's name.

Investments:

The County is required by Government Code Chapter 2256, The Public Funds Investment Act, to adopt, implement, and publicize an investment policy. That policy must be written; primarily emphasize safety of principal and liquidity; address investment diversification, yield, and maturity and the quality and capability of investment management; and include a list of the types of authorized investments in which the investing entity's funds may be invested; and the maximum allowable stated maturity of any individual investment owned by the entity.

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The Act determines the types of investments which are allowable for the County. These include, with certain restrictions, (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas, (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, and (10) common trust funds.

The County's investment pools are 2a7-like pools. A 2a7-like pool is one which is not registered with the Securities and Exchange Commission (SEC) as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. The County's investments in these pools is the same as the value of the pool shares, which are valued based on quoted market rates.

The County invests in Texas Local Government Investment Pool (TexPool), which was created under the Interlocal Cooperation Act, Texas Government Code Ann. Chapter 791, and the Texas Public Funds Investment Act. The Texas Treasury Safekeeping Trust Company (the Trust) is trustee of TexPool and is a limited purpose trust company authorized pursuant to Texas Government Code Ann. Section 404.103 for which the Texas State Comptroller is sole officer, director, and shareholder. The advisory board of TexPool is composed of members appointed pursuant to the requirements of the Texas Public Funds Investment Act.

The County also invests in LOGIC which has been organized in conformity with the Texas Government Code, and the Public Funds Investment Act. The business and affairs of LOGIC are managed by the board members. J.P. Morgan Investment Management, Inc. (JPMIM) and First Southwest, a division of Hilltop Securities, Inc. serve as co-administrators for LOGIC. JPMIM provides investment management services, fund accounting, transfer agency and custodial services and First Southwest provides participant services and marketing. The 5-member board of directors for LOGIC is comprised of individuals from participating government entities in the pool. The Bylaws set forth procedures governing the selection of, and action taken by the Board. Board oversight of LOGIC is maintained through daily, weekly, and monthly reporting requirements.

The County also invests in The Texas Cooperative Liquid Assets Securities System Trust (Texas CLASS) which was created as a local government investment pool (LGIP) pursuant to Section 2256.016 of the Public Funds Investment Act, Texas Government Code (PFIA). Per State Code, entities may pool any of their funds, or funds under their control, to preserve principal, maintain the liquidity of the funds, and maximize yield. The Texas CLASS Trust Agreement is an agreement of indefinite term regarding the investment, reinvestment, and withdrawal of local government funds. Texas CLASS is overseen by the Texas CLASS Board of Trustees, comprised of 7 active members of the pool and elected by the Participants, guided by a 4-member advisory board. The Board is responsible for selecting the Administrator and Investment Advisor. The Board retains the services of Public Trust Advisors, LLC (Public Trust) as program administrators and Wells Fargo Bank Texas, N.A. as Custodian.

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. GASB Statement No. 72, *Fair Value Measurement and Application* provides a framework for measuring fair value which establishes a three-level value hierarchy that describes the inputs that are used to measure assets and liabilities.

- Level 1 inputs are quoted prices (unadjusted) for identical assets or liabilities in active markets that a government can access at the measurement date.
- Level 2 inputs are inputs – other than quoted prices included within Level 1 – that are observable for an asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for an asset or liability.

The fair value hierarchy gives the highest priority to Level 1 and the lowest priority to Level 3 inputs. If a price for an identical asset or liability is not observable, a government should measure fair value using another valuation technique that maximizes the use of relevant observable inputs and minimizes the use of unobservable inputs. If the fair value of an asset or a liability is measured using inputs from more than one level of the fair

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value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

The County has recurring fair value measurements as presented in the table below. The County's investment balances, investment weighted average maturity, and investment Standard & Poor's (S&P) rating are listed in the table below:

Investment or Investment Type	September 30, 2025	Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Other Observable Inputs (Level 3)	Percent of Total Portfolio	Weighted Average Maturity in Days	Rating S&P
Investments not subject to Fair Value (amortized cost)							
TexPool Investment Pool	\$ 110,215,482	\$ -	\$ -	\$ -	45.89%	41	AAAm
Logic Investment Pool	21,479,249	-	-	-	8.94%	54	AAAm
Texas Class Investment Pool	87,808,301	-	-	-	36.56%	43	AAAm
BOK Financial		7,757,568	-	-	3.23%	N/A	N/A
Certificates of Deposit	-	12,896,416	-	-	5.37%	180	N/A
Total	219,503,032	20,653,984	-	-			
Total investments held by the County	\$ 240,157,016						
Plus cash in banks	24,168,584						
Total investments and cash held by County	264,325,600						
Less cash held in fiduciary funds	(14,399,678)						
Total cash and cash equivalents reported on statement of net position	\$ 249,925,922						

Analysis of Specific Investment Risks

GASB Statement No. 40 requires a determination as to whether the County was exposed to the following specific investment risks at year end, and if so, the reporting of certain related disclosures:

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. State law dictates that in order to maintain eligibility to receive funds and invest funds on behalf of the County, an investment pool must be continuously rated no lower than AAA or AAA-m or at an equivalent rating by at least one nationally recognized statistical rating organization (NRSRO). State law authorizes investments in obligations guaranteed by the U.S. government and does not require that these investments be rated. The County's policy is to comply with state law. At year end, all of the County's investments meet the State's requirements.

At September 30, 2025, the County's investments are rated as to credit quality as shown in the above table.

Custodial Credit Risk

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State law requires settlement of all transactions, except investment pool funds and mutual funds, on a delivery versus payment basis. The County's Investment Policy requires that securities be registered in the name of the County. All safekeeping receipts for investment instruments are held in accounts in the County's name, and all securities are registered in the name of the County.

During Fiscal Year 2025, the County was not exposed to investment custodial risk.

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Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government’s investment in a single issuer. The County is required to disclose investments in any one issuer that represent 5 percent or more of total investments. However, investments issued or explicitly guaranteed by the United States government and investments in mutual funds, external investment pools and other pooled investments are excluded from this requirement. The County’s investment policy does not specifically address the concentration of credit risk, as this is accomplished through diversity of its holdings.

During Fiscal Year 2025, the County was not exposed to concentration of credit risk.

Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment. The County manages its investment time horizons by averaging investment maturities and chooses to present its exposure to interest rate changes using the weighted average maturity method. In accordance with its investment policy and state law, the County manages its interest rate risk by limiting the weighted average maturity of any investment owned by the County to the maximum of two years. The investment strategy for operating funds requires a dollar weighted average maturity of 365 days or less. Debt service funds cannot be invested in securities that have a stated final maturity date that exceeds the debt service payment date. Investment of debt service reserve funds and special project funds require high quality securities with short-term maturities. Eligible investment pools must have a weighted average maturity of no greater than 90 days. The County’s exposure to interest rate risk at September 30, 2025 is summarized in the above table as the weighted average days to maturity.

Foreign Currency Risk

This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, the County was not exposed to foreign currency risk.

B. Receivables/Unearned Revenue/Deferred Inflow of Resources

Receivables at September 30, 2025 for the County’s individual major governmental funds and other non-major governmental funds in the aggregate, including the applicable allowances for uncollectible accounts are as follows:

	General	Road and Bridge Fund	Debt Service Fund	Road Bond 2019 Fund	FM 110 TRZ Fund	Other Governmental Funds	Total Funds
Ad valorem taxes	\$ 1,901,941	\$ 273,557	\$ 764,099	\$ -	\$ -	\$ -	\$ 2,939,597
Allowance for doubtful accounts	(1,187,941)	(171,868)	(484,049)	-	-	-	(1,843,858)
Sales and use taxes	5,905,313	-	-	-	-	-	5,905,313
Due from other governments	1,116,817	1,313,912	6,658,500	-	2,875,597	186,772	12,151,598
Miscellaneous	2,970,557	76,791	-	110,201	-	71,987	3,229,536
	<u>\$ 10,706,687</u>	<u>\$ 1,492,392</u>	<u>\$ 6,938,550</u>	<u>\$ 110,201</u>	<u>\$ 2,875,597</u>	<u>\$ 258,759</u>	<u>\$ 22,382,186</u>

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Governmental funds reported deferred inflow of resources in connection with receivables for revenue that is not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred inflow of resources and unearned revenue reported in the governmental funds were as follows:

	Fund	Unearned Revenue	Deferred Inflow of Resources
Net tax revenue	General	\$ -	\$ 688,622
Other	General	916,328	\$ -
Net tax revenue	Road and Bridge	-	98,155
Net tax revenue	Debt	-	269,842
Other	American Rescue Plan	2,919,873	-
Other	Local Assistance and Tribal Consistency	3,288	-
Other	Texas Water Development	136,006	-
	Total Governmental Funds	<u>\$ 3,975,495</u>	<u>\$ 1,056,619</u>

C. Capital Assets

Capital asset activity for the year ended September 30, 2025, was as follows:

	Beginning Balances	Reclasses and Increases	Reclasses and Decreases	Ending Balances
<u>Governmental activities:</u>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 44,404,823	\$ 5,858,245	\$ -	\$ 50,263,068
Construction in progress - infrastructure	28,991,615	11,293,489	(460,067)	39,825,037
Construction in progress - buildings	5,047,306	4,052,455	(6,951,321)	2,148,440
Construction in progress - land improvements	383,234	424,273	-	807,507
Total capital assets not being depreciated	<u>78,826,978</u>	<u>21,628,462</u>	<u>(7,411,388)</u>	<u>93,044,052</u>
<i>Other capital assets:</i>				
Infrastructure	298,957,340	12,452,319	-	311,409,659
Buildings and improvements	224,574,600	7,454,930	-	232,029,530
Park improvements	5,171,513	-	-	5,171,513
Equipment	54,990,177	3,180,625	(742,403)	57,428,399
Right-to-use leased asset - equipment	8,601,368	1,621,753	(704,343)	9,518,778
Right-to-use subscription asset	8,240,098	2,175,885	(470,993)	9,944,990
Total other capital assets at historical cost	<u>600,535,096</u>	<u>26,885,512</u>	<u>(1,917,739)</u>	<u>625,502,869</u>
Less accumulated depreciation for:				
Infrastructure	(107,328,673)	(7,340,645)	-	(114,669,318)
Buildings and improvements	(62,299,777)	(8,061,748)	-	(70,361,525)
Land and park improvements	(2,511,676)	(218,465)	-	(2,730,141)
Equipment	(41,745,710)	(4,462,892)	742,403	(45,466,199)
Less accumulated amortization for:				
Right-to-use leased asset - equipment	(2,489,473)	(1,873,581)	602,356	(3,760,698)
Right-to-use subscription asset	(1,956,472)	(1,647,221)	470,993	(3,132,700)
Total accumulated depreciation and amortization	<u>(218,331,781)</u>	<u>(23,604,552)</u>	<u>1,815,752</u>	<u>(240,120,581)</u>
Total other capital assets, net	<u>382,203,315</u>	<u>3,280,960</u>	<u>(101,987)</u>	<u>385,382,288</u>
Governmental activities capital assets, net	<u>\$ 461,030,293</u>	<u>\$ 24,909,422</u>	<u>\$ (7,513,375)</u>	<u>\$ 478,426,340</u>

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Depreciation was charged to functions of the primary government as follows:

	<u>Depreciation</u>	<u>Amortization</u>	<u>Total</u>
General administration	\$ 3,835,438	\$ 262,038	\$ 4,097,476
Judicial	225,320	101,799	327,119
Law enforcement/corrections	5,852,775	2,851,693	8,704,468
Community/public service	272,276	28,989	301,265
Health and welfare	1,066,102	234,290	1,300,392
General maintenance	700,853	40,401	741,254
Streets and highways	8,130,986	1,592	8,132,578
Total depreciation expense	<u>\$ 20,083,750</u>	<u>\$ 3,520,802</u>	<u>\$ 23,604,552</u>

Capital Project and Construction Commitments

The County has active construction projects as of September 30, 2025. The projects include road construction, parks and park improvements, as well as facilities construction. As of September 30, 2025, the County's commitments with contractors were as follows:

<u>Fund</u>	<u>Project Category</u>	<u>Spent to Date</u>	<u>Remaining Commitment</u>
General Fund	Facilities	\$ 854,948	\$ 3,059,143
Public Safety Bond 2017 Fund	Road Construction	2,296,654	77,186
Road and Bridge Fund	Road Construction	4,222,048	766,302
Road Bond 2019 Fund	Road Construction	1,280,868	674,227
Park Bond 2021 Fund	Park Improvements	663,865	468,984
		<u>\$ 9,318,383</u>	<u>\$ 5,045,841</u>

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D. Interfund Balances and Activity

1. Due To and From Other Funds

Balances due to and due from other funds at September 30, 2025, consisted of the following:

<u>Due To Fund</u>	<u>Due From Fund</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	Non-major Capital Project Funds	\$ 9,764	Short-term loans
General Fund	Non-major Special Revenue Funds	143,725	Short-term loans
General Fund	Road and Bridge Fund	<u>259,813</u>	Short-term loans
	Total General Fund	<u>413,302</u>	
Road and Bridge Fund	General Fund	<u>45,753</u>	Short-term loans
	Total Road and Bridge Fund	<u>45,753</u>	
Non-major Special Revenue Funds	General Fund	44,624	Short-term loans
Non-major Special Revenue Funds	Non-major Special Revenue Funds	<u>80,000</u>	Short-term loans
	Total Non-major Special Revenue Funds	<u>124,624</u>	
Non-major Capital Project Funds	Non-major Capital Project Funds	<u>6,504</u>	Short-term loans
	Total Non-major Capital Project Funds	<u>6,504</u>	
	Total Governmental Funds due from other funds	\$ 590,183	
	Total Governmental Funds due to other funds	(8,338,158)	
	Total Internal Service Fund due from other funds	<u>7,747,975</u>	
		<u>\$ -</u>	

All amounts due are scheduled to be repaid within one year.

2. Transfers To and From Other Funds

Transfers to and from other funds at September 30, 2025, consisted of the following:

<u>Transfers From</u>	<u>Transfers To</u>	<u>Amount</u>	<u>Reason</u>
General Fund	Non-major Special Revenue Fund	\$ <u>3,017,866</u>	Supplement health service costs
	Total Transfers	<u>\$ 3,017,866</u>	

E. Due to Other Governments

Due to other governments are summarized below:

<u>Fund</u>	<u>Amount</u>
General Fund	
Court fines due to State	\$ 524,593
Unclaimed funds due to State	547,681
Other amounts due to State and others	<u>1,073,656</u>
	<u>2,145,930</u>
Debt Service Fund	
Other amount due to others	<u>\$ 381,278</u>
Total due to other government:	<u>\$ 2,527,208</u>

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F. Long-Term Obligations

1. Long-Term Obligation Activity

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended September 30, 2025, are as follows:

	Beginning Balance, as restated	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental activities:					
General obligation bonds	\$ 472,090,000	\$ -	(26,830,000)	\$ 445,260,000	\$ 28,965,000
Certificates of obligations	-	-	-	-	-
Special assessment revenue bonds	41,984,000	-	(776,000)	41,208,000	821,000
Qualified energy conservation bonds	1,215,095	-	(144,870)	1,070,225	146,821
Public property finance act contract	2,176,824	-	(218,056)	1,958,768	223,660
Bond premiums	41,201,584	-	(3,073,785)	38,127,799	-
	<u>558,667,503</u>	<u>-</u>	<u>(31,042,711)</u>	<u>527,624,792</u>	<u>30,156,481</u>
Right-to-use subscription liability	6,541,982	2,175,885	(1,761,663)	6,956,204	1,516,738
Right-to-use lease liability	6,210,298	1,621,753	(1,923,877)	5,908,174	1,782,245
Compensated absences	9,239,507	1,447,273	-	10,686,780	2,671,695
Post employment benefits	37,709,453	-	(1,478,624)	36,230,829	9,057,707
Pension plan benefits	19,354,868	-	(10,019,744)	9,335,124	-
	<u>79,056,108</u>	<u>5,244,911</u>	<u>(15,183,908)</u>	<u>69,117,111</u>	<u>15,028,385</u>
Total governmental activities	<u>\$ 637,723,611</u>	<u>\$ 5,244,911</u>	<u>\$ (46,226,619)</u>	<u>\$ 596,741,903</u>	<u>\$ 45,184,866</u>

The General Fund and the Road and Bridge Fund have primarily liquidated the compensated absences in the past. The postemployment benefits will be liquidated primarily by the General Fund. The pension plan benefits will be liquidated primarily by the General Fund. The private placement debt will be liquidated primarily by the General Fund.

Long-term debt of the County consists of various issues of General Obligation Bonds and Certificates of Obligation. General Obligation Bonds require voter approval at a public election before issuance, while Certificates of Obligation are issued upon the vote of the Commissioners Court. Both types are backed by the full faith and credit of the County. Debt service is primarily paid from ad valorem taxes with the exception of the Pass Through Toll Revenue and Limited Tax Bonds which are also paid from pass-through toll revenue from TXDOT. The special assessments levied against assessable property located within the La Cima PID are pledged to pay the scheduled principal and interest payments on the special assessment revenue bonds.

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Issue Date	Description	Maturity	Original Amount	Interest Rate / Coupon Date	Sept. 30, 2025 Ending Balance	Due Within One Year
9/15/2014	Limited Tax Refunding Bonds Series 2014 - Refunded portion of Series COB 2005, PTR and Limited Tax Bonds 2009	2/15/2030	9,105,000	2.63% 02/15, 08/15	3,410,000	3,410,000
3/15/2015	Limited Tax Refunding Bonds Series 2015 - Refunded portion of Series 2008, 2009, 2009, 2010	2/25/2029	42,595,000	2.86% 02/15, 08/15	19,485,000	3,820,000
4/1/2015	Pass-Through Toll Revenue & Limited Tax Bonds Series 2015 - Road Improvements Texas Highway System	2/15/2035	27,410,000	3.26% 02/15, 08/15	8,195,000	1,520,000
3/24/2016	Limited Tax Refunding Bonds Series 2016 - Refunded portion of Series Tax Bonds 2007, 2008, and 2009, PTR 2009, COB 2009 and 2010	2/15/2035	63,030,000	3.87% 02/15, 08/15	40,135,000	2,005,000
9/30/2016	Pass-Through Toll Revenue & Limited Tax Bonds Series 2016 - Road Improvements Texas Highway System	2/15/2036	35,065,000	3.40% 02/15, 08/15	23,370,000	1,740,000
8/16/2017	Limited Tax Refunding Bonds, Series 2017 Refunded portions of Series Tax Bonds 2011, Road Bonds 2011, and PTR 2011	2/15/2036	64,465,000	4.76% 2/15, 8/15	44,890,000	4,615,000
8/16/2017	Limited Tax Bonds, Series 2017 Public Safety Buildings	2/15/2042	96,190,000	2% 2/15, 8/15	86,000,000	3,460,000
8/16/2017	Unlimited Tax Road Bonds, Series 2017 Road Improvements and Texas Highway Improvements	2/15/2042	21,545,000	4.87% 2/15, 8/15	18,030,000	695,000
8/14/2019	Unlimited Tax Road Bonds, Series 2019 Road Improvements and Texas Highway Improvements	2/15/2044	97,035,000	3.8% 2/15, 8/15	92,940,000	3,150,000

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Issue Date	Description	Maturity	Original Amount	Interest Rate / Coupon Date	Sept. 30, 2025 Ending Balance	Due Within One Year
9/21/2021	Limited Tax Bonds, Taxable Series 2021 Park Bonds	2/15/2046	43,825,000	3.35% 2/15, 8/15	41,315,000	985,000
9/21/2021	Limited Tax Refunding Bonds Taxable Series 2021 - Refunded portion of Limited Tax Refunding Series Tax Bonds 2012, 2013, 2014, and PTR 2013, 2015	2/15/2038	52,090,000	1.88% 2/15, 8/15	45,050,000	2,695,000
12/7/2022	Limited Tax Bonds, Taxable Series 2022 Park Bonds	2/15/2042	24,060,000	4.45% 2/15, 8/15	22,440,000	870,000
	TOTAL TAX SUPPORTED DEBT				445,260,000	28,965,000
8/5/2015	Special Assessment Revenue Bonds, Series 2015 La Cima Public Improvement District Major Public Improvement Project	9/15/2045	19,200,000	6.94% 03/15, 09/15	13,665,000	320,000
11/12/2020	Special Assessment Revenue Bonds, Series 2020 La Cima Public Improvement District Neighborhood Improvement Areas 1-2 Project	9/15/2048	9,345,000	3.90% 03/15, 09/15	8,220,000	180,000
12/22/2022	Special Assessment Revenue Bonds, Series 2022 La Cima Public Improvement District Neighborhood Improvement Area 3 Project	9/15/2052	20,800,000	5.65% 03/15, 09/15	19,323,000	321,000
3/2/2017	Qualified Energy Conservation Bonds, 2017-Energy Efficiency Program	12/15/2031	1,499,083	1.347% 12/15	1,070,225	146,821
3/2/2017	Public Property Finance Act Contract, 2017-Energy Efficiency Program	12/15/2032	3,863,000	2.57% 12/15	1,958,768	223,660
	TOTAL				489,496,993	30,156,481

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Refunding Bonds (from table)

In May 2013, Limited Tax Refunding Bonds, Series 2013 in the amount of \$26,225,000 were issued. These bonds were used to purchase U.S. Government Securities that were placed in an irrevocable trust for the purpose of generating resources for future debt service payments of \$26,105,000 of Refunding and Improvement Bonds, Series 2003, Unlimited Tax Bonds, Series 2004, Certificates of Obligation, Series 2005, Unlimited Tax Road Bonds, Series 2006, Pass-Through Toll Revenue & Limited Tax Bonds, Series 2009. On September 30, 2025, \$15,110,000 of bonds considered defeased are still outstanding. This refunding produced a total savings of \$3,240,927 and a Net Present Value savings of \$2,334,943.

In September 2014, Limited Tax Refunding Bonds, Series 2014 in the amount of \$9,105,000 were issued. These bonds were used to purchase U.S. Government Securities that were placed in an irrevocable trust for the purpose of generating resources for future debt service payments of \$8,715,000 of Certificates of Obligation, Series 2005 and Pass-Through Toll Revenue & Limited Tax Bonds, Series 2009. On September 30, 2025, \$4,395,000 of bonds considered defeased are still outstanding. This refunding produced a total savings of \$931,444 and a Net Present Value savings of \$773,843.

In March 2015, Limited Tax Refunding Bonds, Series 2015 in the amount of \$42,595,000 were issued. These bonds were used to purchase U.S. Government Securities that were placed in an irrevocable trust for the purpose of generating resources for future debt service payments of \$3,240,000 of Limited Tax Bonds, Series 2008, \$1,365,000 of Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2009, \$22,670,000 of Pass-Through Toll Revenue & Limited Tax Bonds, Series 2009, and \$14,470,000 of Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2010. On September 30, 2025, \$19,665,000 of bonds considered defeased are still outstanding. This refunding produced a total savings of \$3,089,097 and a Net Present Value savings of \$2,486,082.

In March 2016, Limited Tax Refunding Bonds, Series 2016 in the amount of \$63,030,000 were issued. These bonds were used to purchase U.S. Government Securities that were placed in an irrevocable trust for the purpose of generating resources for future debt service payments of \$6,155,000 of Limited Tax Bonds, Series 2007, \$3,595,000 of Limited Tax Bonds, Series 2008, \$3,555,000 of Pass-Through Toll Revenue & Limited Tax Bonds, Series 2009, \$6,565,000 of Unlimited Tax Road Bonds, Series 2009, \$3,925,000 of Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2009, and \$39,275,000 of Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2010. On September 30, 2025, \$40,805,000 of bonds considered defeased are still outstanding. This refunding produced a total savings of \$7,146,864 and a Net Present Value savings of \$5,927,443.

In August 2017, Limited Tax Refunding Bonds, Series 2017 in the amount of \$64,465,000 were issued. These bonds were used to purchase U.S. Government Securities that were placed in an irrevocable trust for the purpose of generating resources for future debt service payments of \$6,395,000 of Limited Tax Bonds, Series 2011, \$29,900,000 of Unlimited Tax Road Bonds, Series 2011, and \$33,940,000 of Pass-Through Toll Revenue & Unlimited Tax Bonds, Series 2011. On September 30, 2025, \$49,150,000 of bonds considered defeased are still outstanding. This refunding produced a total savings of \$9,874,662 and a Net Present Value savings of \$7,511,584.

In September 2021, Limited Tax Refunding Bonds, Taxable Series 2021 in the amount of \$52,090,000 were issued. These bonds were used to purchase U.S. Government Securities that were placed in an irrevocable trust for the purpose of generating resources for future debt service payments of \$2,295,000 of Limited Tax Refunding Bonds, Series 2012, \$15,780,000 of Limited Tax Refunding Bonds, Series 2013, \$18,665,000 of Pass-Through Toll Revenue and Unlimited Tax Bonds, Series 2013, \$915,000 of Limited Tax Refunding Bonds, Series 2014, and \$10,070,000 of Pass-Through Toll Revenue & Unlimited Tax Bonds, Series 2015. On September 30, 2025, \$43,340,000 of bonds considered defeased are still outstanding. This refunding produced a total savings of \$7,514,511 and a Net Present Value savings of \$6,522,188.

Special Assessment Revenue Bonds (from table)

Hays County issued special assessment debt in FY 2015 to provide funds for portions of the costs of the La Cima Public Improvement District Major Public Improvement Project. Bond proceeds will be used to pay the costs of certain water, wastewater and road improvements that will benefit the entire La Cima Public

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Improvement District (PID). Hays County entered into an Indenture of Trust with BOKF, NA, dba Bank of Texas as Trustee. The bonds will be secured by the Trust Estate and will be repaid from amounts levied against the property owners benefiting from this construction. The special assessments levied against assessable property located within the La Cima PID are pledged to pay the scheduled principal and interest payments on the special assessment revenue bonds. In the event that a deficiency exists because of unpaid or delinquent special assessments at the time a debt service payment is due, a reserve fund has been established to maintain an amount equal to the maximum annual debt service on the bonds as of their date of issuance. Additionally, pursuant to the Indenture and the Service and Assessment plan, the Trustee will transfer funds from the Pledged Revenue Fund first to a principal and interest account in an amount sufficient to pay debt service coming due, then to a Prepayment Reserve Account on an annual basis until the amount on deposit therein is equal to the prepayment reserve requirement, which is an amount equal to 1.5% of the outstanding bonds. The Trustee will then transfer funds to a Delinquency Reserve Account in an amount necessary to cover the delinquency reserve requirement, which is an amount equal to 5.0% of the principal amount of the outstanding bonds. If the amount on deposit in the Bond Fund is insufficient to pay the debt service on the Bonds due on such date, the Trustee shall transfer from the Prepayment Reserve Account of the Reserve Fund to the Bond Fund the amounts necessary to cure such deficiency. The La Cima PID bonds have a stated rate of interest of 6.93% and are payable over 30 years.

During FY2021, the County issued Special Assessment Revenue Bonds, Series 2020 for the La Cima Public Improvement District Neighborhood Improvement Areas #1-2 Project with principal amount of \$9,345,000. Bond proceeds were used to pay the costs of certain improvements that benefited neighborhoods in the La Cima Public Improvement District (PID). The Bonds were issued pursuant to an order adopted by the Commissioners Court on October 20, 2020 and an Indenture of Trust, dated November 1, 2020 between the County and Trustee, BOKF, NA. The bonds were secured by the Trust Estate and will be repaid from amounts levied against the property owners benefiting from this construction. The special assessments levied against assessable property located within the La Cima PID are pledged to pay the scheduled principal and interest payments on the special assessment revenue bonds. The La Cima PID bonds have a stated rate of interest of 3.90% and are payable over 30 years.

During FY2023, the County issued Special Assessment Revenue Bonds, Series 2022 for the La Cima Public Improvement District Neighborhood Improvement Area #3 Project with principal amount of \$20,800,000. Bond proceeds were used to pay the costs of certain improvements that benefited neighborhoods in the La Cima Public Improvement District (PID). The Bonds were issued pursuant to an order adopted by the Commissioners Court on December 6, 2022 and an Indenture of Trust, dated December 1, 2022 between the County and Trustee, BOKF, NA. The bonds were secured by the Trust Estate and will be repaid from amounts levied against the property owners benefiting from this construction. The special assessments levied against assessable property located within the La Cima PID are pledged to pay the scheduled principal and interest payments on the special assessment revenue bonds. The La Cima PID bonds have a stated rate of interest of 5.65% and are payable over 30 years.

Direct Placement Debt

The County's outstanding debt at September 30, 2025 from direct placements related to governmental activities consists of \$1,070,225 in Qualified Energy Conservation Bonds and a \$1,958,768 note payable issued for the County's Energy Efficiency Capital Project.

Right-to-use Lease Liability

At September 30, 2025, the County was obligated under right to use leases for vehicles (\$5,782,904), copiers (\$116,306), and miscellaneous equipment (\$8,964). The vehicles were leased for terms of 2 to 5 years at interest rates between 0.249% and 3.451%. The monthly payments range between \$21.00 to \$1,474.47. The copiers were leased for various County departments and offices for a term of 4 to 5 years at fixed interest rates between 0.248% and 8.56%. The monthly payments range between \$36.08 to \$424.53. The County leased equipment for two departments. The Juvenile Probation department leased radios for a term of 5 years at a fixed interest rate of 0.632%. The monthly payments are \$1,491. These leases are not renewable and the County will not acquire the assets at the end of the lease term.

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Right-to-use Subscription Liability

At September 30, 2025, the County had right-to-use subscription liabilities for software (\$6,956,204). The software was leased for terms of 2 to 8 years at interest rates between 2.321% to 3.591%. The annual payments range between \$1,640 to \$966,597. These right-to-use subscription asset leases are not renewable and the County will not acquire the intangible assets at the end of the term

2. Debt Service Requirements

Debt service requirements on long-term debt at September 30, 2025, are as follows:

<u>Year Ending</u> <u>September 30,</u>	Governmental Activities								
	<u>Bonds Payable</u>		<u>Direct Placement Debt</u>		<u>Right-to-use Lease liability</u>		<u>Right-to-use asset subscription liability</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
2026	29,786,000	18,715,912	370,481	64,756	1,782,245	134,234	1,516,738	159,824	52,530,190
2027	31,058,000	17,444,212	378,207	57,031	1,657,885	89,043	1,491,838	126,506	52,302,722
2028	32,345,000	16,159,918	386,106	49,130	1,468,155	46,776	1,342,135	94,870	51,892,090
2029	30,038,000	14,940,708	394,186	41,052	795,563	14,291	1,321,756	62,772	47,608,328
2030	29,132,000	13,808,583	402,447	32,790	201,908	2,315	1,114,434	31,302	44,725,779
2031-2035	146,832,000	51,411,095	1,097,566	46,951	2,418	5	169,303	5,402	199,564,740
2036-2040	101,389,000	27,788,473	-	-	-	-	-	-	129,177,473
2041-2045	71,823,000	9,280,358	-	-	-	-	-	-	81,103,358
2046-2050	11,381,000	2,134,698	-	-	-	-	-	-	13,515,698
2051-2054	2,684,000	233,853	-	-	-	-	-	-	2,917,853
	<u>\$ 486,468,000</u>	<u>\$ 171,917,810</u>	<u>\$ 3,028,993</u>	<u>\$ 291,710</u>	<u>\$ 5,908,174</u>	<u>\$ 286,664</u>	<u>\$ 6,956,204</u>	<u>\$ 480,676</u>	<u>\$ 675,338,231</u>

Interest rates on long-term debt ranges from 2% to 7%.

3. Continuing Disclosure

The County has entered into a continuing disclosure undertaking to provide Annual Reports and Material Event Notices to the State Information Depository of Texas, which is the Municipal Advisory Council. This information is required under SEC Rule 15c2-12 to enable investors to analyze the financial condition and operations of the County.

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NOTE 4. Other Information

A. Health Care Coverage

Effective 10/1/1988 the County established a self-funded health insurance plan, which is recorded as an Internal Service Fund. This fund accounts for the health insurance risk financing activities of the County but does not constitute a transfer of risk from the County. The County pays most of the employee premium per month to the fund. Employees pay either \$51.94, \$27.50, or \$0.00 per month depending on the plan chosen and, at their option, may also authorize payroll withholdings to pay premiums for dependents. During the year ended September 30, 2025, the County contributed \$992/month for medical and \$34/month for dental per employee to the Plan. All contributions were paid to two third-party administrators, United Healthcare from October to December 2024 and Texas Association of Counties Blue Cross Blue Shield from January to September 2025, acting on behalf of the self-funded pool. The Plan was authorized by Article 3.51-2, Texas Insurance Code and was documented by contractual agreement.

The contract between the County and the third-party administrator is renewable January 1, 2026, and terms of coverage and contribution costs are included in the contractual provisions.

In accordance with state statute, the County was protected against unanticipated catastrophic individual or aggregate loss by stop-loss coverage carried through United Healthcare, a commercial insurer licensed and eligible to do business in Texas in accordance with the Texas Insurance Code. Stop-loss coverage was in effect for individual claims exceeding \$200,000 and for aggregate loss of \$18,532,300.

Following is a reconciliation of changes in the aggregate liabilities for health claims for the current fiscal year:

	FY 2025	FY 2024
Claims payable, October 1	\$ 851,518	\$ 2,014,036
Claims incurred	17,944,506	16,211,388
Claims paid	(16,173,756)	(17,373,906)
Claims payable, September 30	\$ 2,622,268	\$ 851,518

There were no significant changes in coverage, retention, or limits during the fiscal year.

B. Employee Pension Plan

Plan Description

Hays County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The board of trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of nearly 800 nontraditional defined benefit pension plans. TCDRS in aggregate issues an annual comprehensive financial report on a calendar year basis. The annual comprehensive financial report is available upon written request from the board of trustees at Post Office Box 2034, Austin, Texas 78768-2034.

Benefits Provided

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at age 60 and above with 8 or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 (seventy-five) or more. Members are vested after 8 (eight) years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee’s contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the restricting benefits can be expected to be adequately financed by the employer’s commitment to contribute. At retirement, death, or disability the benefit is calculated by

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converting the sum of the employee’s accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Employees Covered by Benefit Terms:

At the December 31, 2024, valuation and measurement date, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries currently Receiving Benefits	599
Inactive Employees entitled to but Not Yet Receiving Benefits	1,320
Active Employees	<u>1,216</u>
Total	3,135

Contributions

The contributions rates for employees in TCDRS are either 4%, 5%, 6%, or 7% of employees gross earnings, as adopted by the employer’s governing body. The contribution rate is determined annually by the actuary, using the Entry Age Normal actuarial cost method. Participating employers are required to contribute at actuarially determined rates to ensure adequate funding for each employer’s plan. Employer contribution rates are determined annually and approved by the TCDRS Board of Trustees. The employee deposit rate and the employer contribution rate may be changed by the governing body of the employer within the options available to the TCDRS Act.

Hays County has elected the annually determined contribution rate plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the County based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. Hays County contributed using the actuarially determined rate of 13.76% from October 2024 through December 2024 and 12.91% from January 2025 to September 2025 of annual covered payroll. The County’s contributions to the TCDRS for the years ending September 30, 2025, 2024, and 2023 were \$11,847,767, \$10,332,148, and \$8,646,147, respectively, and were equal to the required contributions for each year. The Commissioners’ Court, within the options available in the TCDRS Act, may change the employee deposit rate and the County contribution rate. The deposit rate payable by all employee members for the 2025 fiscal year was the rate of 7% of their annual covered payroll.

Net Pension Liability (Asset)

Hays County’s Net Pension Liability (Asset) was measured as of December 31, 2024, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability (Asset) was determined by an actuarial valuation as of that date. The December 31, 2024 actuarial valuation is the most recent valuation.

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Actuarial Valuation Information:

The Total Pension Liability in the December 31, 2024 actuarial valuations was determined using the following actuarial methods and assumptions:

Actuarial Valuation Date	12/31/2024
Actuarial Cost Method	Entry Age (level percentage of pay)
Amortization Method	Working Life
Amortization Period	16.0 years
Asset Valuation Method	5 Year Smoothed Fair Value
Actuarial Assumptions	
Investment Rate of Return	7.50%
Overall Payroll Growth	3.00%
Inflation	2.50%
Cost-of-Living Adjustments	0.00%

The annual salary increase rates assumed for individual members vary by length of service and by entry-age group. The annual rates consist of a general wage inflation component of 3.00% (made up of 2.50% inflation and 0.5% productivity increase assumptions) and a merit, promotion and longevity component that on average approximates 1.7% per year for a career employee. Mortality rates for active members were based on gender-distinct Pub-2010 General Employee Amount-Weighted Mortality Table at 135% for males and 120% for females, projected with 100% of the MP-2021 Ultimate scale after 2010. Mortality rates for retirees, beneficiaries, and non-active members were based on 135% of the Pub-210 General Retirees Amount-Weighted Mortality Tables for males and 120% for females, both projected with 100% of the MP-2021 Ultimate scale after 2010. For disabled annuitants, mortality rates were based on 160% of the Pub-2010 General Disabled Retirees Amount-Weighted Mortality Tables for males and 125% for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

The long-term expected rate of return on pension plan investments is 7.5%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TCDRS Board of Trustees. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TCDRS.

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS's investment consultants and are based on January 2025 information for a 10-year time horizon.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Geometric Real Rate of Return (Expected Minus Inflation)</u>
U. S. Equities	13.00%	5.35%
Private Equity	25.00%	8.15%
Global Equities	4.00%	5.15%
International Equities - Developed	6.00%	4.75%
International Equities - Emerging	0.00%	4.75%
Investment-Grade Bonds	3.00%	2.55%
Strategic Credit	9.00%	3.70%
Direct Lending	16.00%	6.85%
Distressed Debt	4.00%	6.80%
REIT Equities	2.00%	3.95%
Master Limited Partnerships (MLPs)	2.00%	4.95%
Commodities	2.00%	1.00%
Private Real Estate Partnerships	6.00%	5.75%
Hedge Funds	6.00%	3.60%
Cash Equivalents	<u>2.00%</u>	1.10%
TOTAL	100.00%	

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Discount Rate:

The discount rate used to measure the Total Pension Liability was 7.60%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

Changes in the Net Pension Liability (Asset):

	Increase (Decrease)		
	Total Pension	Fiduciary Net	Net Pension
	Liability	Position	Liability /
	(a)	(b)	(a) - (b)
Balance at December 31, 2023	\$ 325,773,260	\$ 306,418,392	\$ 19,354,868
Changes for the year:			
Service cost	10,968,060	-	10,968,060
Interest on total pension liability ⁽¹⁾	25,053,780	-	25,053,780
Effect of plan changes ⁽²⁾	-	-	-
Effect of economic/demographic gains or losses	2,140,490	-	2,140,490
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(999,607)	(999,607)	-
Benefit payments	(13,437,367)	(13,437,367)	-
Administrative expenses	-	(185,171)	185,171
Member contributions	-	5,692,765	(5,692,765)
Net investment income	-	31,285,356	(31,285,356)
Employer contributions	-	11,165,150	(11,165,150)
Other ⁽³⁾	-	223,974	(223,974)
Net changes	23,725,356	33,745,100	(10,019,744)
Balances as of December 31, 2024	\$ 349,498,616	\$ 340,163,492	\$ 9,335,124

(1) Reflects the change in liability due to the time value of money. TCDRS does not charge fees or interest.

(2) No plan changes valued.

(3) Relates to allocation of system-wide items.

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Sensitivity of the Net Pension Liability to Changes in the Discount Rate:

The following presents the net pension liability of Hays County, calculated using the discount rate of 7.60%, as well as what Hays County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.60%) or 1-percentage-point higher (8.60%) than the current rate:

	1% Decrease in Discount Rate (6.60%)	Current Discount Rate (7.60%)	1% Increase in Discount Rate (8.60%)
Total pension liability	\$ 401,050,823	\$ 349,498,616	\$ 306,974,901
Fiduciary net position	340,163,491	340,163,492	340,163,491
Net pension liability / (asset)	\$ 60,887,332	\$ 9,335,124	\$ (33,188,590)

Pension Plan Fiduciary Net Position:

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TCDRS financial report. That report may be obtained on the Internet at www.tcdrs.org.

Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions

For the year ended September 30, 2025, Hays County recognized pension expense of \$5,031,309. At September 30, 2025, Hays County reported deferred outflows of resources related to pensions from the following sources:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Difference between expected and actual economic experience	\$ -	\$ 2,881,439
Changes in actuarial assumptions	-	-
Difference between projected and actual investment earnings	3,015,078	-
Contributions subsequent to the measurement date	-	8,190,033
Total	\$ 3,015,078	\$ 11,071,472

Hays County reported \$8,190,033 as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date. The contributions made after the measurement date of the net pension liability but before the County's fiscal year ending, September 30, 2025 will be recognized as a reduction of the net pension liability in the subsequent fiscal year rather than in the current fiscal year ending September 30, 2025. Other amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31:	
2025	\$ (1,167,368)
2026	5,506,562
2027	(2,891,674)
2028	(1,581,159)
2029	-
Therafter	-
Total	\$ (133,639)

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Each qualified employee is included in the retirement plan in which the County participates. The County participates in the Texas County and District Retirement System (TCDRS). The County does not maintain the accounting records, hold the investments, or administer the retirement plan. The total of the County’s net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions as of September 30, 2025 and the pension expense for the year ended is as follows:

Net pension liability (asset)	\$	9,335,124
Deferred outflows of resources		11,071,472
Deferred inflows of resources		3,015,078
Pension expense		5,031,309

C. Postemployment Health Care Coverage

Plan Description and Benefits Provided

The County established a medical insurance benefit plan for retirees. The County administers this single-employer defined benefit medical plan. Eligible Hays County retirees may remain on the standard medical plan, an in-network medical plan, a dental PPO plan, a dental HMO plan and a vision plan. Subsidized medical coverage is available to the retiree but not the retiree’s spouse. Effective November 1, 2017 retirees with less than 20 years of continuous service with the County will pay the full cost of retiree coverage. Retirees with 20 or more years of continuous service with the County will continue to pay 15% of the cost of retiree coverage until the employer’s monthly cost reaches \$1,000. At that point, the retiree is responsible for the balance of the premium in excess of \$1,000 per month. Retirees with 20 or more years of continuous service with Hays County that are Medicare eligible, have the option of going to the Medicare advantage plan at no cost to the retiree. Pre 11/1/2017, full-time retired employees that have already retired under the rule of 75 with 15-19 continuous years prior to the retirement date pay 25% of the monthly premium. If the full-time pre 11/1/2017 retiree has 20 or more continuous years of service the retiree pays 15% of the monthly premium. Part-time pre 11/1/2017 employees with 15-19 years of service pay 50% of the monthly premium, those with 20 or more years pay 25% of the monthly premium. Hays County subsidizes the remaining premium cost.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Employees Covered by Benefit Terms

At the October 1, 2024 valuation date and September 30, 2025 measurement date the following employees were covered by the benefit terms:

Active members		1,021
Retired members		145
Beneficiaries		-
Covered spouses of retirees		<u>29</u>
Total		1,195

Expenses for postemployment benefits were recognized on a pay-as-you-go basis in the past. Premiums paid by retirees during the fiscal year ended September 30, 2025, were \$561,188.

Total OPEB Liability

The County’s total OPEB liability of \$36,230,829 was measured as of September 30, 2025 and was determined by an actuarial valuation as of October 1, 2024.

Actuarial Valuation Information:

Actuarial assumptions and other inputs - The total OPEB liability in the September 30, 2025 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

HAYS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2025

Actuarial Cost Method	Entry Age Normal
Inflation	2.30%
Salary increases	3.25%
Discount rate	October 1, 2024: 4.90% October 1, 2023: 3.81%
Healthcare Cost Trend Rates	For 2025 short-term rates were 6.5% for pre-65, and 6.3% for post-65 and "Coordination of Benefits" for Post-65 Medicare eligible, decreasing to 3.7% for 2072 and beyond.
Retiree premium increases	Same as Health Cost Trend above.
Mortality	Pre-retirement: PUB-2010 General Retirees Amount-Weighted Table with IRS 2024 Adjusted Mortality Improvement Scale MP-2021 on a generational basis with healthy annuitant rates after benefit commencement. Post-retirement: PUB-2010 General Retirees Amount-Weighted Table with IRS 2024 Adjusted Mortality Improvement Scale MP-2021 on a generational basis with healthy annuitant rates after benefit commencement.
Participation Rates	40% of members with 20 or more years of service at retirement are assumed to elect retiree medical coverage. Those with less than 20 years of service are expected to obtain coverage elsewhere. Active participants electing coverage at retirement will also elect spouse coverage at a 32% rate.

Changes in the Total OPEB Liability

	Increase (Decrease)
	Total OPEB
<u>Changes in Total OPEB Liability</u>	<u>Liability</u>
Balance at September 30, 2024	\$ 37,709,453
Changes for the year	
Service cost	1,291,027
Interest on total OPEB liability	1,458,588
Effect of plan changes	-
Effect of economic/demographic gains or losses	966,608
Effect of assumptions changes or inputs	(3,746,684)
Benefit payments	(1,448,163)
Balance at September 30, 2025	<u>\$ 36,230,829</u>

Changes in assumptions:

Changes of assumption and other inputs reflect the effects of changes in the discount rate for each period in fiscal year 2025; amounts reflect a decrease in the discount rate from the beginning of the year from 3.90% to 5.90%.

Sensitivity of the total OPEB liability to changes in the discount rate and healthcare cost trend rates:

The following presents the total OPEB liability of the County, calculated using the discount rate of 4.90%, as well as what the Hays County's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (3.90%) or 1 percentage point higher (5.90%) than the current rate.

HAYS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2025

	1% Decrease (3.90%)	Current Discount Rate (4.90%)	1% Increase (5.90%)
Total OPEB Liability	\$41,143,641	\$36,230,829	\$32,190,848

The following presents the total OPEB liability of the County, calculated using the current healthcare cost trend rates as well as what the County's total OPEB liability would be if it were calculated using the trend rates that are 1 percentage point lower or 1 percentage point higher than the current trend rates.

	1% Decrease	Current Trend Rate	1% Increase
Total OPEB Liability	\$31,614,419	\$36,230,829	\$41,951,061

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources as Related to OPEB

	October 1, 2024 to September 30, 2025
OPEB Expense	
Service cost	\$ 1,291,027
Interest on total OPEB liability	1,458,588
Effect of plan changes	-
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	1,510,363
Recognition of assumptions changes or inputs	(2,015,836)
OPEB Expense	\$ 2,244,142

As of September 30, 2025, the deferred inflows and outflows of resources are as follows:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Deferred Inflows/Outflows of Resources		
Differences between expected and actual experience	\$ (1,106,066)	\$ 8,904,611
Changes of assumptions	(16,081,766)	746,730
	\$ (17,187,832)	\$ 9,651,341

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to other postemployment benefits will be recognized in OPEB expense as follows:

Year Ended September 30:	
2026	\$ (940,112)
2027	(1,390,342)
2028	(1,255,851)
2029	(1,017,164)
2030	(933,708)
Thereafter	(1,999,314)
Total	(7,536,491)

HAYS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2025

Additional Disclosures

Texas Local Government Code, Chapter 175 requires counties to make available continued health benefits coverage under certain circumstances to retirees and their dependents beyond the end of an individual's employment with the County by permitting covered employees to purchase continued health benefits coverage in retirement. Since Texas law does not require counties to fund all or any portion of such coverage, Hays County is under no legal obligation to supplement, directly, or indirectly, the retiree health coverage, and the decision to rescind these benefits may be made by an action of the Commissioners' Court at any time. The County's authority to establish and amend benefit provisions comes from Texas Local Government Code Section 157.101 and the requirement to provide retiring employees the right to purchase continued health insurance coverage comes from Texas Local Government Code, Chapter 175.

Because the County is given the authority to pay OPEB for its retired employees, it may incur a debt obligation to pay for OPEB so long as the County follows the constitutional requirement that it have sufficient taxing authority at the time such debt is incurred to provide for the payment of the debt and has in fact levied a tax for such purpose concurrently with the incurrence of the debt. Any debt incurred in contravention of this constitutional requirement is considered void and payment will not be due. Hays County has not incurred a legal debt obligation for OPEB and has not levied a tax for the same. The County funds the costs associated with OPEB on a current "pay-as-you-go" basis for a single fiscal year through annual appropriations authorized by the Commissioners Court during the County's annual budget adoption process. GASB Statement No. 75 (GASB 75) *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* required governmental organizations to recognize an actuarially calculated accrued liability for OPEB, even though it may not have a legally enforceable obligation to pay OPEB benefits.

D. Group Term Life Insurance

The County provides a \$25,000 group term life insurance policy to all non-temporary employees working over 30 hours per week. The life insurance coverage reduces at age 65 to 65% and at age 70 to 50% of the original amount. Hays County's group term life insurance premiums paid for the years ended September 30, 2025, 2024, and 2023 were \$66,734, \$54,811, and \$53,733, respectively.

E. Risk Management

The Governmental Accounting Standards Board (GASB) issued Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, which established standard accounting and financial reporting practices for public entity risk pools and governmental entities. In accordance with GASB Statement No. 10, we make the following disclosures regarding the County's risk management program.

1. Types of Risk

The County is exposed to various risks of loss related to torts, theft, damage or destruction of assets, errors and omissions, injuries to employees, and natural disasters. During fiscal year 2025 the County obtained general liability coverage at a cost that is considered to be economically justifiable by joining together with other governmental entities in the State as a member of the Texas Association of Counties Intergovernmental Risk Pool ("TAC"). TAC is a self-funded pool operating as a common risk management and insurance program. The County pays an annual premium to TAC for its above insurance coverage. The agreement for the formation of TAC provides that TAC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of acceptable risk levels; however, each category of coverage has its own level of reinsurance. The County continues to carry commercial insurance for other risks of loss.

The County established a self-funded health insurance plan in 1988, which is recorded as an internal service fund, but this does not constitute a transfer of risk from the County. In accordance with state statute, the County was protected against unanticipated catastrophic individual or aggregate loss by stop-loss coverage carried through United Healthcare, a commercial carrier licensed and eligible to do business in Texas in accordance with the Texas Insurance Code.

HAYS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2025

2. Insurance Coverage

Insurance is purchased from the Texas Association of Counties' County Government Risk Managements Pool and the commercial markets for exposures which are difficult to self-insure, or where analysis suggests the cost/benefit approach.

There were no significant changes in commercial insurance coverage in the past fiscal year and settled claims resulting from these risks have not exceeded coverage in any of the past three fiscal years.

F. Tax Incentives

The County negotiates tax rebate agreements pursuant to Chapter 381 of the Texas Local Government Code in order to provide economic development incentives to companies that desire to relocate or expand within the County. The County negotiates incentive packages that provide job creation, job retention, private capital improvement, and positive impacts on the local economy. All Chapter 381 Agreements executed by the County contain a "Budget Out" clause that conditions the County's participation upon annual appropriation of funds by the Hays County Commissioners Court.

The County also provides current, appropriated funds to municipalities by participating in "Tax Increment Investment Zones." As an alternative to co-creating tax increment financing zones, the County participates in Tax Increment Reinvestment Zones by way of Interlocal Cooperation Agreements with municipalities. All Tax Increment Reinvestment Zone Interlocal Cooperation Agreements executed by the County contain a "Budget Out" clause that conditions the County's participation upon annual appropriation of funds by the Hays County Commissioners Court.

The County has established Transportation Reinvestment Zone One pursuant to Section 222.107 of the Transportation Code for the purpose of promoting transportation projects within the zone which will promote public safety, facilitate the improvement, development, or redevelopment of property, and facilitate the movement of traffic. Pursuant to Section 222.107 of the Transportation Code, the County has established Transportation Reinvestment Zone Number One, County of Hays ("TRZ No. 1") for the purpose of promoting transportation projects within TRZ No. 1. The County has dedicated 50% of the general property taxes related to the tax increment on the property within TRZ No. 1 to the reimbursement of TxDOT for the costs of improvements to, and extension and expansion of FM 110 (the "Project") under the terms of an advance funding agreement (the "AFA"). TRZ No. 1 remains in effect through December 31 of the year in which the County completes the repayment of money owed under the AFA, and any other agreement for the development, redevelopment, or improvement of the Project or projects for which TRZ No. 1 is designated. In Opinion No. KP-0004 dated February 26, 2015, the Attorney General of Texas has questioned the constitutional authority of a county to establish a transportation reinvestment zone and utilize captured tax increments to fund the county created tax reinvestment zone. On November 2, 2021, Proposition 2 for a Texas Constitutional Amendment passed that gives counties the same constitutional authority to engage in tax increment financing that cities currently have, subject to certain limitations that restrict counties to using a maximum of 65% of a tax increment to secure county-issued bonds, and does not allow any county-issued bond proceeds to be used for toll roads. However, those restrictions are limited to county-issued bonds and bond proceeds; they do not restrict the ability to use up to 100% of an increment to support a project or to assign the entire increment to another entity to use in connection with project funding needs.

The individual Tax Incentive programs that exceeded \$5,000 during the reporting period and all Tax Increment Reinvestment Zones are disclosed in the following schedule:

Purpose	Tax Type	Authority	Percentage of Taxes Rebated during the Fiscal Year	Commitment Criteria	Amount of Taxes Rebated during the Fiscal Year	Budget Out Clause Included in Agreement
Economic Development Incentive	Sales Tax	Texas Local Government Code Chapter (TLGC) 381	33%	Construction of public infrastructure for an approximately 126 acre area	\$ 96,941	Yes
Economic Development Incentive	Sales Tax	TLGC Chapter 381	35%	Construction of a hospital and medical office complex	15,684	Yes

HAYS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2025

Purpose	Tax Type	Authority	Percentage of Taxes Rebated during the Fiscal Year	Commitment Criteria	Amount of Taxes Rebated during the Fiscal Year	Budget Out Clause Included in Agreement
Economic Development Incentive	Real Property, Personal Property, and Sales Tax	TLGC Chapter 381	40% Real Property, 85% Personal, 15% to 85% Sales Tax Based on Annual Thresholds	Construction of fulfillment center with warehouse and personal and inventory property in San Marcos, Texas	461,214	Yes
Economic Development Incentive	Sales and Personal Property Tax	TLGC Chapter 381	100% increment Property Taxes and 90% Sales Tax, declining rates to 20% in year 10	Redevelop a shopping center located within the corporate limits of the City of San Marcos, Texas	127,718	Yes
Economic Development Incentive	Real Property Taxes	TLGC Chapter 381	75%	Real Property improvements, employ at least 77 jobs with average wage \$60,000	19,346	Yes
Economic Development Incentive	Property Taxes	TLGC Chapter 381	Year 1 - 75%, Year 2 - 65%, Year 3 - 55%, Year 4 - 45%, Year 5 - 35%	Initial phase 70,000 sq ft facility, Up to 13 new jobs	54,411	Yes
Economic Development Incentive	Sales Tax	TLGC Chapter 381	50%	Develop, construct, open, and maintain a wholesale and retail general merchandise facility containing at least 150,000 sq. ft.	144,632	Yes
Economic Development Incentive	Property Taxes	TLGC Chapter 381	75%	Develop 5 spec buildings totaling 1,392,379 square feet of industrial use and other uses allowed per zoning rules.	176,308	Yes
Tax Increment Investment Zone	Property Taxes	Interlocal Agreement with City of Kyle, TLGC Chpt 311	100% of increment	Investment within the approximately 475 acre Kyle Zone Number One	1,244,447	Yes
Tax Increment Investment Zone	Property Taxes	Interlocal Agreement with City of Kyle, TLGC Chpt 311	50% of increment	Investment within the Kyle Zone Number Two	1,101,568	Yes
Tax Increment Investment Zone	Property Taxes	Interlocal Agreement with City of Kyle, TLGC Chpt 311	36.74% of increment	Investment within the Kyle Zone Number Three	6	Yes
Tax Increment Investment Zone	General Maintenance Property Taxes	Interlocal Agreement with City of San Marcos, TLGC Chpt 311	100% of increment	Investment attributed to the captured appraised value within the approximately 15 acre Reinvestment Zone Number Three	92,771	Yes
Tax Increment Investment Zone	General Maintenance Property Taxes	Interlocal Agreement with City of San Marcos, TLGC Chpt 311	100% of increment	Investment attributed to the captured appraised value within the approximately 15 acre Reinvestment Zone Number Four	705,063	Yes
Tax Increment Investment Zone	General Property Taxes	Interlocal Agreement with City of San Marcos, TLGC Chpt 311	70% of increment	Investment within the approximately 244 acre Reinvestment Zone Number Five	621,036	Yes
Tax Increment Investment Zone	General Property Taxes	Interlocal Agreement with City of Dripping Springs, TLGC Chpt 311	50% of increment	Investment within the Dripping Springs Zone Number One	372,227	Yes
Tax Increment Investment Zone	General Property Taxes	Interlocal Agreement with City of Dripping Springs, TLGC Chpt 311	50% of increment	Investment within the Dripping Springs Zone Number Two	712,109	Yes
Transportation Reinvestment Zone	General Property Taxes	Texas Transportation Code 221.107	50% of increment	Improvements to, extension, and expansion of FM 110 for promoting transportation projects within TRZ No. 1	3,687,497	No
TOTAL					\$ 9,632,978	

HAYS COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2025

G. Contingencies

The County participates in grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies, therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable may be impaired. In the opinion of the County, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying basic financial statements for such contingencies.

H. Implementation of new accounting standard

Effective October 1, 2024, the County adopted GASB Statement No. 101 *Compensated Absences*, which supersedes GASB Statement No. 16, *Accounting for Compensated Absences*. Under GASB Statement No. 101, the liability for compensated absences is recognized in the government-wide financial statements (which use the economic resources measurement focus) and includes the estimated amount of unused leave amounts earned to date by employees that are more likely than not to be used or otherwise paid/settled, and leave that has been used but not paid or settled. Salary-related payments (such as payroll taxes and employer retirement contributions) that are directly and incrementally associated with the leave are also required to be included in the measurement.

I. Restatement

In accordance with GASB Statement No. 100, *Accounting Changes and Error Corrections*, the beginning net position has been restated as of October 1, 2024 for the below item.

Implementation of New Accounting Standards

Compensated absences

During the current fiscal year, the County implemented the provisions of GASB Statement No. 101, which requires governments to recognize certain compensated absence liabilities using updated recognition and measurement guidance. The implementation resulted in a restatement of beginning net position by \$4,576,793 for the governmental activities.

J. Subsequent events

On October 21, 2025 the County issued \$186,820,000 in Combination Tax and Revenue Certificates of Obligation, Series 2025. The proceeds will be used for constructing, designing, improving, extending, expanding, upgrading and developing County roads.

On December 18, 2025, the County issued \$4,495,000 in Hays County, Texas, Special Assessment Revenue Bonds, Series 2025 for the La Cima Public Improvement District Neighborhood Improvement Area #3 Project.

On December 18, 2025, the County issued \$12,251,000 in Special Assessment Revenue Refunding Bonds, Series 2025 for refunding a portion of the 2015 Special Assessment Revenue Bonds from the La Cima Public Improvement Major Improvement Project.

On January 22, 2026, the County issued \$94,615,000 in Combination Tax and Revenue Certificates of Obligation, Series 2026. The proceeds will be used for constructing, equipping, improving, extending, expanding, upgrading and/or developing, including land acquisition, a County administrative building, animal shelter facility, the existing Government Center, a Precinct 4 office building, and a Precinct 5 office building.

On January 22, 2026, the County issued \$38,300,000 in Limited Tax Refunding Bonds, Series 2026 for refunding a portion of the 2015 Limited Tax Refunding Bonds, 2016 Limited Tax Refunding Bonds, 2015 Pass-Through Toll Revenues and Unlimited Tax Bonds, and a portion of the 2016 Pass-Through Toll Revenue and Limited Tax Bonds.



**HAYS COUNTY, TEXAS
ANNUAL COMPREHENSIVE
FINANCIAL REPORT
2025**

**REQUIRED SUPPLEMENTARY
INFORMATION**



Hays County
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes				
Ad valorem	\$ 102,808,536	\$ 102,808,536	\$ 103,032,619	\$ 224,083
Sales and use	32,425,000	32,425,000	35,057,778	2,632,778
Fines	1,568,000	1,568,000	1,760,392	192,392
Charges for services	8,131,860	8,131,860	8,859,869	728,009
Interest on deposits	4,380,000	4,380,000	5,448,964	1,068,964
Interest income on leases	-	-	852	852
Operating grants and contributions	7,450,977	9,176,938	9,931,538	754,600
Other revenue	904,038	1,031,241	1,510,153	478,912
Total Revenues:	<u>157,668,411</u>	<u>159,521,575</u>	<u>165,602,165</u>	<u>6,080,590</u>
Expenditures				
Current				
Administration	29,372,254	26,545,881	23,577,124	2,968,757
Judicial	29,647,822	30,192,129	29,019,041	1,173,088
Law Enforcement and Corrections	82,480,900	83,675,768	82,008,491	1,667,277
Community and Public Services	3,893,549	4,008,310	2,896,489	1,111,821
Health and Human Services	6,764,633	6,967,500	6,270,312	697,188
General Maintenance	3,027,115	3,066,466	2,937,483	128,983
Highways and Streets	90,700	100,649	93,798	6,851
Debt service				
Administrative charges	17,500	18,600	11,950	6,650
Interest	72,313	249,095	249,093	2
Principal retirement	362,926	3,857,496	3,857,496	-
Capital outlay	10,004,134	12,450,613	9,835,658	2,614,955
Total Expenditures	<u>165,733,846</u>	<u>171,132,507</u>	<u>160,756,935</u>	<u>10,375,572</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	(8,065,435)	(11,610,932)	4,845,230	16,456,162
Transfers to other funds				
Total Transfers to other funds	<u>(2,783,227)</u>	<u>(3,017,866)</u>	<u>(3,017,866)</u>	<u>-</u>
Transfers from other funds				
Total Transfers from other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)				
Other financing sources - SBITA	-	2,175,885	2,175,885	-
Other financing sources - leases	-	1,621,751	1,621,751	-
Total Other Financing Sources	<u>-</u>	<u>3,797,636</u>	<u>3,797,636</u>	<u>-</u>
Net Change in Fund Balances	(10,848,662)	(10,831,162)	5,625,000	16,456,162
Fund Balances - Beginning	70,289,624	70,289,624	70,289,624	-
Fund Balances - Ending	<u>\$ 59,440,962</u>	<u>\$ 59,458,462</u>	<u>\$ 75,914,624</u>	<u>\$ 16,456,162</u>

Hays County
Road and Bridge Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes				
Ad valorem	\$ 18,590,840	\$ 18,590,840	\$ 18,710,111	\$ 119,271
Sales and use	3,060,000	3,060,000	2,837,734	(222,266)
Fines	320,000	320,000	326,114	6,114
Charges for services	2,350,000	2,350,000	3,178,836	828,836
Interest on deposits	400,000	400,000	541,813	141,813
Operating grants and contributions	63,000	1,055,509	755,420	(300,089)
Other revenue	75,000	88,031	1,119,396	1,031,365
Asset forfeitures	75,000	75,000	382,931	307,931
Total Revenues	<u>24,933,840</u>	<u>25,939,380</u>	<u>27,852,355</u>	<u>1,912,975</u>
Expenditures				
Current				
Highways and Streets	26,695,131	24,651,222	20,887,821	3,763,401
Debt service				
Administrative charges	-	-	-	-
Interest	-	127	127	-
Principal retirement	-	1,684	1,684	-
Capital outlay	721,559	3,596,100	2,071,077	1,525,023
Total Expenditures	<u>27,416,690</u>	<u>28,249,133</u>	<u>22,960,709</u>	<u>5,288,424</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	(2,482,850)	(2,309,753)	4,891,646	7,201,399
Net Change in Fund Balances	(2,482,850)	(2,309,753)	4,891,646	7,201,399
Fund Balances - Beginning	2,047,166	2,047,166	2,047,166	-
Fund Balances - Ending	<u>\$ (435,684)</u>	<u>\$ (262,587)</u>	<u>\$ 6,938,812</u>	<u>\$ 7,201,399</u>

HAYS COUNTY, TEXAS
SCHEDULE OF CHANGES IN NET PENSION LIABILITY (ASSET) AND RELATED RATIOS
LAST 10 YEARS

	Measurement Year Ended December 31,									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability										
Service cost	\$ 10,968,060	\$ 8,924,030	\$ 8,493,595	\$ 8,480,165	\$ 7,390,870	\$ 6,542,097	\$ 6,371,166	\$ 6,115,873	\$ 6,078,430	\$ 5,564,161
Interest on total pension liability	25,053,780	23,312,602	21,867,434	20,464,434	19,034,731	17,644,913	16,466,781	15,197,816	13,854,113	12,995,846
Effect of plan changes	-	-	-	-	-	-	-	1,194,503	-	(1,365,928)
Effect of assumption changes or inputs	-	-	-	772,032	16,882,719	-	-	134,755	-	1,579,187
Effect of economic/demographic (gains) or losses	2,140,490	2,271,632	561,021	138,693	253,431	1,554,467	293,269	637,386	371,618	(2,228,752)
Benefit payments/refunds of contribution	(14,436,974)	(12,875,727)	(11,817,860)	(11,013,333)	(9,756,095)	(9,120,280)	(8,408,220)	(7,351,137)	(6,370,081)	(5,832,776)
Net change in total pension liability	23,725,356	21,632,537	19,104,190	18,841,991	33,805,656	16,621,197	14,722,996	15,929,196	13,934,080	10,711,738
Total pension liability, beginning	325,773,260	304,140,723	285,036,533	266,194,542	232,388,886	215,767,689	201,044,693	185,115,497	171,181,417	160,469,679
Total pension liability, ending (a)	\$ 349,498,616	\$ 325,773,260	\$ 304,140,723	\$ 285,036,533	\$ 266,194,542	\$ 232,388,886	\$ 215,767,689	\$ 201,044,693	\$ 185,115,497	\$ 171,181,417
Fiduciary Net Position										
Employer contributions	\$ 11,165,150	\$ 10,091,730	\$ 8,768,819	\$ 7,890,388	\$ 7,471,441	\$ 6,669,073	\$ 6,200,297	\$ 5,478,683	\$ 4,885,146	\$ 4,696,402
Member contributions	5,692,765	4,976,991	4,283,915	4,091,279	3,874,136	3,641,437	3,298,035	3,120,638	2,905,752	2,739,566
Investment income net of investment expenses	31,285,356	30,138,696	(17,083,983)	52,089,200	22,021,311	29,906,141	(3,425,933)	23,378,733	10,934,299	(1,692,189)
Benefit payments/refunds of contributions	(14,436,974)	(12,875,727)	(11,817,860)	(11,013,333)	(9,756,095)	(9,120,280)	(8,408,220)	(7,351,137)	(6,370,081)	(5,832,776)
Administrative expenses	(185,171)	(160,001)	(160,592)	(156,694)	(173,153)	(162,415)	(146,278)	(122,731)	(118,856)	(106,421)
Other	223,974	208,373	415,851	92,602	68,155	81,262	51,014	15,571	193,254	(47,783)
Net change in fiduciary net position	33,745,100	32,380,062	(15,593,850)	52,993,442	23,505,795	31,015,218	(2,431,085)	24,519,757	12,429,514	(243,201)
Fiduciary net position, beginning	306,418,392	274,038,330	289,632,180	236,638,738	213,132,943	182,117,725	184,548,810	160,029,053	147,599,539	147,842,740
Fiduciary net position, ending (b)	\$ 340,163,492	\$ 306,418,392	\$ 274,038,330	\$ 289,632,180	\$ 236,638,738	\$ 213,132,943	\$ 182,117,725	\$ 184,548,810	\$ 160,029,053	\$ 147,599,539
Net pension liability / (asset), ending = (a) - (b)	\$ 9,335,124	\$ 19,354,868	\$ 30,102,393	\$ (4,595,647)	\$ 29,555,804	\$ 19,255,943	\$ 33,649,964	\$ 16,495,883	\$ 25,086,444	\$ 23,581,878
Fiduciary net position as a % of total pension liability	97.33%	94.06%	90.10%	101.61%	88.90%	91.71%	84.40%	91.79%	86.45%	86.22%
Pension covered payroll	\$ 81,142,084	\$ 71,099,877	\$ 61,198,783	\$ 58,412,167	\$ 55,303,078	\$ 52,020,531	\$ 47,114,790	\$ 44,580,539	\$ 41,505,082	\$ 39,136,659
Net pension liability as a % of covered payroll	11.50%	27.22%	49.19%	-7.87%	53.44%	37.02%	71.42%	37.00%	60.44%	60.26%

Source: Texas County & District Retirement System

**HAYS COUNTY, TEXAS
TEXAS COUNTY DISTRICT RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER CONTRIBUTIONS
LAST 10 FISCAL YEARS**

Fiscal Year Ending September 30,	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pension Covered Payroll	Actual Contribution as a % of Covered Payroll
2016	4,358,352	4,358,352	-	36,846,079	11.8%
2017	4,857,649	4,857,649	-	39,944,612	12.2%
2018	5,434,063	5,434,063	-	41,983,404	12.9%
2019	5,943,540	5,943,540	-	46,060,800	12.9%
2020	6,701,038	6,701,038	-	50,236,730	13.3%
2021	7,159,289	7,159,289	-	52,992,516	13.5%
2022	7,860,548	7,860,548	-	55,507,715	14.2%
2023	8,646,147	8,646,147	-	62,681,912	13.8%
2024	9,903,288	10,332,148	(428,860)	72,185,686	14.3%
2025	11,847,767	11,847,767	-	82,908,253	14.3%

Note to Schedule:

Valuation Date:

Actuarially determine contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age (level percent of pay)
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	16.0 Years (based on contribution rate calculated in 12/31/2024 valuation)
Asset Valuation Method	5 Year Smoothed Fair Value
Inflation	2.50%
Projected Salary Increase	Varies by age and service. 4.7% average over career including inflation
Investment Rate of Return	7.50%, net of administrative and investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Changes in Assumptions and Methods Reflected in the Schedule *	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. 2019: New inflation, mortality and other assumptions were reflected. 2022: New investment return and inflation assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule *	2015: No changes in plan provisions were reflected. 2016: No changes in plan provisions were reflected. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: Employer contributions reflect that a 2% flat COLA was adopted. 2019: No changes in plan provisions were reflected. 2020: No changes in plan provisions were reflected. 2021: No changes in plan provisions were reflected. 2022: No changes in plan provisions were reflected. 2023: No changes in plan provisions were reflected. 2024: No changes in plan provisions were reflected.

Source: Texas County & District Retirement System

**HAYS COUNTY, TEXAS
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY
AND RELATED RATIOS**

	Year Ended September 30, 2025	Year Ended September 30, 2024	Year Ended September 30, 2023	Year Ended September 30, 2022	Year Ended September 30, 2021	Year Ended September 30, 2020	Year Ended September 30, 2019	Year Ended September 30, 2018
Total OPEB Liability								
Service cost	\$ 1,291,027	\$ 1,372,616	\$ 1,189,126	\$ 1,508,093	\$ 1,334,493	\$ 1,476,597	\$ 897,379	\$ 1,029,827
Interest on total OPEB liability	1,458,588	1,699,044	1,658,107	901,261	828,767	1,061,833	1,228,246	1,142,231
Effect of plan changes	-	-	-	-	-	-	-	-
Effect of economic/demographic gains or (losses)	966,608	4,041,123	(1,668,473)	5,374,104	2,900,255	1,442,497	1,095,564	-
Effect of assumption changes or inputs	(3,746,684)	(8,907,758)	208,286	(4,904,015)	(1,714,688)	(5,181,970)	7,709,614	(3,160,435)
Benefit payments	(1,448,163)	(1,315,568)	(1,236,523)	(1,154,881)	(1,134,195)	(1,014,581)	(933,294)	(819,458)
Net change in total OPEB liability	(1,478,624)	(3,110,543)	150,523	1,724,562	2,214,632	(2,215,624)	9,997,509	(1,807,835)
Total OPEB liability, beginning	37,709,453	40,819,996	40,669,473	38,944,911	36,730,279	38,945,903	28,948,394	30,756,229
Total OPEB liability, ending	\$ 36,230,829	\$ 37,709,453	\$ 40,819,996	\$ 40,669,473	\$ 38,944,911	\$ 36,730,279	\$ 38,945,903	\$ 28,948,394
Covered employee payroll	78,341,940	63,675,567	58,858,908	55,105,951	52,888,550	49,622,891	41,395,983	38,481,267
Total OPEB liability as a % of covered employee payroll	46.25%	59.22%	69.35%	73.80%	73.64%	74.02%	94.08%	75.23%

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Notes to Schedule:

As of September 30 - measurement date

Changes on assumptions - Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period. In fiscal year 2025, amounts reflect an increase in the discount rate from the beginning of the year from 3.81% to 4.90%.

Only eight years of data are presented in accordance with GASB 75, as the information for all periods for the 10-year schedules that are required to be presented as required supplementary information may not be available initially. In these cases, during the transition period, information is presented for as many years as are available. The schedules do not include information that is not measured in accordance with the requirements of GASB 75.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits for the OPEB plan.

HAYS COUNTY, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
September 30, 2025

NOTE 1: Budgetary Information

Budgets for the County are prepared in conformity with generally accepted accounting principles (GAAP). The County legally adopts budgets for the General Fund, Special Revenue Funds (except some Grants and Discretionary Funds), Debt Service Funds, and Capital Project Funds. Budgets for grant funds are established pursuant to grant awards and budgets for Capital Project Funds are established on a project basis with annual budgets adopted using estimated expenditures left to complete projects. All annual appropriations, except Grant Funds and Capital Project Funds, lapse at fiscal year end. At a minimum, the County is required to present the original and the final budgets for revenues and expenditures compared to actual revenues and expenditures for the General Fund and major Special Revenue Funds.



**HAYS COUNTY, TEXAS
ANNUAL COMPREHENSIVE
FINANCIAL REPORT
2025**

**OTHER SUPPLEMENTARY
INFORMATION**



Hays County, Texas
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Taxes				
Ad valorem	102,808,536	\$ 102,808,536	\$ 103,032,619	\$ 224,083
Sales and use	32,425,000	32,425,000	35,057,778	2,632,778
Fines	1,568,000	1,568,000	1,760,392	192,392
Charges for services	8,131,860	8,131,860	8,859,869	728,009
Interest on deposits	4,380,000	4,380,000	5,448,964	1,068,964
Interest income on leases	-	-	852	852
Operating grants and contributions	7,450,977	9,176,938	9,931,538	754,600
Other revenue	904,038	1,031,241	1,510,153	478,912
Total Revenues	<u>157,668,411</u>	<u>159,521,575</u>	<u>165,602,165</u>	<u>6,080,590</u>
Expenditures				
Administration				
<i>County Judge</i>				
Salaries and Benefits	513,688	517,532	517,231	301
Operating Expenses	23,242	20,785	14,681	6,104
Travel	594	594	394	200
Continuing Education	14,000	14,000	1,969	12,031
Non-Capital Equipment	-	-	-	-
Interest	-	188	188	-
Principal Retirement	-	2,269	2,269	-
Capital Outlay	-	-	-	-
<i>Total County Judge</i>	<u>551,524</u>	<u>555,368</u>	<u>536,732</u>	<u>18,636</u>
<i>Commissioner Pct 1</i>				
Salaries and Benefits	279,501	280,106	280,006	100
Operating Expenses	7,666	6,744	4,095	2,649
Travel	300	300	-	300
Continuing Education	6,000	6,000	4,813	1,187
Non-Capital Equipment	3,088	5,065	4,915	150
Capital Outlay	-	-	-	-
<i>Total Commissioner Pct 1</i>	<u>296,555</u>	<u>298,215</u>	<u>293,829</u>	<u>4,386</u>
<i>Commissioner Pct 2</i>				
Salaries and Benefits	225,117	215,816	215,238	578
Operating Expenses	9,082	8,590	3,834	4,756
Travel	1,000	1,900	1,725	175
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Interest	-	34	34	-
Principal Retirement	-	458	458	-
Capital Outlay	-	-	-	-
<i>Total Commissioner Pct 2</i>	<u>235,199</u>	<u>226,798</u>	<u>221,289</u>	<u>5,509</u>
<i>Commissioner Pct 3</i>				
Salaries and Benefits	236,483	233,659	223,650	10,009
Operating Expenses	7,015	7,015	6,004	1,011
Travel	-	-	-	-
Continuing Education	800	800	425	375
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Commissioner Pct 3</i>	<u>244,298</u>	<u>241,474</u>	<u>230,079</u>	<u>11,395</u>
<i>Commissioner Pct 4</i>				
Salaries and Benefits	247,328	248,307	247,635	672
Operating Expenses	9,450	9,450	8,588	862
Travel	-	-	-	-
Continuing Education	2,000	2,000	1,075	925
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Commissioner Pct 4</i>	<u>258,778</u>	<u>259,757</u>	<u>257,298</u>	<u>2,459</u>
<i>Auditor</i>				
Salaries and Benefits	1,997,334	2,199,684	2,196,516	3,168
Operating Expenses	58,512	30,758	23,209	7,549
Travel	-	100	-	100
Continuing Education	10,000	10,000	9,480	520
Non-Capital Equipment	6,957	16,575	16,533	42
Interest	-	573	573	-
Principal Retirement	-	14,299	14,299	-
Capital Outlay	-	-	-	-

Hays County, Texas
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Total Auditor</i>	2,072,803	2,271,989	2,260,610	11,379
<i>Tax Assessor/Collector</i>				
Salaries and Benefits	2,654,512	2,570,474	2,562,699	7,775
Operating Expenses	257,539	297,485	263,658	33,827
Travel	-	-	-	-
Continuing Education	7,000	7,000	6,972	28
Non-Capital Equipment	-	-	-	-
Interest	-	959	959	-
Principal Retirement	-	5,615	5,615	-
Capital Outlay	-	-	-	-
<i>Total Tax Assessor/Collector</i>	2,919,051	2,881,533	2,839,903	41,630
<i>Treasurer</i>				
Salaries and Benefits	909,301	900,763	900,332	431
Operating Expenses	95,854	90,246	28,102	62,144
Travel	-	278	278	-
Continuing Education	5,500	5,413	5,281	132
Non-Capital Equipment	5,876	5,876	5,876	-
Interest	-	158	158	-
Principal Retirement	-	1,916	1,916	-
Capital Outlay	-	-	-	-
<i>Total Treasurer</i>	1,016,531	1,004,650	941,943	62,707
<i>Budget Office</i>				
Salaries and Benefits	806,504	712,003	706,609	5,394
Operating Expenses	154,701	15,017	12,867	2,150
Travel	-	-	-	-
Continuing Education	3,500	3,500	-	3,500
Non-Capital Equipment	-	14,400	7,200	7,200
Interest	-	8,966	8,966	-
Principal Retirement	-	131,718	131,718	-
Capital Outlay	-	-	-	-
<i>Total Budget Office</i>	964,705	885,604	867,360	18,244
<i>Purchasing Office</i>				
Salaries and Benefits	384,565	365,081	278,554	86,527
Operating Expenses	7,951	7,322	6,205	1,117
Travel	-	-	-	-
Continuing Education	3,000	2,000	656	1,344
Non-Capital Equipment	1,179	1,179	1,129	50
Interest	-	428	428	-
Principal Retirement	-	1,201	1,201	-
Capital Outlay	-	-	-	-
<i>Total Purchasing Office</i>	396,695	377,211	288,173	89,038
<i>Countywide</i>				
Salaries and Benefits	6,402,584	2,964,449	1,046,679	1,917,770
Operating Expenses	5,931,714	5,751,392	5,621,360	130,032
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	677,852	677,852	-
Debt administrative charges	17,500	17,500	10,850	6,650
Capital Outlay	6,500,000	4,295,089	2,624,918	1,670,171
<i>Total Countywide</i>	18,851,798	13,706,282	9,981,659	3,724,623
<i>Election Administration</i>				
Salaries and Benefits	920,450	1,033,013	1,031,753	1,260
Operating Expenses	639,768	600,544	352,714	247,830
Travel	-	-	-	-
Continuing Education	5,000	5,000	5,000	-
Non-Capital Equipment	3,088	3,910	3,038	872
Interest	-	354	354	-
Principal Retirement	-	34,003	34,003	-
Capital Outlay	-	-	-	-
<i>Total Election Administration</i>	1,568,306	1,676,824	1,426,862	249,962
<i>Election Administration, Grants, HAVA Technology Grant</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	-	8,497	-	8,497
Travel	-	-	-	-

Hays County, Texas
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Continuing Education	-	-	-	-
Non-Capital Equipment	-	32,303	-	32,303
Interest	-	-	-	-
Principal Retirement	-	-	-	-
Capital Outlay	-	21,600	-	21,600
<i>Total Election Administration, Grants, HAVA</i>				
<i>Technology Grant</i>	-	62,400	-	62,400
<i>Human Resources</i>				
Salaries and Benefits	828,384	855,721	851,966	3,755
Operating Expenses	66,862	71,694	67,412	4,282
Travel	-	-	-	-
Continuing Education	8,500	9,226	8,839	387
Non-Capital Equipment	4,716	8,397	7,897	500
Interest	-	188	188	-
Principal Retirement	-	2,269	2,269	-
Capital Outlay	-	-	-	-
<i>Total Human Resources</i>	908,462	947,495	938,571	8,924
<i>Information Technology</i>				
Salaries and Benefits	2,652,534	2,667,830	2,664,272	3,558
Operating Expenses	2,013,215	1,985,137	1,906,717	78,420
Travel	-	-	-	-
Continuing Education	18,000	18,000	13,818	4,182
Non-Capital Equipment	5,259	16,181	16,181	-
Interest	-	2,405	2,405	-
Principal Retirement	-	20,855	20,855	-
Capital Outlay	486,697	470,385	437,772	32,613
<i>Total Information Technology</i>	5,175,705	5,180,793	5,062,020	118,773
<i>Election Contract Fee</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	374,169	328,599	100,024	228,575
Travel	-	-	-	-
Continuing Education	3,000	8,933	4,139	4,794
Non-Capital Equipment	-	13,548	13,548	-
Capital Outlay	-	26,089	25,740	349
<i>Total Election Contract Fee</i>	377,169	377,169	143,451	233,718
<i>Co Wide Operations</i>				
Salaries and Benefits	476,810	486,253	481,290	4,963
Operating Expenses	60,962	49,833	36,575	13,258
Travel	100	100	31	69
Continuing Education	1,000	1,000	968	32
Non-Capital Equipment	-	4,851	4,851	-
Interest	-	1,663	1,663	-
Principal Retirement	-	22,336	22,336	-
Capital Outlay	-	-	-	-
<i>Total Co Wide Operations</i>	538,872	566,036	547,714	18,322
<i>County Administrator Office</i>				
Salaries and Benefits	-	97,132	81,943	15,189
Operating Expenses	-	5,282	4,350	932
Travel	-	-	-	-
Continuing Education	-	1,000	-	1,000
Non-Capital Equipment	-	6,387	5,473	914
Interest	-	-	-	-
Principal Retirement	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total County Administrator Office</i>	-	109,801	91,766	18,035
<i>Other, Administration</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	-	-	-	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Interest	-	-	-	-
Principal Retirement	-	-	-	-
Capital Outlay	-	34,076	34,076	-
<i>Total Co Wide Operations</i>	-	34,076	34,076	-

Hays County, Texas
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<i>Total Administration</i>				
<i>Current</i>	29,372,254	26,545,881	23,577,124	2,968,757
<i>Debt administrative charges</i>	17,500	17,500	10,850	6,650
<i>Interest</i>	-	15,916	15,916	-
<i>Principal Retirement</i>	-	236,939	236,939	-
<i>Capital Outlay</i>	6,986,697	4,847,239	3,122,506	1,724,733
<i>Total Administration</i>	36,376,451	31,663,475	26,963,335	4,700,140
Judicial				
<i>District Attorney</i>				
Salaries and Benefits	10,205,818	9,799,976	9,757,893	42,083
Operating Expenses	344,712	302,847	235,331	67,516
Travel	100	1,269	1,221	48
Continuing Education	42,000	42,000	34,945	7,055
Non-Capital Equipment	53,017	54,486	52,511	1,975
Interest	-	2,771	2,771	-
Principal Retirement	-	44,545	44,545	-
Capital Outlay	-	9,656	-	9,656
<i>Total District Attorney</i>	10,645,647	10,257,550	10,129,217	128,333
<i>District Attorney, Civil Division</i>				
Salaries and Benefits	597,136	674,542	673,924	618
Operating Expenses	202,591	335,902	333,305	2,597
Travel	-	-	-	-
Continuing Education	3,500	4,500	3,123	1,377
Non-Capital Equipment	1,179	1,179	1,129	50
Interest	-	565	565	-
Principal Retirement	-	1,507	1,507	-
Capital Outlay	-	-	-	-
<i>Total District Attorney, Civil Division</i>	804,406	1,018,195	1,013,553	4,642
<i>DA, Grants, DA Rural LE Grant</i>				
Salaries and Benefits	285,463	285,463	278,888	6,575
Operating Expenses	-	-	-	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total DA, Grants, OOG VAC for Family Justice</i>	285,463	285,463	278,888	6,575
<i>DA, Grants, DA Environmental Grant</i>				
Salaries and Benefits	-	69,632	67,795	1,837
Operating Expenses	-	7,702	3,225	4,477
Travel	-	-	-	-
Continuing Education	-	1,484	990	494
Non-Capital Equipment	-	5,558	944	4,614
Capital Outlay	-	54,174	47,920	6,254
<i>Total DA, Grants, DA Environmental Grant</i>	-	138,550	120,874	17,676
<i>District Court</i>				
Salaries and Benefits	1,481,024	1,470,248	1,459,588	10,660
Operating Expenses	3,349,844	3,573,547	3,331,444	242,103
Travel	-	-	-	-
Continuing Education	5,000	5,000	2,349	2,651
Non-Capital Equipment	21,689	20,591	18,915	1,676
Interest	-	898	898	-
Principal Retirement	-	12,960	12,960	-
Capital Outlay	259,600	263,799	257,763	6,036
<i>Total District Court</i>	5,117,157	5,347,043	5,083,917	263,126
<i>District Court Reporters</i>				
Salaries and Benefits	765,422	788,237	750,942	37,295
Operating Expenses	-	-	-	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total District Court Reporters</i>	765,422	788,237	750,942	37,295
<i>District Court, Magistration</i>				
Salaries and Benefits	740,550	735,553	735,446	107
Operating Expenses	3,904	4,875	4,369	506

Hays County, Texas
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Travel	-	-	-	-
Continuing Education	1,000	29	-	29
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total District Court, Magistration</i>	<u>745,454</u>	<u>740,457</u>	<u>739,815</u>	<u>642</u>
<i>District Court, Judicial Services</i>				
Salaries and Benefits	1,330,915	1,351,141	1,343,584	7,557
Operating Expenses	157,803	142,289	111,394	30,895
Travel	-	-	-	-
Continuing Education	5,913	5,913	5,267	646
Non-Capital Equipment	2,648	4,557	1,909	2,648
Interest	-	1,899	1,899	-
Principal Retirement	-	14,869	14,869	-
Capital Outlay	-	-	-	-
<i>Total District Court, Judicial Services</i>	<u>1,497,279</u>	<u>1,520,668</u>	<u>1,478,922</u>	<u>41,746</u>
<i>District Clerk</i>				
Salaries and Benefits	1,522,357	1,583,330	1,582,833	497
Operating Expenses	58,195	68,260	67,908	352
Travel	-	-	-	-
Continuing Education	5,000	5,254	5,254	-
Non-Capital Equipment	10,611	14,801	14,412	389
Interest	-	181	181	-
Principal Retirement	-	2,191	2,191	-
Capital Outlay	-	-	-	-
<i>Total District Clerk</i>	<u>1,596,163</u>	<u>1,674,017</u>	<u>1,672,779</u>	<u>1,238</u>
<i>County Courts at Law</i>				
Salaries and Benefits	1,776,670	1,811,822	1,805,160	6,662
Operating Expenses	1,617,862	1,648,191	1,501,081	147,110
Travel	-	-	-	-
Continuing Education	8,500	8,500	5,024	3,476
Non-Capital Equipment	1,469	4,625	3,714	911
Interest	-	137	137	-
Principal Retirement	-	1,821	1,821	-
Capital Outlay	-	-	-	-
<i>Total County Courts at Law</i>	<u>3,404,501</u>	<u>3,475,096</u>	<u>3,316,937</u>	<u>158,159</u>
<i>County Courts at Law, Mental Health Court</i>				
Salaries and Benefits	172,707	168,038	164,652	3,386
Operating Expenses	208,496	213,979	175,193	38,786
Travel	-	-	-	-
Continuing Education	3,000	3,000	480	2,520
Non-Capital Equipment	-	-	-	-
Interest	-	-	-	-
Principal Retirement	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total County Courts at Law, Mental Health court</i>	<u>384,203</u>	<u>385,017</u>	<u>340,325</u>	<u>44,692</u>
<i>CCL 2, Grants, Veteran's Commission Treatment</i>				
Salaries and Benefits	158,799	142,165	126,193	15,972
Operating Expenses	187,701	204,715	204,596	119
Travel	-	-	-	-
Continuing Education	3,500	3,120	-	3,120
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total CCL 2, Grants, Veteran's Commission Treatment</i>	<u>350,000</u>	<u>350,000</u>	<u>330,789</u>	<u>19,211</u>
<i>CCL 2, Grants, SAMHSA Assisted Outpatient</i>				
Salaries and Benefits	-	97,161	74,965	22,196
Operating Expenses	-	345,046	69,025	276,021
Travel	-	-	-	-
Continuing Education	-	7,446	4,641	2,805
Non-Capital Equipment	-	3,000	1,469	1,531
Capital Outlay	-	-	-	-
<i>Total CCL 2, Grants, SAMHSA Assisted Outpatient</i>	<u>-</u>	<u>452,653</u>	<u>150,100</u>	<u>302,553</u>
<i>County Clerk</i>				
Salaries and Benefits	1,373,272	1,300,529	1,245,936	54,593
Operating Expenses	55,009	60,806	56,468	4,338

Hays County, Texas
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Travel	-	22	21	1
Continuing Education	12,000	11,859	11,687	172
Non-Capital Equipment	5,379	5,520	5,470	50
Capital Outlay	3,500	3,500	-	3,500
<i>Total County Clerk</i>	1,449,160	1,382,236	1,319,582	62,654
<i>Justice of the Peace Pct 1-1</i>				
Salaries and Benefits	437,919	439,961	439,512	449
Operating Expenses	14,960	18,147	16,447	1,700
Travel	-	-	-	-
Continuing Education	1,500	1,500	445	1,055
Non-Capital Equipment	-	-	-	-
Interest	-	78	78	-
Principal Retirement	-	1,035	1,035	-
Capital Outlay	-	-	-	-
<i>Total Justice of the Peace Pct 1-1</i>	454,379	460,721	457,517	3,204
<i>Justice of the Peace Pct 1-2</i>				
Salaries and Benefits	425,250	412,098	411,551	547
Operating Expenses	13,480	11,840	10,892	948
Travel	-	-	-	-
Continuing Education	800	800	720	80
Non-Capital Equipment	-	-	-	-
Interest	-	125	125	-
Principal Retirement	-	1,515	1,515	-
Capital Outlay	-	-	-	-
<i>Total Justice of the Peace Pct 1-2</i>	439,530	426,378	424,803	1,575
<i>Justice of the Peace Pct 2-1</i>				
Salaries and Benefits	415,376	412,179	409,264	2,915
Operating Expenses	13,125	11,405	6,823	4,582
Travel	-	-	-	-
Continuing Education	2,500	2,500	909	1,591
Non-Capital Equipment	-	735	735	-
Interest	-	67	67	-
Principal Retirement	-	918	918	-
Capital Outlay	-	-	-	-
<i>Total Justice of the Peace Pct 2-1</i>	431,001	427,804	418,716	9,088
<i>Justice of the Peace Pct 2-2</i>				
Salaries and Benefits	262,754	253,828	246,939	6,889
Operating Expenses	10,660	13,160	8,581	4,579
Travel	-	-	-	-
Continuing Education	2,000	2,000	1,233	767
Non-Capital Equipment	-	-	-	-
Interest	-	-	-	-
Principal Retirement	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Justice of the Peace Pct 2-2</i>	275,414	268,988	256,753	12,235
<i>Justice of the Peace Pct 3</i>				
Salaries and Benefits	320,918	313,537	276,840	36,697
Operating Expenses	17,617	16,644	12,379	4,265
Travel	200	200	-	200
Continuing Education	1,200	1,200	711	489
Non-Capital Equipment	-	-	-	-
Interest	-	68	68	-
Principal Retirement	-	905	905	-
Capital Outlay	-	-	-	-
<i>Total Justice of the Peace Pct 3</i>	339,935	332,554	290,903	41,651
<i>Justice of the Peace Pct 4</i>				
Salaries and Benefits	351,146	344,131	343,541	590
Operating Expenses	14,120	13,147	10,081	3,066
Travel	100	100	-	100
Continuing Education	1,000	1,000	195	805
Non-Capital Equipment	-	-	-	-
Interest	-	68	68	-
Principal Retirement	-	905	905	-
Capital Outlay	-	-	-	-
<i>Total Justice of the Peace Pct 4</i>	366,366	359,351	354,790	4,561

Hays County, Texas
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<i>Justice of the Peace Pct 5</i>				
Salaries and Benefits	460,931	420,547	384,838	35,709
Operating Expenses	18,620	16,696	15,667	1,029
Travel	-	-	-	-
Continuing Education	2,500	2,500	1,564	936
Non-Capital Equipment	-	-	-	-
Interest	-	125	125	-
Principal Retirement	-	1,515	1,515	-
Capital Outlay	-	-	-	-
<i>Total Justice of the Peace Pct 5</i>	482,051	441,383	403,709	37,674
<i>Misc, Grants, Indigent Defense Expansion Prgm</i>				
Salaries and Benefits	77,391	82,565	82,561	4
Operating Expenses	-	-	-	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Misc, Grants, Indigent Defense Expansion Prgm</i>	77,391	82,565	82,561	4
<i>Other, Judicial</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	-	-	-	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	671,325	671,325	-
<i>Other, Judicial</i>	-	671,325	671,325	-
<i>Total Judicial</i>				
<i>Current</i>	29,647,822	30,192,129	29,019,041	1,173,088
<i>Interest</i>	-	6,982	6,982	-
<i>Principal Retirement</i>	-	84,686	84,686	-
<i>Capital Outlay</i>	263,100	1,002,454	977,008	25,446
<i>Total Judicial</i>	29,910,922	31,286,251	30,087,717	1,198,534
Law Enforcement and Corrections				
<i>Sheriff</i>				
Salaries and Benefits	27,562,155	27,090,391	27,077,518	12,873
Operating Expenses	5,331,910	2,848,495	2,785,212	63,283
Travel	1,000	1,499	1,499	-
Continuing Education	115,000	114,600	113,452	1,148
Non-Capital Equipment	204,395	228,950	227,236	1,714
Interest	-	94,687	94,687	-
Principal Retirement	-	2,099,156	2,099,156	-
Capital Outlay	434,166	603,909	276,158	327,751
<i>Total Sheriff</i>	33,648,626	33,081,687	32,674,918	406,769
<i>Sheriff, Jail</i>				
Salaries and Benefits	17,826,664	19,553,679	19,551,282	2,397
Operating Expenses	13,477,432	13,491,521	13,453,761	37,760
Travel	-	5	5	-
Continuing Education	25,000	25,000	23,319	1,681
Non-Capital Equipment	135,618	119,338	117,835	1,503
Interest	-	1,592	1,592	-
Principal Retirement	-	21,159	21,159	-
Capital Outlay	694,733	717,875	696,930	20,945
<i>Total Sheriff, Jail</i>	32,159,447	33,930,169	33,865,883	64,286
<i>Sheriff, Animal Control</i>				
Salaries and Benefits	453,494	415,478	353,180	62,298
Operating Expenses	570,400	800,500	800,496	4
Travel	-	-	-	-
Continuing Education	1,500	1,500	772	728
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Sheriff, Animal Control</i>	1,025,394	1,217,478	1,154,448	63,030
<i>County-wide Emerg Communications</i>				
Salaries and Benefits	-	1,728,336	1,632,380	95,956
Operating Expenses	-	4,552	3,066	1,486

Hays County, Texas
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Travel	-	-	-	-
Continuing Education	-	2,246	1,651	595
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total County-wide Emerg Communications</i>	-	1,735,134	1,637,097	98,037
<i>Sheriff, Grants, DOJ Bulletproof Vest</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	47,120	47,120	32,755	14,365
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Sheriff, Grants, DOJ Bulletproof Vest</i>	47,120	47,120	32,755	14,365
<i>Sheriff, Grants, OAG Vine</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	29,404	31,194	31,194	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Sheriff, Grants, OAG Vine</i>	29,404	31,194	31,194	-
<i>Sheriff, Grants, Organized Crime Drug Enf</i>				
Salaries and Benefits	-	10,000	-	10,000
Operating Expenses	-	-	-	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Sheriff, Grants, Organized Crime Drug Enf</i>	-	10,000	-	10,000
<i>Sheriff, Grants, DOJ Mental Health</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	-	7,086	7,086	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Sheriff, Grants, DOJ Mental Health</i>	-	7,086	7,086	-
<i>Sheriff, Grants, DOJ Patrick Leahy BVP</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	-	-	-	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	12,000	12,000	979	11,021
Capital Outlay	-	-	-	-
<i>Total Sheriff, Grants, DOJ Patrick Leahy BVP</i>	12,000	12,000	979	11,021
<i>Sheriff, Grants, DOJ Bullet Proof Vest - COSM</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	-	25,500	-	25,500
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	12,579	-	12,579
Capital Outlay	-	-	-	-
<i>Total Sheriff, Grants, DOJ Bullet Proof Vest - COSM</i>	-	38,079	-	38,079
<i>Sheriff, Grants, OOG First Responder Mental Hlth</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	-	12,544	3,088	9,456
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Sheriff, Grants, OOG First Responder Mental Hlth</i>	-	12,544	3,088	9,456
<i>Sheriff, Grants, OOG Body Worn Camera</i>				
Salaries and Benefits	-	-	-	-

Hays County, Texas
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Operating Expenses	-	272,076	256,497	15,579
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Sheriff, Grants, OOG Body Worn Camera</i>	-	272,076	256,497	15,579
<i>Sheriff, Grants, OOG First Responder Support MH</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	10,000	10,000	-	10,000
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Sheriff, Grants, OOG First Responder Support MH</i>	10,000	10,000	-	10,000
<i>Sheriff, Grants, ICE HIS SAC Task Force</i>				
Salaries and Benefits	15,000	15,000	-	15,000
Operating Expenses	-	-	-	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Sheriff, Grants, ICE HIS SAC Task Force</i>	15,000	15,000	-	15,000
<i>Sheriff, Grants, Sheriff Rural LE Grant</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	-	129,850	128,776	1,074
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	186,194	143,893	42,301
Capital Outlay	168,154	352,110	318,763	33,347
<i>Total Sheriff, Grants, Sheriff Rural LE Grant</i>	168,154	668,154	591,432	76,722
<i>Sheriff, Grants, Other Grants and Contributions</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	-	538	228	310
Travel	-	62	62	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Sheriff, Grants, Other Grants</i>	-	600	290	310
<i>Constable Pct 1</i>				
Salaries and Benefits	1,599,739	1,763,941	1,763,781	160
Operating Expenses	347,154	176,199	96,168	80,031
Travel	-	-	-	-
Continuing Education	10,000	10,000	9,538	462
Non-Capital Equipment	33,608	62,697	44,344	18,353
Interest	-	11,041	11,041	-
Principal Retirement	-	225,479	225,479	-
Capital Outlay	64,855	151,641	56,984	94,657
<i>Total Constable Pct 1</i>	2,055,356	2,400,998	2,207,335	193,663
<i>Constable Pct 2</i>				
Salaries and Benefits	932,751	1,087,098	1,086,924	174
Operating Expenses	193,986	82,620	68,039	14,581
Travel	-	-	-	-
Continuing Education	5,000	2,932	2,931	1
Non-Capital Equipment	26,283	20,465	20,464	1
Interest	-	8,092	8,092	-
Principal Retirement	-	126,550	126,550	-
Capital Outlay	24,000	93,345	19,992	73,353
<i>Total Constable Pct 2</i>	1,182,020	1,421,102	1,332,992	88,110
<i>Constable Pct 3</i>				
Salaries and Benefits	1,127,431	1,234,114	1,234,025	89
Operating Expenses	234,279	76,950	57,220	19,730
Travel	-	-	-	-
Continuing Education	3,000	4,100	3,254	846
Non-Capital Equipment	9,054	13,655	13,396	259

Hays County, Texas
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Interest	-	6,966	6,966	-
Principal Retirement	-	148,091	148,091	-
Capital Outlay	71,669	92,565	70,529	22,036
<i>Total Constable Pct 3</i>	1,445,433	1,576,441	1,533,481	42,960
<i>Constable Pct 4</i>				
Salaries and Benefits	1,070,168	1,070,978	1,070,462	516
Operating Expenses	218,047	103,184	77,413	25,771
Travel	200	200	-	200
Continuing Education	3,000	3,000	616	2,384
Non-Capital Equipment	22,420	22,420	8,921	13,499
Interest	-	5,632	5,632	-
Principal Retirement	-	131,295	131,295	-
Capital Outlay	149,532	172,124	118,995	53,129
<i>Total Constable Pct 4</i>	1,463,367	1,508,833	1,413,334	95,499
<i>Constable Pct 5</i>				
Salaries and Benefits	1,009,594	1,091,338	1,091,216	122
Operating Expenses	186,566	64,732	46,455	18,277
Travel	-	-	-	-
Continuing Education	4,000	3,251	3,231	20
Non-Capital Equipment	9,949	9,949	7,425	2,524
Interest	-	8,538	8,538	-
Principal Retirement	-	113,496	113,496	-
Capital Outlay	56,775	79,367	54,674	24,693
<i>Total Constable Pct 5</i>	1,266,884	1,370,671	1,325,035	45,636
<i>Dept of Public Safety</i>				
Salaries and Benefits	72,497	75,056	74,924	132
Operating Expenses	3,800	3,800	3,736	64
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Interest	-	-	-	-
Principal Retirement	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Dept of Public Safety</i>	76,297	78,856	78,660	196
<i>Dept of Public Safety - L&W</i>				
Salaries and Benefits	67,675	73,161	73,157	4
Operating Expenses	12,708	11,090	6,281	4,809
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	1,469	1,469	1,469	-
Interest	-	154	154	-
Principal Retirement	-	1,464	1,464	-
Capital Outlay	-	-	-	-
<i>Total Dept of Public Safety - L&W</i>	81,852	87,338	82,525	4,813
<i>Dept of Public Safety - CVE</i>				
Salaries and Benefits	62,725	63,374	63,350	24
Operating Expenses	5,517	5,517	1,177	4,340
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	1,469	1,469	1,469	-
Interest	-	-	-	-
Principal Retirement	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Dept of Public Safety - CVE</i>	69,711	70,360	65,996	4,364
<i>Juvenile Probation</i>				
Salaries and Benefits	1,655,589	1,356,788	1,259,760	97,028
Operating Expenses	343,666	391,487	369,633	21,854
Travel	1,000	1,000	468	532
Continuing Education	14,000	14,000	13,787	213
Non-Capital Equipment	8,543	8,543	8,243	300
Interest	-	920	920	-
Principal Retirement	-	17,987	17,987	-
Capital Outlay	-	-	-	-
<i>Total Juvenile Probation</i>	2,022,798	1,790,725	1,670,798	119,927

Juvenile Probation, Grants, TJJJ-M Special Needs

Hays County, Texas
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Salaries and Benefits	48,960	49,644	49,607	37
Operating Expenses	-	-	-	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Juv Probation, Grants, TJJD-M Spcl Needs</i>	48,960	49,644	49,607	37
<i>Juvenile Probation, Grants, TJJD-A State Aid</i>				
Salaries and Benefits	323,819	478,987	477,003	1,984
Operating Expenses	745,181	590,013	547,135	42,878
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Juvenile Probation, Grants, TJJD-A State Aid</i>	1,069,000	1,069,000	1,024,138	44,862
<i>Juvenile Probation, Grants, TJJD Supplement Emergent Funds</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	-	28	27	1
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	4,321	4,321	-
Capital Outlay	-	-	-	-
<i>Total Juvenile Probation, Grants, TJJD Supplement</i>	-	4,349	4,348	1
<i>Juvenile Probation, Grants, TJJD-R Regional Diversion</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	72,000	64,363	63,109	1,254
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	7,637	7,546	91
Capital Outlay	-	-	-	-
<i>Total Juvenile Probation, Grants, TJJD-R Regional Diversion</i>	72,000	72,000	70,655	1,345
<i>Juvenile Probation, Grants, Salary Adjustment</i>				
Salaries and Benefits	179,395	368,200	368,198	2
Operating Expenses	-	-	-	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Juvenile Probation, Grants, Salary Adjustment</i>	179,395	368,200	368,198	2
<i>Juvenile Probation, Grants, TJJD-RISK Risk & Needs Assessmnt</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	5,563	5,563	-	5,563
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Juvenile Probation, Grants, TJJD-RISK Risk & Needs Assessmnt</i>	5,563	5,563	-	5,563
<i>Juvenile Probation, Grants, Contract Detention Reimbursement</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	130,000	130,000	-	130,000
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Juvenile Probation, Grants, Contract Detention Reimbursement</i>	130,000	130,000	-	130,000
<i>Juvenile Probation, Grants, TJJD-E Title IV-E</i>				
Salaries and Benefits	-	-	-	-

Hays County, Texas
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Operating Expenses	40,000	40,000	-	40,000
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Juvenile Probation, Grants, TJJD-E Title IV-E</i>	<u>40,000</u>	<u>40,000</u>	<u>-</u>	<u>40,000</u>
<i>Juvenile Detention Center</i>				
Salaries and Benefits	4,865,147	4,855,904	4,207,357	648,547
Operating Expenses	731,200	715,903	707,857	8,046
Travel	500	500	33	467
Continuing Education	8,500	8,257	6,015	2,242
Non-Capital Equipment	82,656	78,528	76,743	1,785
Interest	-	652	652	-
Principal Retirement	-	18,275	18,275	-
Capital Outlay	64,271	74,255	70,310	3,945
<i>Total Juvenile Detention Center</i>	<u>5,752,274</u>	<u>5,752,274</u>	<u>5,087,242</u>	<u>665,032</u>
<i>Juvenile Detention Ctr, Grants, Ntl School Lunch</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	133,000	133,000	126,537	6,463
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Juvenile Detention Ctr, Grants, NSLP</i>	<u>133,000</u>	<u>133,000</u>	<u>126,537</u>	<u>6,463</u>
<i>Civil Service</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	-	35,418	35,416	2
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Civil Service</i>	<u>-</u>	<u>35,418</u>	<u>35,416</u>	<u>2</u>
<i>TABC</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	-	1,092	1,088	4
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total TABC</i>	<u>-</u>	<u>1,092</u>	<u>1,088</u>	<u>4</u>
<i>Other, Law Enforcement and Corrections</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	-	-	-	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	2,711,328	2,711,328	-
<i>Total Law Enforcement and Corrections</i>	<u>-</u>	<u>2,711,328</u>	<u>2,711,328</u>	<u>-</u>
<i>Total Law Enforcement and Corrections</i>				
<i>Current</i>	82,480,900	83,675,768	82,008,491	1,667,277
<i>Interest</i>	-	138,274	138,274	-
<i>Principal Retirement</i>	-	2,902,952	2,902,952	-
<i>Capital Outlay</i>	1,728,155	5,048,519	4,394,663	653,856
<i>Total Law Enforcement and Corrections</i>	<u>84,209,055</u>	<u>91,765,513</u>	<u>89,444,380</u>	<u>2,321,133</u>
Community and Public Services				
<i>Extension Services</i>				
Salaries and Benefits	184,569	166,019	141,043	24,976
Operating Expenses	14,512	13,277	11,756	1,521
Travel	12,500	11,916	5,219	6,697
Continuing Education	7,000	7,584	7,366	218
Non-Capital Equipment	2,938	2,938	2,938	-
Interest	-	86	86	-
Principal Retirement	-	1,149	1,149	-
Capital Outlay	-	-	-	-
<i>Total Extension Services</i>	<u>221,519</u>	<u>202,969</u>	<u>169,557</u>	<u>33,412</u>

Hays County, Texas
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<i>Historical Commission</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	164,914	164,914	5,683	159,231
Travel	-	-	-	-
Continuing Education	5,000	5,000	4,250	750
Non-Capital Equipment	1,469	1,469	1,469	-
Capital Outlay	-	-	-	-
<i>Total Historical Commission</i>	171,383	171,383	11,402	159,981
<i>Historical Jail Restoration</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	735,000	735,000	-	735,000
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Historical Jail Restoration</i>	735,000	735,000	-	735,000
<i>Parks Administration</i>				
Salaries and Benefits	1,006,495	968,733	833,622	135,111
Operating Expenses	247,984	237,303	204,392	32,911
Travel	-	75	18	57
Continuing Education	3,500	3,500	2,950	550
Non-Capital Equipment	27,258	31,147	24,101	7,046
Interest	-	1,380	1,380	-
Principal Retirement	-	26,753	26,753	-
Capital Outlay	38,000	37,002	26,175	10,827
<i>Total Parks Administration</i>	1,323,237	1,305,893	1,119,391	186,502
<i>Veteran's Administration</i>				
Salaries and Benefits	366,145	338,291	335,178	3,113
Operating Expenses	12,604	11,598	9,961	1,637
Travel	500	5,500	3,162	2,338
Continuing Education	4,500	800	800	-
Non-Capital Equipment	4,407	4,407	4,407	-
Interest	-	70	70	-
Principal Retirement	-	936	936	-
Capital Outlay	-	-	-	-
<i>Total Veteran's Administration</i>	388,156	361,602	354,514	7,088
<i>Veteran's, Grants, TVC Assistance to Veterans</i>				
Salaries and Benefits	42,239	57,919	57,854	65
Operating Expenses	157,765	210,795	210,795	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Veteran's, Grants, TVC Asst to Veterans</i>	200,004	268,714	268,649	65
<i>Community Service Agencies</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	-	-	-	-
Discretionary Funding	-	-	-	-
Buda Public Library	35,000	35,000	35,000	-
Dripping Springs Public Library	35,000	35,000	35,000	-
Kyle Community Library	35,000	35,000	35,000	-
San Marcos Public Library	85,000	85,000	85,000	-
Wimberley Village Library	35,000	35,000	35,000	-
Hays County Crimestoppers	5,000	5,000	5,000	-
Indigenous & Tejano Comm Council	10,000	10,000	10,000	-
Community Action	19,000	19,000	19,000	-
Wimberley Sr. Citizens	10,000	10,000	10,000	-
San Marcos Sr. Citizens	10,000	10,000	10,000	-
Kyle Area Sr. Zone	12,000	12,000	12,000	-
Hill Country Sr. Citizens	22,500	22,500	22,500	-
Onion Creek Sr. Citizens	12,000	12,000	12,000	-
Combined Community Action	13,000	13,000	13,000	-
The Friends Foundation	4,000	4,000	4,000	-
Hays Co Area Food Bank	55,000	55,000	55,000	-
Hays Co SWCD #351	4,500	4,500	4,500	-
Hays-Caldwell Alcohol & Drug Abuse	37,500	37,500	37,500	-

Hays County, Texas
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Hays-Caldwell Women's Center	80,000	80,000	80,000	-
Scheib Opportunity Center	42,500	42,500	42,500	-
Southside Community Center	25,000	25,000	25,000	-
San Marcos Youth Service Bureau	13,500	13,500	13,500	-
Greater San Marcos Youth Shelter	70,000	70,000	70,000	-
CASA of Central Texas	40,000	40,000	40,000	-
Big Brothers & Big Sisters	5,250	5,250	5,250	-
Hays Co Child Protection	60,000	197,875	197,275	600
Pet Prevent a Liter	35,000	35,000	35,000	-
Nosotros La Gente	5,000	5,000	5,000	-
Indigenous Cultures	1,500	1,500	1,500	-
CARTS Hays Co Transit	20,000	20,000	20,000	-
Capital Idea	55,000	55,000	55,000	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Community Service Agencies</i>	892,250	1,030,125	1,029,525	600
<i>Other, Community and Public Service</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	-	-	-	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	88,599	88,599	-
<i>Total Other, Community and Public Service</i>	-	88,599	88,599	-
<i>Total Community and Public Services</i>				
<i>Current</i>	3,893,549	4,008,310	2,896,489	1,111,821
Interest	-	1,536	1,536	-
Principal Retirement	-	28,838	28,838	-
Capital Outlay	38,000	125,601	114,774	10,827
<i>Total Community and Public Services</i>	3,931,549	4,164,285	3,041,637	1,122,648
Health and Human Services				
<i>Office of Emergency Services</i>				
Salaries and Benefits	766,755	815,721	815,084	637
Operating Expenses	406,511	372,121	341,616	30,505
Travel	400	417	417	-
Continuing Education	14,000	14,256	12,697	1,559
Non-Capital Equipment	26,176	43,914	43,841	73
Interest	-	3,161	3,161	-
Principal Retirement	-	81,305	81,305	-
Capital Outlay	280,250	297,692	146,066	151,626
<i>Total Office of Emergency Services</i>	1,494,092	1,628,587	1,444,187	184,400
<i>OES, Community Emergency Response Team</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	13,050	14,050	12,220	1,830
Travel	-	-	-	-
Continuing Education	2,000	2,400	2,001	399
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total OES, CERT</i>	15,050	16,450	14,221	2,229
<i>OES, Grants, LCRA Community Development PP</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	-	1,966	1,966	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	304	304	-
Capital Outlay	-	-	-	-
<i>Total OES, Grants, LCRA Community Development PP</i>	-	2,270	2,270	-
<i>OES, Grants, OOG Body Worn Camera</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	-	14,658	9,253	5,405
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-

Hays County, Texas
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Capital Outlay	-	-	-	-
<i>Total OES, Grants, OOG Body Worn Camera</i>	-	14,658	9,253	5,405
<i>OES, Grants, July 4th Floods</i>				
Salaries and Benefits	-	13,389	9,120	4,269
Operating Expenses	-	-	-	-
Travel	-	2,402	2,381	21
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total OES, Grants, July 4th Floods</i>	-	15,791	11,501	4,290
<i>OES, Grants, HSGP CPR-CERT Enhancement</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	-	4,151	3,479	672
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	6,419	1,678	4,741
Capital Outlay	-	-	-	-
<i>Total OES, Grants, HSGP CPR-CERT Enhancement</i>	-	10,570	5,157	5,413
<i>Combined Emergency Communication</i>				
Salaries and Benefits	227,685	229,016	228,657	359
Operating Expenses	432,662	448,439	419,067	29,372
Travel	-	-	-	-
Continuing Education	9,000	7,852	6,602	1,250
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Combined Emergency Communication</i>	669,347	685,307	654,326	30,981
<i>Development Services</i>				
Salaries and Benefits	2,481,090	2,398,845	2,056,695	342,150
Operating Expenses	593,764	438,220	218,502	219,718
Travel	100	100	25	75
Continuing Education	25,000	25,000	14,957	10,043
Non-Capital Equipment	12,785	12,942	11,488	1,454
Interest	-	8,581	8,581	-
Principal Retirement	-	124,665	124,665	-
Capital Outlay	13,397	4,240	-	4,240
<i>Total Development Services</i>	3,126,136	3,012,593	2,434,913	577,680
<i>Development Services, Grants, CAPCOG 911 Adrs</i>				
Salaries and Benefits	176,975	176,975	175,188	1,787
Operating Expenses	32,855	55,153	41,889	13,264
Travel	100	100	-	100
Continuing Education	8,971	8,971	1,824	7,147
Non-Capital Equipment	-	-	-	-
Interest	-	-	-	-
Principal Retirement	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Development Services, Grants, CAPCOG 911</i>	218,901	241,199	218,901	22,298
<i>Recycling and Solid Waste</i>				
Salaries and Benefits	401,834	380,797	373,532	7,265
Operating Expenses	452,220	492,117	483,579	8,538
Travel	-	-	-	-
Continuing Education	1,200	1,740	1,530	210
Non-Capital Equipment	3,250	6,185	3,092	3,093
Interest	-	-	-	-
Principal Retirement	-	-	-	-
Capital Outlay	74,000	76,732	72,187	4,545
<i>Total Recycling and Solid Waste</i>	932,504	957,571	933,920	23,651
<i>Misc, Grants, DR4781 Hail Storm</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	-	62,387	62,386	1
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Interest	-	-	-	-
Principal Retirement	-	-	-	-
Capital Outlay	-	-	-	-

Hays County, Texas
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<i>Total Misc, Grants, DR4781 Hail Storm</i>	-	62,387	62,386	1
<i>Personal Health, Indigent Care, Autopsies</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	675,000	915,243	915,242	1
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Personal Health, Indigent Care, Autopsies</i>	675,000	915,243	915,242	1
<i>Countywide Projects, Feral Hog Abatement Program</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	1,250	1,250	-	1,250
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Countywide Projects, Feral Hog Abatement Program</i>	1,250	1,250	-	1,250
<i>Other, Health and Human Services</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	-	-	-	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	248,008	248,008	-
<i>Total Other, Health and Human Services</i>	-	248,008	248,008	-
<i>Total Health and Human Services</i>				
<i>Current</i>	6,764,633	6,967,500	6,270,312	697,188
<i>Interest</i>	-	11,742	11,742	-
<i>Principal Retirement</i>	-	205,970	205,970	-
<i>Capital Outlay</i>	367,647	626,672	466,261	160,411
<i>Total Health and Human Services</i>	7,132,280	7,811,884	6,954,285	857,599
General Maintenance				
<i>Building Maintenance</i>				
Salaries and Benefits	799,787	795,890	795,723	167
Operating Expenses	2,219,349	2,248,607	2,125,056	123,551
Travel	50	50	-	50
Continuing Education	3,750	3,142	-	3,142
Non-Capital Equipment	4,179	18,777	16,704	2,073
Interest	-	2,332	2,332	-
Principal Retirement	-	35,185	35,185	-
Capital Outlay	620,535	755,828	716,146	39,682
<i>Total Building Maintenance</i>	3,647,650	3,859,811	3,691,146	168,665
<i>Qualified Enrgy Consvr Bond 2017</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	-	-	-	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Administrative charges	-	800	800	-
Interest	16,368	16,368	16,367	1
Principal Retirement	144,870	144,870	144,870	-
Capital Outlay	-	-	-	-
<i>Total Qualified Enrgy Consvr Bond 2017</i>	161,238	162,038	162,037	1
<i>Public Property Finance Act 2017</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	-	-	-	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Administrative charges	-	300	300	-
Interest	55,945	55,945	55,944	1
Principal Retirement	218,056	218,056	218,056	-
Capital Outlay	-	-	-	-

Hays County, Texas
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Total Public Property Finance Act 2017</i>	274,001	274,301	274,300	1
<i>Other, General Maintenance</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	-	-	-	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	44,300	44,300	-
<i>Total Other, General Maintenance</i>	-	44,300	44,300	-
<i>Total Building Maintenance</i>				
<i>Current</i>	3,027,115	3,066,466	2,937,483	128,983
<i>Administrative charges</i>	-	1,100	1,100	-
<i>Interest</i>	72,313	74,645	74,643	2
<i>Principal Retirement</i>	362,926	398,111	398,111	-
<i>Capital Outlay</i>	620,535	800,128	760,446	39,682
<i>Total Building Maintenance</i>	4,082,889	4,340,450	4,171,783	168,667
Highways and Streets				
<i>Public Improvement District, La Cima</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	90,700	100,649	93,798	6,851
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Public Improvement District, La Cima</i>	90,700	100,649	93,798	6,851
<i>Total Highways and Streets</i>				
<i>Current</i>	90,700	100,649	93,798	6,851
<i>Capital Outlay</i>	-	-	-	-
<i>Total Highways and Streets</i>	90,700	100,649	93,798	6,851
Total Current	155,276,973	154,556,703	146,802,738	7,753,965
Total Capital Outlay	10,004,134	12,450,613	9,835,658	2,614,955
Total Current and Capital Outlay	165,281,107	167,007,316	156,638,396	10,368,920
Debt service				
Administrative charges	17,500	18,600	11,950	6,650
Interest	72,313	249,095	249,093	2
Principal Retirement	362,926	3,857,496	3,857,496	-
Total Expenditures	165,733,846	171,132,507	160,756,935	10,375,572
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	(8,065,435)	(11,610,932)	4,845,230	16,456,162
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	8,065,435	11,610,932	(4,845,230)	16,456,162
Transfers to other funds	(2,783,227)	(3,017,866)	(3,017,866)	-
Total Transfers to other funds	(2,783,227)	(3,017,866)	(3,017,866)	-
Transfers from other funds	-	-	-	-
Total Transfers from other funds	-	-	-	-
Other Financing Sources (Uses)				
Other financing sources - SBITA	-	2,175,885	2,175,885	-
Other financing sources - leases	-	1,621,751	1,621,751	-
Total Other Financing Sources	-	3,797,636	3,797,636	-
Net Change in Fund Balances	(10,848,662)	(10,831,162)	5,625,000	16,456,162
Fund Balances - Beginning	70,289,624	70,289,624	70,289,624	-
Fund Balances - Ending	59,440,962	59,458,462	75,914,624	\$ 16,456,162

Hays County
Road and Bridge General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Taxes				
Ad valorem	\$ 18,590,840	\$18,590,840	\$ 18,710,111	\$ 119,271
Sales and use	3,060,000	3,060,000	2,837,734	(222,266)
Fines	320,000	320,000	326,114	6,114
Charges for services	2,350,000	2,350,000	3,178,836	828,836
Interest on deposits	400,000	400,000	541,813	141,813
Operating grants and contributions	63,000	1,055,509	755,420	(300,089)
Other revenue	75,000	88,031	1,119,396	1,031,365
Asset forfeitures	75,000	75,000	382,931	307,931
Total Revenues	<u>24,933,840</u>	<u>25,939,380</u>	<u>27,852,355</u>	<u>1,912,975</u>
Expenditures				
Current				
<i>Road and Bridge Operating</i>				
Salaries and benefits	8,069,141	6,342,967	5,983,709	359,258
Operating expenditures	18,535,729	13,358,529	12,584,631	773,898
Travel	200	200	-	200
Continuing education	7,500	11,900	9,395	2,505
Non-capital equipment	38,701	54,790	43,906	10,884
Debt service				
Administrative charges	-	-	-	-
Interest	-	127	127	-
Principal Retirement	-	1,684	1,684	-
Capital outlay	721,559	1,457,020	1,028,106	428,914
<i>Total Road and Bridge</i>	<u>27,372,830</u>	<u>21,227,217</u>	<u>19,651,558</u>	<u>1,575,659</u>
<i>Road Construction Operating</i>				
Salaries and benefits	-	-	-	-
Operating expenditures	-	-	-	-
FM110N-IH35@Yarrington to SH80	-	358,453	324,335	34,118
FM110M-SH80 to FM621	-	294,597	127,025	167,572
FM621 CSI - CR266 to Crystal River	-	70,176	46,821	23,355
Buda Truck Bypass	-	154,241	130,414	23,827
FM3237 CSI-RM150 to RR12	-	235,000	93,175	141,825
Jacob's Well Corridor SMP	-	422,703	-	422,703
RR12-SI-Mtn Creek & Skyline SMP	-	927,525	340,597	586,928
RM150 West Alignment	-	160,000	6,424	153,576
RM150 - RR12 Intersection SMP	-	67,284	34,619	32,665
RM150 East Realignment	-	50,000	32,049	17,951
SH 45 GAP	-	6,955	-	6,955
TxDot TASA FM2325 Sidewalk Proj	-	2,091,814	1,086,646	1,005,168
FM110 - SH123	8,376	8,409	8,407	2
IH35 at Yarrington Road	8,772	8,838	8,836	2
FM1626A	8,772	8,818	8,815	3
FM1626B	8,772	8,818	8,815	3
IH35 - CR210	9,168	9,205	9,202	3
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
Sentinel Peak Preserve Env Mit	-	30,000	7,509	22,491
Low Water Crossing Phase II	-	190,000	131,400	58,600
Windy Hill Road Corridor SMP	-	1,087,160	482,421	604,739
Hillside Terrace Safety Imp-ROW	-	586,920	250,672	336,248
Wimberley Valley Trail PWBT	-	220,000	169,327	50,673
Lime Kiln Rd Safety and Drainage	-	25,000	1,642	23,358
<i>Total Road Construction Operating</i>	<u>43,860</u>	<u>7,021,916</u>	<u>3,309,151</u>	<u>3,712,765</u>

Hays County
Road and Bridge General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Total Current Expenditures	26,695,131	24,651,222	20,887,821	3,763,401
Total Capital Outlay	721,559	3,596,100	2,071,077	1,525,023
Total Capital Debt Service	-	1,811	1,811	-
Total Expenditures	<u>27,416,690</u>	<u>28,249,133</u>	<u>22,960,709</u>	<u>5,288,424</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,482,850)	(2,309,753)	4,891,646	7,201,399
Net Change in Fund Balances	(2,482,850)	(2,309,753)	4,891,646	7,201,399
Fund Balances - Beginning	2,047,166	2,047,166	2,047,166	-
Fund Balances - Ending	<u>\$ (435,684)</u>	<u>\$ (262,587)</u>	<u>\$ 6,938,812</u>	<u>\$ 7,201,399</u>

Hays County
Debt Service Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes				
Ad valorem	\$ 37,750,911	\$ 37,750,911	\$ 37,672,265	\$ (78,646)
Interest on deposits	700,000	700,000	1,089,307	389,307
Other revenue	6,658,500	6,658,500	6,658,500	-
Total Revenues	<u>45,109,411</u>	<u>45,109,411</u>	<u>45,420,072</u>	<u>310,661</u>
Expenditures				
Debt service				
Administrative charges				
Limited Tax Bonds 2022	750	750	750	-
Limited Tax Bonds 2021	750	825	825	-
Limited Tax Refunding Bonds 2021	750	825	825	-
Unlimited Tax Road Bonds 2019	750	750	750	-
Unlimited Tax Road Bonds 2017	750	825	825	-
Limited Tax Bonds 2017	750	825	825	-
Unlimited Tax Refunding Bonds 2017	1,500	1,200	825	375
Pass Thru Road Bond 2016	1,500	1,500	-	1,500
Limited Tax Refunding Bonds 2016	825	825	825	-
Pass Thru Road Bond 2015	825	825	825	-
Limited Tax Refunding Bonds 2015	750	750	-	750
Limited Tax Refunding Bonds 2014	1,575	1,575	1,575	-
Interest				
Limited Tax Bonds 2022	1,053,994	1,053,994	1,053,993	1
Limited Tax Bonds 2021	1,512,975	1,512,975	1,512,974	1
Limited Tax Refunding Bonds 2021	820,194	820,194	820,193	1
Unlimited Tax Road Bonds 2019	3,712,250	3,712,250	3,712,250	-
Unlimited Tax Road Bonds 2017	895,594	895,594	895,594	-
Limited Tax Bonds 2017	3,754,000	3,754,000	3,754,000	-
Unlimited Tax Refunding Bonds 2017	2,256,813	2,256,813	2,256,813	-
Pass Thru Road Bond 2016	840,388	840,388	840,388	-
Limited Tax Refunding Bonds 2016	1,508,450	1,508,450	1,508,450	-
Pass Thru Road Bond 2015	328,275	328,275	328,275	-
Limited Tax Refunding Bonds 2015	711,119	711,119	711,119	-
Limited Tax Refunding Bonds 2014	177,888	177,888	177,888	-
Principal retirement				
Limited Tax Bonds 2022	830,000	830,000	830,000	-
Limited Tax Bonds 2021	935,000	935,000	935,000	-
Limited Tax Refunding Bonds 2021	2,665,000	2,665,000	2,665,000	-
Unlimited Tax Road Bonds 2019	2,080,000	2,080,000	2,080,000	-
Unlimited Tax Road Bonds 2017	660,000	660,000	660,000	-
Limited Tax Bonds 2017	3,260,000	3,260,000	3,260,000	-
Unlimited Tax Refunding Bonds 2017	4,390,000	4,390,000	4,390,000	-
Pass Thru Road Bond 2016	1,655,000	1,655,000	1,655,000	-
Limited Tax Refunding Bonds 2016	1,900,000	1,900,000	1,900,000	-
Pass Thru Road Bond 2015	1,445,000	1,445,000	1,445,000	-
Limited Tax Refunding Bonds 2015	3,665,000	3,665,000	3,665,000	-
Limited Tax Refunding Bonds 2014	3,345,000	3,345,000	3,345,000	-
Total Expenditures	<u>44,413,415</u>	<u>44,413,415</u>	<u>44,410,787</u>	<u>2,628</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	695,996	695,996	1,009,285	313,289
Net Change in Fund Balances	695,996	695,996	1,009,285	313,289
Fund Balances - Beginning	28,573,265	28,573,265	28,573,265	-
Fund Balances - Ending	<u>\$ 29,269,261</u>	<u>\$ 29,269,261</u>	<u>\$ 29,582,550</u>	<u>\$ 313,289</u>

Hays County
Road Bond 2019 Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Operating grants and contributions	\$ -	\$ -	\$ -	\$ -
Interest on deposits	800,000	800,000	897,758	97,758
Other revenue	-	-	22,841	22,841
Total Revenues	<u>800,000</u>	<u>800,000</u>	<u>920,599</u>	<u>120,599</u>
Expenditures				
Current				
<i>Road Bond 2019</i>				
Salaries and benefits	-	-	-	-
Operating expenses	26,000,000	13,583,226	-	13,583,226
Travel	-	-	-	-
Continuing education	-	-	-	-
Capital outlay	-	-	-	-
<i>Total Road Bond 2019</i>	<u>26,000,000</u>	<u>13,583,226</u>	<u>-</u>	<u>13,583,226</u>
<i>Precinct 1 - Roads</i>				
Salaries and benefits	-	-	-	-
Operating expenses	-	-	-	-
FM621 CSI - CR266 to Crystal River	-	-	-	-
Travel	-	-	-	-
Continuing education	-	-	-	-
Capital outlay	-	-	-	-
Low Water Crossings Phase II	-	29	28	1
Dacy Lane	-	136,767	134,424	2,343
<i>Total Precinct 1 - Roads</i>	<u>-</u>	<u>136,796</u>	<u>134,452</u>	<u>2,344</u>
<i>Precinct 2 - Roads</i>				
Salaries and benefits	-	-	-	-
Operating expenses	-	-	-	-
FM2001 - Sunbright Blvd	-	183,023	183,023	-
FM2001 - Graef Road	-	753,760	673,238	80,522
FM2001 - GAP	-	1,744,803	1,675,382	69,421
RM967 Safety Improvements	-	3,248,142	3,248,142	-
Buda Truck Bypass ROW	-	38,694	38,694	-
FM150 Center St UP Switch Line	-	23,809	16,555	7,254
Kohler's Crossing UPPR SMP	-	161,396	127,719	33,677
Travel	-	-	-	-
Continuing education	-	-	-	-
Capital outlay	-	-	-	-
Turnersville-Unnamd Creek 87 LWC	-	1,283,020	746,335	536,685
Hillside Terrace Safety Improvements ROW	-	1,014,791	1,014,790	1
<i>Total Precinct 2 - Roads</i>	<u>-</u>	<u>8,451,438</u>	<u>7,723,878</u>	<u>727,560</u>
<i>Precinct 3 - Roads</i>				
Salaries and benefits	-	-	-	-
Operating expenses	-	-	-	-
FM3237 CSI - RM150 to RR12	-	656,155	453,169	202,986
RM12 - RM3237 Intersection SMP	-	1,107	1,106	1
Centerpoint Rd - IH35 to Hunter	-	123,087	113,207	9,880
McCarty Ln - Hunter to IH35	-	280	279	1
RR12 SI-Mtn Crest & Skyline SMP	-	31,845	6,369	25,476
RR12 SI- Jacobs Well & Golds SMP	-	448,107	266,299	181,808
Travel	-	-	-	-
Continuing education	-	-	-	-
Capital outlay	-	-	-	-
Wimberley Valley Trail PWBT	-	17,420	16,024	1,396
<i>Total Precinct 3 - Roads</i>	<u>-</u>	<u>1,278,001</u>	<u>856,453</u>	<u>421,548</u>

Hays County
Road Bond 2019 Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Precinct 4 - Roads</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses				
RM150 West Extension SMP	-	32,505	19,865	12,640
RM967 SI-IH35 & Goforth	-	6,755	6,755	-
US290 West SI - Martin & Henley	-	336,174	336,173	1
RM150 West Alignment	-	1,386,921	1,070,486	316,435
RM150 - RR12 Intersection SMP	-	438,779	438,779	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Capital outlay				
Darden Hill - Sawyer Ranch - RM1826	-	9,502	9,502	-
Lime Kiln Rd Safety & Drainage	-	9,994	9,993	1
LWC - Bear & Sycamore Creeks	-	329,909	61,323	268,586
<i>Total Precinct 4 - Roads</i>	<u>-</u>	<u>2,550,539</u>	<u>1,952,876</u>	<u>597,663</u>
Total Current Expenditures	26,000,000	23,198,568	8,675,240	14,523,328
Total Capital outlay	-	2,801,432	1,992,419	809,013
Total Expenditures	<u>26,000,000</u>	<u>26,000,000</u>	<u>10,667,659</u>	<u>15,332,341</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	<u>(25,200,000)</u>	<u>(25,200,000)</u>	<u>(9,747,060)</u>	<u>15,452,940</u>
Net Change in Fund Balances	<u>(25,200,000)</u>	<u>(25,200,000)</u>	<u>(9,747,060)</u>	<u>15,452,940</u>
Fund Balances - Beginning	21,927,488	21,927,488	21,927,488	-
Fund Balances - Ending	<u>\$ (3,272,512)</u>	<u>\$ (3,272,512)</u>	<u>\$ 12,180,428</u>	<u>\$ 15,452,940</u>

Hays County
Park Bond 2022 Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest on deposits	\$ 750,000	\$ 750,000	\$ 1,235,284	\$ 485,284
Operating grants and contributions	-	-	-	-
Total Revenues	<u>750,000</u>	<u>750,000</u>	<u>1,235,284</u>	<u>485,284</u>
Expenditures				
<i>Park Bond 2022</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	26,700,000	10,583,115	-	10,583,115
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Garison Park	-	3,929,595	-	3,929,595
Onion Creek Trail	-	100,000	-	100,000
Capital outlay	-	-	-	-
Sentinel Peak Park	-	12,087,300	-	12,087,300
<i>Total Park Bond 2022</i>	<u>26,700,000</u>	<u>26,700,010</u>	<u>-</u>	<u>26,700,010</u>
Debt Service				
Bond issuance costs	-	-	-	-
Total Expenditures	<u>26,700,000</u>	<u>26,700,010</u>	<u>-</u>	<u>26,700,010</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(25,950,000)</u>	<u>(25,950,010)</u>	<u>1,235,284</u>	<u>27,185,294</u>
Other Financing Sources (Uses)				
Bonds issued	-	-	-	-
Premium on bonds issued	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>(25,950,000)</u>	<u>(25,950,010)</u>	<u>1,235,284</u>	<u>27,185,294</u>
Fund Balances - Beginning	27,351,862	27,351,862	27,351,862	-
Fund Balances - Ending	<u>\$ 1,401,862</u>	<u>\$ 1,401,852</u>	<u>\$ 28,587,146</u>	<u>\$ 27,185,294</u>

FM 110 TIRZ Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes				
Ad valorem	\$ 4,000,000	\$ 6,103,188	\$ 6,563,094	\$ 459,906
Interest on deposits	500,000	500,000	1,051,770	551,770
Total Revenues:	<u>4,500,000</u>	<u>6,603,188</u>	<u>7,614,864</u>	<u>1,011,676</u>
Expenditures				
Current				
<i>CDBG DR Cotton Gin</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	-	2,103,188	2,103,187	1
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>-</u>	<u>2,103,188</u>	<u>2,103,187</u>	<u>1</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures:	<u>4,500,000</u>	<u>4,500,000</u>	<u>5,511,677</u>	<u>1,011,677</u>
Transfers from other funds				
Total Transfers from other funds:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances:	<u>4,500,000</u>	<u>4,500,000</u>	<u>5,511,677</u>	<u>1,011,677</u>
Fund Balances - Beginning	28,469,184	28,469,184	28,469,184	-
Fund Balances - Ending:	<u>\$32,969,184</u>	<u>\$ 32,969,184</u>	<u>\$ 33,980,861</u>	<u>\$ 1,011,677</u>



**HAYS COUNTY, TEXAS
ANNUAL COMPREHENSIVE
FINANCIAL REPORT
2025**

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**



HAYS COUNTY, TEXAS
PURPOSES OF NONMAJOR FUNDS
September 30, 2025

BUDGETED SPECIAL REVENUE FUNDS

Sheriff Abandoned Vehicle Fund

This fund is used to account for monies received from the auction of abandoned vehicles. Auction proceeds are deposited into this fund for the payment of costs associated with the removal of abandoned vehicles.

Sheriff Bail Bond Fund

This fund is used to account for bail bond agent fees and collateral interest payable to the bail bond agents.

Sheriff Special Projects Fund

This fund is used to account for funds set aside for the Sheriff's Office crime prevention program.

Sheriff Drug Forfeiture Fund

This fund is used to account for monies received from State court cases dealing with illegal drug violations. Money is distributed to entities involved in the resolution of the drug case and used for the official purposes of the Sheriff's Office.

DA Hot Check Fee Fund

This fund is used to account for monies received for fees collected on the payment of hot checks. Expenditures are made for the improvements of the operation of the District Attorney's office and Hot Check collections.

DA Drug Forfeiture Fund

This fund is used to account for monies received from State court cases dealing with illegal activities. Money is distributed to entities involved in the resolution of the case and used for the official purposes of the District Attorney's Office.

Law Library Fund

Monies collected through civil cases filed in the county or district court are accounted for through this fund. Monies collected are used to support the management and expenditures necessary to maintain law libraries throughout the County.

County and District Court Technology Fund

This fund accounts for money charged to the defendant convicted of a criminal offense in county or district court. It is designated for the purpose of financing the purchase of technological enhancements for the court in which it has been collected.

Records Management and Archive Fund

This fund is used to account for monies collected from fees charged by the County Clerk. These funds are used Countywide for records management, records management training and for the disposal of large quantities of outdated documents.

Guardianship Fee Fund

This fund is used to account for the collection of a \$20 "supplemental court-initial guardianship fee" required by the State of Texas for support of judiciary guardianship initiated under Section 683 of the Texas Probate Code. The fees are to be used to supplement, not supplant, the compensation of court-appointed guardian ad litem or attorney ad litem and to fund local guardianship programs for indigent, incapacitated persons who do not have a family member suitable and willing to serve in that capacity.

Court Records Preservation Fund

This fund is used to account for monies collected from fees charged by the County and District Clerks. These monies are used only to digitize court records and preserve the records from natural disasters.

HAYS COUNTY, TEXAS
PURPOSES OF NONMAJOR FUNDS
September 30, 2025

County Records Preservation Fund

This fund is used to account for monies related to the County Clerk's records management and preservation program established by the State legislature.

Courthouse Security Fund

This fund is used to collect court costs of defendants convicted of felony and misdemeanor offenses. The clerks collect the costs and pay them to the County Treasurer where it is designated for security purposes such as security personnel, metal detectors, and surveillance cameras.

District Court Records Technology Fund

This fund is used to account for monies collected on offenses in district and county courts. The monies are designated for the purchase of technological enhancements for the court.

Justice Court Building Security Fund

This fund is used to collect court costs of defendants convicted in justice court. The clerks collect the costs and pay them to the County Treasurer where it is designated for security purposes such as surveillance cameras.

Court Reporters Service Fund

The clerk of each court that has an official court reporter collects a court reporter service fee of \$15 as a court cost in each civil case filed with the clerk to maintain a court reporter who is available for assignment in the court.

Justice Court Technology Fund

This fund accounts for monies charged to a defendant convicted of a misdemeanor in a justice court. The monies are designated for the purposes of financing the purchase of technological enhancements for a justice court.

Dispute Resolution Fund

This fund was set up to aid in alternate dispute resolutions. The related court cost is collected for each civil case filed in the county or district court. The monies collected may only be used to establish and maintain an alternate dispute resolution system.

Local Health Services Fund

This fund is used to account for funds received from the Texas Department of State Health Services for several health related grant programs. This fund is also used to account for the Indigent Health programs.

Tobacco Settlement Fund

Monies received by the County from the State as pro rata distributions from the lump sum settlement payment made by tobacco companies are accounted for through this fund.

Opioid Settlement Fund

Monies received by the County from the State distributed through the Opioid Settlement Trust Fund to address opioid-related harms in the community are accounted for through this fund.

Historical Commission Publications Fund

This fund is used to account for the monies received from the sale of the Historical Commission's publications. The monies are designated for the reprinting of Historical Commission publications such as books and DVDs.

County Child Abuse Prevention Fund

This fund is used to account for monies collected under the Texas Code of Criminal Procedures Article 102.0186. The court costs imposed may be used only to fund child abuse preventions programs in the county where the court is located.

HAYS COUNTY, TEXAS
PURPOSES OF NONMAJOR FUNDS
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Veteran's Court Program Fund

This fund is used to account for monies collected under the Texas Government Code Chapter 124. The donated funds received may be used only to fund the Veteran's Treatment Court Program.

Local Provider Participation Fund

This fund is used to account for monies collected under Texas Health and Safety Code Section 293.101. The code authorized the creation of a Hays County Local Provider Participation Fund to collect a mandatory payment from each institutional health care provider in Hays County and authorized the Intergovernmental Transfer of the funds derived from those mandatory payments to provide the nonfederal share of the supplemental payment program authorized under the Texas Healthcare Transformation and Quality Improvement Program.

Fire Marshall Fee Fund

This fund is used to account for monies related to the fire code inspection program under Texas Local Government Code 352.016. The revenue in this fund must be used to cover the costs of the fire code plan review and inspections.

Language Access Fee Fund

This fund is used to account for monies collected under Texas Local Government Code 135.155. The revenue in this fund must be used to only provide language access services for individuals appearing before a court or receiving court services.

American Rescue Plan Fund

This fund is used to account for the State and Local Fiscal Recovery Fund monies appropriated by the American Rescue Plan to support the county's response to and recovery from the COVID-19 public health emergency. Specifically, the statute directs that local governments may use funds to replace lost public sector revenue, respond to the public health and negative economic impacts of the pandemic, and to provide emergency relief from natural disasters or negative economic impacts.

Local Assistance and Tribal Consistency Fund

This fund is used to account for monies appropriated by the American Rescue Plan for eligible revenue sharing counties to meet their jurisdiction's needs. Specifically, the statute directs that recipients may use funds for any governmental purpose other than a lobbying activity.

Texas Water Development Fund

The TWDB flood infrastructure program provides financial assistance in the form of a grant for flood control, flood mitigation, and drainage programs to the County. This fund accounts for the TWDB grant monies.

Constable Precinct 2 Drug Forfeiture Fund

This fund is used to account for monies received from State court cases dealing with illegal activities. Money is distributed to entities involved in the resolution of the case and used for the official purposes of the Constable Precinct 2 Office.

Truancy Court Fee Fund

This fund is used to account for monies collected under the Texas Family Code Chapter 65. The court costs imposed may be used only to offset the cost of the operations of the truancy court.

HAYS COUNTY, TEXAS
PURPOSES OF NONMAJOR FUNDS
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UNBUDGETED SPECIAL REVENUE FUNDS

Sheriff LEOSE Fund

This fund is used to account for monies allocated by the Comptroller's office to the Sheriff's Office for continuing education purposes. The monies are to be used only as necessary to ensure continuing education as noted under chapter 1701 of the Texas Occupations Code.

Sheriff Federal Discretionary Fund

This fund is used to account for monies received from Federal court cases dealing with illegal drug violations. Money is distributed to entities involved in the resolution of the drug case and used for the official purposes of the Sheriff's Office.

Sheriff Commissary Fund

This fund is used to account for the profits received for the Inmate Commissary fund. The revenues in this fund must be used for the benefit of the inmates.

DA State Apportionment Fund

This fund is used to account for monies allocated by the State for the District Attorney's office expenses and salaries.

Juvenile Delinquency Prevention Fund

This fund is used to account for court costs related to a conviction of an offense under Section 28.08 of the Penal Code in a county or district court. The \$5 graffiti eradication fee may be used only to repair damage or provide education and intervention programs and other uses as prescribed by the Texas Code of Criminal Procedure Article 102.0171.

Specialty Court Fund

This fund is used to account for local consolidated court costs collected and reported separately for specialty courts. The monies are to be used to fund a specialty court program.

Youth Diversion Fund

This fund is used to account for court costs related to Youth Diversion programs. The monies are used to implement youth diversion programs directly related to juvenile court cases and to prevent or reduce the number of juvenile referrals to the court.

Constable LEOSE Fund

This fund is used to account for monies allocated by the Comptroller's office to the Constable's Offices for continuing education purposes. The monies are to be used only as necessary to ensure continuing education as noted under chapter 1701 of the Texas Occupations Code.

DA LEOSE Fund

This fund is used to account for monies allocated by the Comptroller's office to the District Attorney's Office for continuing education purposes. The monies are to be used only as necessary to ensure continuing education as noted under chapter 1701 of the Texas Occupations Code.

HAYS COUNTY, TEXAS
PURPOSES OF NONMAJOR FUNDS
September 30, 2025

BUDGETED CAPITAL PROJECTS FUNDS

Public Safety Bond 2017 Fund

This fund is used to account for the Limited Tax Bond Series 2017 monies. Voters approved this Series for the construction of a public safety building and improvements to the County jail. This fund is used to account for building and improvement Capital Project Funds.

Park Bond 2011 Fund

This fund is used to account for the Limited Tax Bond Series 2011 monies. Voters approved this Series for park improvements and the fund is used to account for Park Project Funds.

Park Bond 2021 Fund

This fund is used to account for the Limited Tax Bond Series 2022 monies. Voters approved this Series for park improvements and the fund is used to account for Park Project Funds.

Civil Courts Building Fund

This fund is used to account for the monies collected under Texas Government Code Section 51.707. The monies are dedicated to the construction, renovation, and improvement of the Hays County civil court facilities.

Infrastructure Improvement Fee Fund

The Infrastructure Improvement Fee Fund was adopted on July 11, 2006 to add an Incentive Based Rebate Program to the Subdivision Review Fee Schedule. The fee schedule was restructured to include a \$100 fee to be placed in a dedicated fund for future infrastructure needs. Developers that implement certain environmental efficient projects are eligible for a rebate of up to half of the fees assessed.

Habitat Conservation Plan Fund

This fund is used to account for monies collected in connection with the Hays County Habitat Conservation Plan (HCHCP). The HCHCP allows landowners who have qualifying habitat acreage and want to preserve it as open space to voluntarily donate or sell it to the County. In turn, the County can help streamline public projects and private development in areas where the ESA applies by providing “credits” that offset the “takings” of land where protected species might be impacted.

CDBG Disaster Recovery Fund

This fund is used to account for the CDBG Disaster Recovery capital project. The CDBG Disaster Recovery Program Fund is a U.S. Department of Housing and Urban Development Community Block Disaster Recovery Grant Project through the General Land Office as a result of the 2015 floods. This program will provide street infrastructure improvements to facilitate proper storm water conveyance and provide continued ingress/egress to the affected areas.

La CIMA Public Improvement District 2015 Fund

This fund is used to account for the special assessment taxes levied in relations to the La CIMA Major Public Improvement District special assessment revenue bonds. The special assessments are used to pay the scheduled principal and interest payments on the special assessment revenue bonds issued for the Public Improvement District.

La CIMA Public Improvement District 2020 Neighborhood Improvement Fund

This fund is used to account for the special assessment taxes levied in relations to the La CIMA Public Improvement Neighborhood Improvement special assessment revenue bonds issued in 2021. The special assessments are used to pay the scheduled principal and interest payments on the special assessment revenue bonds issued for the Public Improvement District.

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La CIMA Public Improvement District 2022 Neighborhood Improvement Fund

This fund is used to account for the special assessment taxes levied in relations to the La CIMA Public Improvement Neighborhood Improvement special assessment revenue bonds issued in 2022. The special assessments are used to pay the scheduled principal and interest payments on the special assessment revenue bonds issued for the Public Improvement District.

ORCA Cedar Oaks Mesa Fund

This fund is used to account for the ORCA Cedar Oaks Mesa capital project. The Cedar Oaks Mesa Fund is a Community Block Grant Project through the Texas Department of Rural Affairs for water system improvements by the Cedar Oak Mesa Water Supply Corporation in the Cedar Oak Mesa subdivision near Wimberley. Additional needed phases for continued waterline improvements have been identified in order to meet the Texas Commission on Environmental Quality (TCEQ) rules and regulations. Phase IV includes construction and installation of two thousand five hundred and fifty linear feet of additional water lines, valves, hydrants and related appurtenances.

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BUDGETED NONMAJOR SPECIAL REVENUE FUNDS

	Sheriff Abandoned Vehicle Fund	Sheriff Bail Bond Fund	Sheriff Special Projects Fund	Sheriff Drug Forfeiture Fund	DA Hot Check Fee Fund
Assets					
Cash and cash equivalents	\$ 38,085	\$ 99,972	\$ 4,242	\$ 104,755	\$ 4,795
Receivables					
Ad valorem taxes	-	-	-	-	-
Due from other governments	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total Assets	\$ 38,085	\$ 99,972	\$ 4,242	\$ 104,755	\$ 4,795
Liabilities and Fund Balances					
Liabilities					
Accounts payable - trade	\$ -	\$ 17,366	\$ -	\$ 16,495	\$ -
Unearned revenues	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total Liabilities	-	17,366	-	16,495	-
Fund Balances					
Reserved for					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted-debt service	-	-	-	-	-
Restricted-capital projects and construction	-	-	-	-	-
Restricted-courts building	-	-	-	-	-
Restricted-administration	-	-	-	-	-
Restricted-law enforcement and corrections	38,085	82,606	4,242	88,260	-
Restricted-records management and preservation	-	-	-	-	-
Restricted-community services and programs	-	-	-	-	-
Restricted-judicial	-	-	-	-	4,795
Restricted-health and human services	-	-	-	-	-
Restricted-capital projects for others	-	-	-	-	-
Total Fund Balances	38,085	82,606	4,242	88,260	4,795
Total Liabilities and Fund Balances	\$ 38,085	\$ 99,972	\$ 4,242	\$ 104,755	\$ 4,795

**HAYS COUNTY, TEXAS
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NONMAJOR GOVERNMENTAL FUNDS
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BUDGETED NONMAJOR SPECIAL REVENUE FUNDS

	DA Drug Forfeiture Fund	Law Library Fund	County and District Court Technology Fund	Records Management and Archive Fund	Guardianship Fee Fund
Assets					
Cash and cash equivalents	\$ 310,944	\$ 93,618	\$ 29,670	\$ 1,060,342	\$ 25,458
Receivables					
Ad valorem taxes	-	-	-	-	-
Due from other governments	-	-	-	-	-
Miscellaneous	2,794	-	-	-	-
Due from other funds	195	-	-	-	-
Prepaid items	346	-	-	-	-
Total Assets	\$ 314,279	\$ 93,618	\$ 29,670	\$ 1,060,342	\$ 25,458
Liabilities and Fund Balances					
Liabilities					
Accounts payable - trade	\$ 5,187	\$ 3,191	\$ -	\$ 29,962	\$ 14,084
Unearned revenues	-	-	-	-	-
Due to other funds	470	-	-	1,216	-
Total Liabilities	5,657	3,191	-	31,178	14,084
Fund Balances					
Reserved for					
Nonspendable	\$ 346	\$ -	\$ -	\$ -	\$ -
Restricted-debt service	-	-	-	-	-
Restricted-capital projects and construction	-	-	-	-	-
Restricted-courts building	-	-	-	-	-
Restricted-administration	-	-	-	-	-
Restricted-law enforcement and corrections	-	-	-	-	-
Restricted-records management and preservation	-	-	-	1,029,164	-
Restricted-community services and programs	-	-	-	-	-
Restricted-judicial	308,276	90,427	29,670	-	11,374
Restricted-health and human services	-	-	-	-	-
Restricted-capital projects for others	-	-	-	-	-
Total Fund Balances	308,622	90,427	29,670	1,029,164	11,374
Total Liabilities and Fund Balances	\$ 314,279	\$ 93,618	\$ 29,670	\$ 1,060,342	\$ 25,458

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BUDGETED NONMAJOR SPECIAL REVENUE FUNDS					
	Court Records Preservation Fund	County Records Preservation Fund	Courthouse Security Fund	District Court Records Technology Fund	Justice Court Building Security Fund
Assets					
Cash and cash equivalents	\$ 534,124	\$ 102,670	\$ 97,872	\$ 30,123	\$ 134,067
Receivables					
Ad valorem taxes	-	-	-	-	-
Due from other governments	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total Assets	\$ 534,124	\$ 102,670	\$ 97,872	\$ 30,123	\$ 134,067
Liabilities and Fund Balances					
Liabilities					
Accounts payable - trade	\$ -	\$ 1,871	\$ -	\$ -	\$ -
Unearned revenues	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total Liabilities	-	1,871	-	-	-
Fund Balances					
Reserved for					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted-debt service	-	-	-	-	-
Restricted-capital projects and construction	-	-	-	-	-
Restricted-courts building	-	-	-	-	-
Restricted-administration	-	-	-	-	-
Restricted-law enforcement and corrections	-	-	-	-	-
Restricted-records management and preservation	534,124	100,799	-	30,123	-
Restricted-community services and programs	-	-	-	-	-
Restricted-judicial	-	-	97,872	-	134,067
Restricted-health and human services	-	-	-	-	-
Restricted-capital projects for others	-	-	-	-	-
Total Fund Balances	534,124	100,799	97,872	30,123	134,067
Total Liabilities and Fund Balances	\$ 534,124	\$ 102,670	\$ 97,872	\$ 30,123	\$ 134,067

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BUDGETED NONMAJOR SPECIAL REVENUE FUNDS

	Court Reporters Service Fund	Justice Court Technology Fund	Dispute Resolution Fund	Local Health Services Fund	Tobacco Settlement Fund
Assets					
Cash and cash equivalents	\$ 69,042	\$ 546,838	\$ 137,063	\$ 273,364	\$ 230,230
Receivables					
Ad valorem taxes	-	-	-	-	-
Due from other governments	-	-	-	106,292	-
Miscellaneous	-	-	-	-	-
Due from other funds	-	-	-	80,000	6,156
Prepaid items	-	-	-	-	-
Total Assets	\$ 69,042	\$ 546,838	\$ 137,063	\$ 459,656	\$ 236,386
Liabilities and Fund Balances					
Liabilities					
Accounts payable - trade	\$ 93	\$ 1,174	\$ 6,541	\$ 38,942	\$ -
Unearned revenues	-	-	-	-	-
Due to other funds	-	-	-	14,518	-
Total Liabilities	93	1,174	6,541	53,460	-
Fund Balances					
Reserved for					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted-debt service	-	-	-	-	-
Restricted-capital projects and construction	-	-	-	-	-
Restricted-courts building	-	-	-	-	-
Restricted-administration	-	-	-	-	-
Restricted-law enforcement and corrections	-	-	-	-	-
Restricted-records management and preservation	-	-	-	-	-
Restricted-community services and programs	-	-	-	-	-
Restricted-judicial	68,949	545,664	130,522	-	-
Restricted-health and human services	-	-	-	406,196	236,386
Restricted-capital projects for others	-	-	-	-	-
Total Fund Balances	68,949	545,664	130,522	406,196	236,386
Total Liabilities and Fund Balances	\$ 69,042	\$ 546,838	\$ 137,063	\$ 459,656	\$ 236,386

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NONMAJOR GOVERNMENTAL FUNDS
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BUDGETED NONMAJOR SPECIAL REVENUE FUNDS

	Opioid Abatement Settlement Fund	Historical Commission Publications Fund	County Child Abuse Prevention Fund	Veteran's Court Program Fund	Local Provider Participation Fund
Assets					
Cash and cash equivalents	\$ 255,794	\$ 159,154	\$ 568	\$ 31,038	\$ 102,001
Receivables					
Ad valorem taxes	-	-	-	-	-
Due from other governments	-	-	-	-	-
Miscellaneous	-	-	-	-	68,688
Due from other funds	2,250	-	-	-	-
Prepaid items	-	-	-	-	-
Total Assets	\$ 258,044	\$ 159,154	\$ 568	\$ 31,038	\$ 170,689
Liabilities and Fund Balances					
Liabilities					
Accounts payable - trade	\$ -	\$ -	\$ 318	\$ -	\$ -
Unearned revenues	-	-	-	-	-
Due to other funds	2,250	-	-	-	51,757
Total Liabilities	2,250	-	318	-	51,757
Fund Balances					
Reserved for					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted-debt service	-	-	-	-	-
Restricted-capital projects and construction	-	-	-	-	-
Restricted-courts building	-	-	-	-	-
Restricted-administration	-	-	-	-	-
Restricted-law enforcement and corrections	-	-	-	-	-
Restricted-records management and preservation	-	-	-	-	-
Restricted-community services and programs	-	159,154	-	31,038	-
Restricted-judicial	-	-	250	-	-
Restricted-health and human services	255,794	-	-	-	118,932
Restricted-capital projects for others	-	-	-	-	-
Total Fund Balances	255,794	159,154	250	31,038	118,932
Total Liabilities and Fund Balances	\$ 258,044	\$ 159,154	\$ 568	\$ 31,038	\$ 170,689

**HAYS COUNTY, TEXAS
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BUDGETED NONMAJOR SPECIAL REVENUE FUNDS					
	Fire Marshal Code Fee Fund	Language Access Fee Fund	American Rescue Plan Act Fund	Local Assistance and Tribal Consistency Fund	Texas Water Development Fund
Assets					
Cash and cash equivalents	\$ 68,824	\$ 106,839	\$ 5,017,828	\$ 94,209	\$ 139,952
Receivables					
Ad valorem taxes	-	-	-	-	-
Due from other governments	-	-	-	-	70,730
Miscellaneous	-	-	-	-	-
Due from other funds	35,449	-	-	-	-
Prepaid items	-	-	-	-	-
Total Assets	\$ 104,273	\$ 106,839	\$ 5,017,828	\$ 94,209	\$ 210,682
Liabilities and Fund Balances					
Liabilities					
Accounts payable - trade	\$ -	\$ -	\$ 486,420	\$ -	\$ 1,649
Unearned revenues	-	-	2,919,873	3,288	136,006
Due to other funds	-	-	487	80,000	73,027
Total Liabilities	-	-	3,406,780	83,288	210,682
Fund Balances					
Reserved for					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted-debt service	-	-	-	-	-
Restricted-capital projects and construction	-	-	-	-	-
Restricted-courts building	-	-	-	-	-
Restricted-administration	-	-	-	-	-
Restricted-law enforcement and corrections	-	-	-	10,921	-
Restricted-records management and preservation	-	-	-	-	-
Restricted-community services and programs	-	-	-	-	-
Restricted-judicial	-	106,839	-	-	-
Restricted-health and human services	104,273	-	1,611,048	-	-
Restricted-capital projects for others	-	-	-	-	-
Total Fund Balances	104,273	106,839	1,611,048	10,921	-
Total Liabilities and Fund Balances	\$ 104,273	\$ 106,839	\$ 5,017,828	\$ 94,209	\$ 210,682

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	BUDGETED NONMAJOR SPECIAL REVENUE FUNDS		UNBUDGETED NONMAJOR SPECIAL REVENUE FUNDS		
	Constable Precinct 2 Drug Forfeiture Truancy Court Fund Fee Fund		Sheriff LEOSE Fund	Sheriff Federal Discretionary Fund	Sheriff Commissary Fund
Assets					
Cash and cash equivalents	\$ 367	\$ 3,481	\$ 75,603	\$ 186,285	\$ 194,631
Receivables					
Ad valorem taxes	-	-	-	-	-
Due from other governments	-	-	-	-	-
Miscellaneous	-	-	-	-	505
Due from other funds	-	-	574	-	-
Prepaid items	-	-	-	-	-
Total Assets	\$ 367	\$ 3,481	\$ 76,177	\$ 186,285	\$ 195,136
Liabilities and Fund Balances					
Liabilities					
Accounts payable - trade	\$ -	\$ -	\$ -	\$ -	\$ 2,011
Unearned revenues	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total Liabilities	-	-	-	-	2,011
Fund Balances					
Reserved for					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted-debt service	-	-	-	-	-
Restricted-capital projects and construction	-	-	-	-	-
Restricted-courts building	-	-	-	-	-
Restricted-administration	-	-	-	-	-
Restricted-law enforcement and corrections	367	-	76,177	186,285	193,125
Restricted-records management and preservation	-	-	-	-	-
Restricted-community services and programs	-	-	-	-	-
Restricted-judicial	-	3,481	-	-	-
Restricted-health and human services	-	-	-	-	-
Restricted-capital projects for others	-	-	-	-	-
Total Fund Balances	367	3,481	76,177	186,285	193,125
Total Liabilities and Fund Balances	\$ 367	\$ 3,481	\$ 76,177	\$ 186,285	\$ 195,136

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NONMAJOR GOVERNMENTAL FUNDS
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UNBUDGETED NONMAJOR SPECIAL REVENUE FUNDS

	DA State Apportionment Fund	Juvenile Delinquency Prevention Fund	Specialty Court Fund	Youth Diversion Fund	Constable LEOSE Fund	DA LEOSE Fund
Assets						
Cash and cash equivalents	\$ 7,703	\$ 250	\$ 49,916	\$ 4,493	\$ 23,894	\$ 4,566
Receivables						
Ad valorem taxes	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total Assets	\$ 7,703	\$ 250	\$ 49,916	\$ 4,493	\$ 23,894	\$ 4,566
Liabilities and Fund Balances						
Liabilities						
Accounts payable - trade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unearned revenues	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-
Fund Balances						
Reserved for						
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted-debt service	-	-	-	-	-	-
Restricted-capital projects and construction	-	-	-	-	-	-
Restricted-courts building	-	-	-	-	-	-
Restricted-administration	-	-	-	-	-	-
Restricted-law enforcement and corrections	-	-	-	-	-	-
Restricted-records management and preservation	-	-	-	-	-	-
Restricted-community services and programs	-	-	-	-	-	-
Restricted-judicial	7,703	250	49,916	4,493	23,894	4,566
Restricted-health and human services	-	-	-	-	-	-
Restricted-capital projects for others	-	-	-	-	-	-
Total Fund Balances	7,703	250	49,916	4,493	23,894	4,566
Total Liabilities and Fund Balances	\$ 7,703	\$ 250	\$ 49,916	\$ 4,493	\$ 23,894	\$ 4,566

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BUDGETED NONMAJOR CAPITAL PROJECT FUNDS

	<u>Total Nonmajor Special Revenue Funds</u>	<u>Public Safety Bond 2017 Fund</u>	<u>Park Bond 2011 Fund</u>	<u>Park Bond 2021 Fund</u>	<u>Civil Courts Building Fund</u>
Assets					
Cash and cash equivalents	\$ 10,454,670	\$ 647,740	\$ 56,373	\$ 16,036,504	\$ 1,574,608
Receivables					
Ad valorem taxes	-	-	-	-	-
Due from other governments	177,022	-	-	-	-
Miscellaneous	71,987	-	-	-	-
Due from other funds	124,624	-	-	-	-
Prepaid items	346	-	-	-	-
Total Assets	<u>\$ 10,828,649</u>	<u>\$ 647,740</u>	<u>\$ 56,373</u>	<u>\$ 16,036,504</u>	<u>\$ 1,574,608</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable - trade	\$ 625,304	\$ -	\$ 10,412	\$ 3,056,519	\$ -
Unearned revenues	3,059,167	-	-	-	-
Due to other funds	223,725	-	-	-	-
Total Liabilities	<u>3,908,196</u>	<u>-</u>	<u>10,412</u>	<u>3,056,519</u>	<u>-</u>
Fund Balances					
Reserved for					
Nonspendable	\$ 346	\$ -	\$ -	\$ -	\$ -
Restricted-debt service	-	-	-	-	-
Restricted-capital projects and construction	-	647,740	-	3,041,859	-
Restricted-courts building	-	-	-	-	1,574,608
Restricted-administration	-	-	-	-	-
Restricted-law enforcement and corrections	680,068	-	-	-	-
Restricted-records management and preservation	1,694,210	-	-	-	-
Restricted-community services and programs	190,192	-	-	-	-
Restricted-judicial	1,623,008	-	-	-	-
Restricted-health and human services	2,732,629	-	-	-	-
Restricted-capital projects for others	-	-	45,961	9,938,126	-
Total Fund Balances	<u>6,920,453</u>	<u>647,740</u>	<u>45,961</u>	<u>12,979,985</u>	<u>1,574,608</u>
Total Liabilities and Fund Balances	<u>\$ 10,828,649</u>	<u>647,740</u>	<u>\$ 56,373</u>	<u>\$ 16,036,504</u>	<u>\$ 1,574,608</u>

**HAYS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2025**

	BUDGETED NONMAJOR CAPITAL PROJECT FUNDS				
	Infrastructure Improvement Fee Fund	Habitat Conservation Plan Fund	CDBG Disaster Recovery Program Fund	La Cima Public Improvement District 2015 Fund	La Cima PID Neighborhood Improvement 2020 Fund
Assets					
Cash and cash equivalents	\$ 786,828	\$ 3,406,142	\$ 21	\$ 3,544,036	\$ 1,225,507
Receivables					
Ad valorem taxes	-	-	-	-	-
Due from other governments	-	-	6,250	-	-
Miscellaneous	-	-	-	-	-
Due from other funds	-	-	-	6,504	-
Prepaid items	-	-	-	-	-
Total Assets	\$ 786,828	\$ 3,406,142	\$ 6,271	\$ 3,550,540	\$ 1,225,507
Liabilities and Fund Balances					
Liabilities					
Accounts payable - trade	\$ -	\$ -	\$ 21	\$ -	\$ -
Unearned revenues	-	-	-	-	-
Due to other funds	-	-	6,250	-	6,504
Total Liabilities	-	-	6,271	-	6,504
Fund Balances					
Reserved for					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted-debt service	-	-	-	-	-
Restricted-capital projects and construction	-	-	-	-	-
Restricted-courts building	-	-	-	-	-
Restricted-administration	-	-	-	-	-
Restricted-law enforcement and corrections	-	-	-	-	-
Restricted-records management and preservation	-	-	-	-	-
Restricted-community services and programs	-	3,406,142	-	-	-
Restricted-judicial	-	-	-	-	-
Restricted-health and human services	786,828	-	-	-	-
Restricted-capital projects for others	-	-	-	3,550,540	1,219,003
Total Fund Balances	786,828	3,406,142	-	3,550,540	1,219,003
Total Liabilities and Fund Balances	\$ 786,828	\$ 3,406,142	\$ 6,271	\$ 3,550,540	\$ 1,225,507

**HAYS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2025**

	BUDGETED NONMAJOR CAPITAL PROJECT FUNDS			
	ORCA		Total Nonmajor Capital Project Funds	Total Nonmajor Governmental Funds
	La Cima PID Neighborhood Improvement 2022 Fund	Cedar Oaks Mesa Fund		
Assets				
Cash and cash equivalents	\$ 3,021,658	\$ 14	\$ 30,299,431	\$ 40,754,101
Receivables				
Ad valorem taxes	-	-	-	-
Due from other governments	-	3,500	9,750	186,772
Miscellaneous	-	-	-	71,987
Due from other funds	-	-	6,504	131,128
Prepaid items	-	-	-	346
Total Assets	\$ 3,021,658	\$ 3,514	\$ 30,315,685	\$ 41,144,334
Liabilities and Fund Balances				
Liabilities				
Accounts payable - trade	\$ -	\$ -	\$ 3,066,952	\$ 3,692,256
Unearned revenues	-	-	-	3,059,167
Due to other funds	-	3,514	16,268	239,993
Total Liabilities	-	3,514	3,083,220	6,991,416
Fund Balances				
Reserved for				
Nonspendable	\$ -	\$ -	\$ -	\$ 346
Restricted-debt service	-	-	-	-
Restricted-capital projects and construction	-	-	3,689,599	3,689,599
Restricted-courts building	-	-	1,574,608	1,574,608
Restricted-administration	-	-	-	-
Restricted-law enforcement and corrections	-	-	-	680,068
Restricted-records management and preservation	-	-	-	1,694,210
Restricted-community services and programs	-	-	3,406,142	3,596,334
Restricted-judicial	-	-	-	1,623,008
Restricted-health and human services	-	-	786,828	3,519,457
Restricted-capital projects for others	3,021,658	-	17,775,288	17,775,288
Total Fund Balances	3,021,658	-	27,232,465	34,152,918
Total Liabilities and Fund Balances	\$ 3,021,658	\$ 3,514	\$ 30,315,685	\$ 41,144,334

HAYS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2025

BUDGETED NONMAJOR SPECIAL REVENUE FUNDS

	Sheriff Abandoned Vehicle Fund	Sheriff Bail Bond Fund	Sheriff Special Projects Fund	Sheriff Drug Forfeiture Fund	DA Hot Check Fee Fund
Revenues					
Taxes					
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Fines	-	-	-	-	-
Charges for services	-	1,650	-	-	1,728
Interest on deposits	1,691	4,421	200	6,347	86
Operating grants and contributions	-	-	1,250	-	-
Other revenue	-	1	-	-	-
Asset forfeitures	-	-	-	8,199	-
Total Revenues	1,691	6,072	1,450	14,546	1,814
Expenditures					
Current					
Administration	-	-	-	-	-
Judicial	-	-	-	-	293
Law enforcement and corrections	-	-	1,200	61,798	-
Community and public services	-	-	-	-	-
Health and human services	-	-	-	-	-
General maintenance	-	-	-	-	-
Highways and streets	-	-	-	-	-
Debt service					
Administrative charges	-	-	-	-	-
Interest	-	-	-	-	-
Principal retirement	-	-	-	-	-
Bond issuance costs	-	-	-	-	-
Capital outlay					
Capital outlay	-	-	-	14,495	-
Total expenditures	-	-	1,200	76,293	293
Excess (deficiency) of revenues over (under) expenditures:	1,691	6,072	250	(61,747)	1,521
Other Financing Sources (Uses)					
Transfers out					
Total Transfers to other funds:	-	-	-	-	-
Transfers in					
Total Transfers from other funds:	-	-	-	-	-
Bonds issued					
Premium on bonds issued	-	-	-	-	-
Special assessment bonds issued	-	-	-	-	-
Other financing sources - SBITA	-	-	-	-	-
Other financing sources - leases	-	-	-	-	-
Total Issuance of debt:	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	1,691	6,072	250	(61,747)	1,521
Fund balances - beginning	36,394	76,534	3,992	150,007	3,274
Fund balances - ending	\$ 38,085	\$ 82,606	\$ 4,242	\$ 88,260	\$ 4,795

HAYS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2025

BUDGETED NONMAJOR SPECIAL REVENUE FUNDS

	DA Drug Forfeiture Fund	Law Library Fund	County and District Court Technology Fund	Records Management and Archive Fund	Guardianship Fee Fund
Revenues					
Taxes					
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Fines	-	-	-	-	-
Charges for services	-	156,250	4,151	1,019,790	19,410
Interest on deposits	3,276	4,387	1,213	69,736	2,061
Operating grants and contributions	-	-	-	-	-
Other revenue	3,249	1,127	-	11	-
Asset forfeitures	123,527	-	-	-	-
Total Revenues	130,052	161,764	5,364	1,089,537	21,471
Expenditures					
Current					
Administration	-	-	-	-	-
Judicial	42,812	160,803	-	1,599,091	54,967
Law enforcement and corrections	-	-	-	-	-
Community and public services	-	-	-	-	-
Health and human services	-	-	-	-	-
General maintenance	-	-	-	-	-
Highways and streets	-	-	-	-	-
Debt service					
Administrative charges	-	-	-	-	-
Interest	-	362	-	1,142	-
Principal retirement	-	3,635	-	23,744	-
Bond issuance costs	-	-	-	-	-
Capital outlay					
Capital outlay	20,196	-	-	-	-
Total expenditures	63,008	164,800	-	1,623,977	54,967
Excess (deficiency) of revenues over (under) expenditures:	67,044	(3,036)	5,364	(534,440)	(33,496)
Other Financing Sources (Uses)					
Transfers out	-	-	-	-	-
Total Transfers to other funds:	-	-	-	-	-
Transfers in	-	-	-	-	-
Total Transfers from other funds:	-	-	-	-	-
Bonds issued	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-
Special assessment bonds issued	-	-	-	-	-
Other financing sources - SBITA	-	-	-	-	-
Other financing sources - leases	-	-	-	-	-
Total Issuance of debt:	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	67,044	(3,036)	5,364	(534,440)	(33,496)
Fund balances - beginning	241,578	93,463	24,306	1,563,604	44,870
Fund balances - ending	\$ 308,622	\$ 90,427	\$ 29,670	\$ 1,029,164	\$ 11,374

HAYS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2025

BUDGETED NONMAJOR SPECIAL REVENUE FUNDS

	Court Records Preservation Fund	County Records Preservation Fund	Courthouse Security Fund	District Court Records Technology Fund	Justice Court Building Security Fund
Revenues					
Taxes					
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Fines	-	-	-	-	-
Charges for services	140,250	27,069	142,926	391	488
Interest on deposits	19,888	9,843	6,824	1,326	5,939
Operating grants and contributions	-	-	-	-	-
Other revenue	-	10	-	-	-
Asset forfeitures	-	-	-	-	-
Total Revenues	160,138	36,922	149,750	1,717	6,427
Expenditures					
Current					
Administration	-	-	-	-	-
Judicial	-	191,658	222,984	-	-
Law enforcement and corrections	-	-	-	-	-
Community and public services	-	-	-	-	-
Health and human services	-	-	-	-	-
General maintenance	-	-	-	-	-
Highways and streets	-	-	-	-	-
Debt service					
Administrative charges	-	-	-	-	-
Interest	-	-	-	-	-
Principal retirement	-	-	-	-	-
Bond issuance costs	-	-	-	-	-
Capital outlay					
Capital outlay	-	8,122	-	-	-
Total expenditures	-	199,780	222,984	-	-
Excess (deficiency) of revenues over (under) expenditures:	160,138	(162,858)	(73,234)	1,717	6,427
Other Financing Sources (Uses)					
Transfers out	-	-	-	-	-
Total Transfers to other funds:	-	-	-	-	-
Transfers in	-	-	-	-	-
Total Transfers from other funds:	-	-	-	-	-
Bonds issued	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-
Special assessment bonds issued	-	-	-	-	-
Other financing sources - SBITA	-	-	-	-	-
Other financing sources - leases	-	-	-	-	-
Total Issuance of debt:	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	160,138	(162,858)	(73,234)	1,717	6,427
Fund balances - beginning	373,986	263,657	171,106	28,406	127,640
Fund balances - ending	\$ 534,124	\$ 100,799	\$ 97,872	\$ 30,123	\$ 134,067

HAYS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2025

BUDGETED NONMAJOR SPECIAL REVENUE FUNDS

	Court Reporters Service Fund	Justice Court Technology Fund	Dispute Resolution Fund	Local Health Services Fund	Tobacco Settlement Fund
Revenues					
Taxes					
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Fines	-	-	-	-	-
Charges for services	113,635	36,405	103,337	-	-
Interest on deposits	3,826	23,518	4,921	106,485	3,050
Operating grants and contributions	-	44	-	695,291	174,618
Other revenue	-	-	-	2,040	-
Asset forfeitures	-	-	-	-	-
Total Revenues	117,461	59,967	108,258	803,816	177,668
Expenditures					
Current					
Administration	-	-	-	-	-
Judicial	126,272	19,262	67,092	-	-
Law enforcement and corrections	-	-	-	-	-
Community and public services	-	-	-	-	-
Health and human services	-	-	-	3,373,306	31,370
General maintenance	-	-	-	-	-
Highways and streets	-	-	-	-	-
Debt service					
Administrative charges	-	-	-	-	-
Interest	-	-	-	7,843	-
Principal retirement	-	-	-	34,362	-
Bond issuance costs	-	-	-	-	-
Capital outlay					
Capital outlay	-	-	-	-	-
Total expenditures	126,272	19,262	67,092	3,415,511	31,370
Excess (deficiency) of revenues over (under) expenditures:	(8,811)	40,705	41,166	(2,611,695)	146,298
Other Financing Sources (Uses)					
Transfers out	-	-	-	-	-
Total Transfers to other funds:	-	-	-	-	-
Transfers in	-	-	-	3,017,866	-
Total Transfers from other funds:	-	-	-	3,017,866	-
Bonds issued	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-
Special assessment bonds issued	-	-	-	-	-
Other financing sources - SBITA	-	-	-	-	-
Other financing sources - leases	-	-	-	-	-
Total Issuance of debt:	-	-	-	-	-
Total other financing sources (uses)	-	-	-	3,017,866	-
Net change in fund balances	(8,811)	40,705	41,166	406,171	146,298
Fund balances - beginning	77,760	504,959	89,356	25	90,088
Fund balances - ending	\$ 68,949	\$ 545,664	\$ 130,522	\$ 406,196	\$ 236,386

HAYS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2025

BUDGETED NONMAJOR SPECIAL REVENUE FUNDS

	Opioid Abatement Settlement Fund	Historical Commission Publications Fund	County Child Abuse Prevention Fund	Veteran's Court Program Fund	Local Provider Participation Fund
Revenues					
Taxes					
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Fines	-	-	-	-	-
Charges for services	-	-	988	-	-
Interest on deposits	3,776	6,867	21	1,084	120,535
Operating grants and contributions	157,754	-	-	10,307	-
Other revenue	-	-	-	-	23,026,739
Asset forfeitures	-	-	-	-	-
Total Revenues	161,530	6,867	1,009	11,391	23,147,274
Expenditures					
Current					
Administration	-	-	-	-	-
Judicial	-	-	988	-	-
Law enforcement and corrections	-	-	-	-	-
Community and public services	-	4,369	-	-	-
Health and human services	65,233	-	-	-	25,762,744
General maintenance	-	-	-	-	-
Highways and streets	-	-	-	-	-
Debt service					
Administrative charges	-	-	-	-	-
Interest	-	-	-	-	-
Principal retirement	-	-	-	-	-
Bond issuance costs	-	-	-	-	-
Capital outlay					
Capital outlay	-	-	-	-	-
Total expenditures	65,233	4,369	988	-	25,762,744
Excess (deficiency) of revenues over (under) expenditures:	96,297	2,498	21	11,391	(2,615,470)
Other Financing Sources (Uses)					
Transfers out	-	-	-	-	-
Total Transfers to other funds:	-	-	-	-	-
Transfers in	-	-	-	-	-
Total Transfers from other funds:	-	-	-	-	-
Bonds issued	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-
Special assessment bonds issued	-	-	-	-	-
Other financing sources - SBITA	-	-	-	-	-
Other financing sources - leases	-	-	-	-	-
Total Issuance of debt:	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	96,297	2,498	21	11,391	(2,615,470)
Fund balances - beginning	159,497	156,656	229	19,647	2,734,402
Fund balances - ending	\$ 255,794	\$ 159,154	\$ 250	\$ 31,038	\$ 118,932

HAYS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2025

BUDGETED NONMAJOR SPECIAL REVENUE FUNDS

	Fire Marshal Code Fee Fund	Language Access Fee Fund	American Rescue Plan Act Fund	Local Assistance and Tribal Consistency Fund	Texas Water Development Fund
Revenues					
Taxes					
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Fines	-	-	-	-	-
Charges for services	147,579	35,051	-	-	-
Interest on deposits	4,009	3,692	293,723	4,114	-
Operating grants and contributions	-	-	3,490,485	82,787	71,942
Other revenue	-	-	-	-	-
Asset forfeitures	-	-	-	-	-
Total Revenues	151,588	38,743	3,784,208	86,901	71,942
Expenditures					
Current					
Administration	-	-	-	-	-
Judicial	-	-	2,297,982	-	-
Law enforcement and corrections	-	-	-	-	-
Community and public services	-	-	137,594	-	-
Health and human services	158,375	-	1,575,239	82,787	71,942
General maintenance	-	-	-	-	-
Highways and streets	-	-	-	-	-
Debt service					
Administrative charges	-	-	-	-	-
Interest	-	-	795	-	-
Principal retirement	-	-	16,305	-	-
Bond issuance costs	-	-	-	-	-
Capital outlay					
Capital outlay	-	-	-	-	-
Total expenditures	158,375	-	4,027,915	82,787	71,942
Excess (deficiency) of revenues over (under) expenditures:	(6,787)	38,743	(243,707)	4,114	-
Other Financing Sources (Uses)					
Transfers out	-	-	-	-	-
Total Transfers to other funds:	-	-	-	-	-
Transfers in	-	-	-	-	-
Total Transfers from other funds:	-	-	-	-	-
Bonds issued	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-
Special assessment bonds issued	-	-	-	-	-
Other financing sources - SBITA	-	-	-	-	-
Other financing sources - leases	-	-	-	-	-
Total Issuance of debt:	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	(6,787)	38,743	(243,707)	4,114	-
Fund balances - beginning	111,060	68,096	1,854,755	6,807	-
Fund balances - ending	\$ 104,273	\$ 106,839	\$ 1,611,048	\$ 10,921	\$ -

HAYS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2025

	BUDGETED NONMAJOR SPECIAL REVENUE FUNDS		UNBUDGETED NONMAJOR SPECIAL REVENUE FUNDS		
	Constable Precinct 2 Drug Forfeiture Fund	Truancy Court Fee Fund	Sheriff LEOSE Fund	Sheriff Federal Discretionary Fund	Sheriff Commissary Fund
Revenues					
Taxes					
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Fines	-	-	-	-	-
Charges for services	-	415	-	-	-
Interest on deposits	7	143	1,682	3,179	-
Operating grants and contributions	-	-	49,048	-	-
Other revenue	-	-	-	-	662,594
Asset forfeitures	-	-	-	77,865	-
Total Revenues	7	558	50,730	81,044	662,594
Expenditures					
Current					
Administration	-	-	-	-	-
Judicial	-	-	-	-	-
Law enforcement and corrections	-	-	55,364	24,715	588,338
Community and public services	-	-	-	-	-
Health and human services	-	-	-	-	-
General maintenance	-	-	-	-	-
Highways and streets	-	-	-	-	-
Debt service					
Administrative charges	-	-	-	-	-
Interest	-	-	-	-	-
Principal retirement	-	-	-	-	-
Bond issuance costs	-	-	-	-	-
Capital outlay					
Capital outlay	-	-	-	10,430	11,520
Total expenditures	-	-	55,364	35,145	599,858
Excess (deficiency) of revenues over (under) expenditures:	7	558	(4,634)	45,899	62,736
Other Financing Sources (Uses)					
Transfers out	-	-	-	-	-
Total Transfers to other funds:	-	-	-	-	-
Transfers in	-	-	-	-	-
Total Transfers from other funds:	-	-	-	-	-
Bonds issued	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-
Special assessment bonds issued	-	-	-	-	-
Other financing sources - SBITA	-	-	-	-	-
Other financing sources - leases	-	-	-	-	-
Total Issuance of debt:	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	7	558	(4,634)	45,899	62,736
Fund balances - beginning	360	2,923	80,811	140,386	130,389
Fund balances - ending	\$ 367	\$ 3,481	\$ 76,177	\$ 186,285	\$ 193,125

HAYS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2025

UNBUDGETED NONMAJOR SPECIAL REVENUE FUNDS

	DA State Apportionment Fund	Juvenile Delinquency Prevention Fund	Specialty Court Fund	Youth Diversion Fund	Constable LEOSE Fund	DA LEOSE Fund
Revenues						
Taxes						
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines	-	-	-	-	-	-
Charges for services	-	-	21,609	4,450	-	-
Interest on deposits	-	12	1,673	43	339	-
Operating grants and contributions	20,164	-	-	-	10,465	2,894
Other revenue	-	-	-	-	-	-
Asset forfeitures	-	-	-	-	-	-
Total Revenues	20,164	12	23,282	4,493	10,804	2,894
Expenditures						
Current						
Administration	-	-	-	-	-	-
Judicial	15,318	-	-	-	-	969
Law enforcement and corrections	-	-	-	-	2,733	-
Community and public services	-	-	-	-	-	-
Health and human services	-	-	-	-	-	-
General maintenance	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Debt service						
Administrative charges	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-
Capital outlay						
Capital outlay	-	-	-	-	-	-
Total expenditures	15,318	-	-	-	2,733	969
Excess (deficiency) of revenues over (under) expenditures:	4,846	12	23,282	4,493	8,071	1,925
Other Financing Sources (Uses)						
Transfers out	-	-	-	-	-	-
Total Transfers to other funds:	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Total Transfers from other funds:	-	-	-	-	-	-
Bonds issued	-	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-	-
Special assessment bonds issued	-	-	-	-	-	-
Other financing sources - SBITA	-	-	-	-	-	-
Other financing sources - leases	-	-	-	-	-	-
Total Issuance of debt:	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Net change in fund balances	4,846	12	23,282	4,493	8,071	1,925
Fund balances - beginning	2,857	238	26,634	-	15,823	2,641
Fund balances - ending	\$ 7,703	\$ 250	\$ 49,916	\$ 4,493	\$ 23,894	\$ 4,566

HAYS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2025

BUDGETED NONMAJOR CAPITAL PROJECT FUNDS

	Total Nonmajor Special Revenue Funds	Public Safety Bond 2017 Fund	Park Bond 2011 Fund	Park Bond 2021 Fund	Civil Courts Building Fund
Revenues					
Taxes					
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Fines	-	-	-	-	-
Charges for services	1,977,572	-	-	-	89,863
Interest on deposits	723,937	97,983	2,004	801,602	67,513
Operating grants and contributions	4,767,049	-	-	-	-
Other revenue	23,695,771	-	-	-	-
Asset forfeitures	209,591	-	-	-	-
Total Revenues	31,373,920	97,983	2,004	801,602	157,376
Expenditures					
Current					
Administration	-	-	-	-	-
Judicial	4,800,491	-	-	-	-
Law enforcement and corrections	734,148	20,072	-	-	-
Community and public services	141,963	-	7,915	5,799,707	-
Health and human services	31,120,996	-	-	-	-
General maintenance	-	-	-	-	-
Highways and streets	-	-	-	-	-
Debt service					
Administrative charges	-	-	-	-	-
Interest	10,142	-	-	-	-
Principal retirement	78,046	-	-	-	-
Bond issuance costs	-	-	-	-	-
Capital outlay					
Capital outlay	64,763	2,493,164	19,481	4,680,535	-
Total expenditures	36,950,549	2,513,236	27,396	10,480,242	-
Excess (deficiency) of revenues over (under) expenditures:	(5,576,629)	(2,415,253)	(25,392)	(9,678,640)	157,376
Other Financing Sources (Uses)					
Transfers out	-	-	-	-	-
Total Transfers to other funds:	-	-	-	-	-
Transfers in	3,017,866	-	-	-	-
Total Transfers from other funds:	3,017,866	-	-	-	-
Bonds issued	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-
Special assessment bonds issued	-	-	-	-	-
Other financing sources - SBITA	-	-	-	-	-
Other financing sources - leases	-	-	-	-	-
Total Issuance of debt:	-	-	-	-	-
Total other financing sources (uses)	3,017,866	-	-	-	-
Net change in fund balances	(2,558,763)	(2,415,253)	(25,392)	(9,678,640)	157,376
Fund balances - beginning	9,479,216	3,062,993	71,353	22,658,625	1,417,232
Fund balances - ending	\$ 6,920,453	\$ 647,740	\$ 45,961	\$ 12,979,985	\$ 1,574,608

HAYS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2025

	BUDGETED NONMAJOR CAPITAL PROJECT FUNDS				
	Infrastructure Improvement Fee Fund	Habitat Conservation Plan Fund	CDBG Disaster Recovery Program Fund	La Cima Public Improvement District 2015 Fund	La Cima PID Neighborhood Improvement 2020 Fund
Revenues					
Taxes					
Ad valorem	\$ -	\$ -	\$ -	\$ 1,676,224	\$ 613,317
Fines	-	-	-	-	-
Charges for services	11,900	2,000	-	-	-
Interest on deposits	39,587	151,252	-	139,889	52,320
Operating grants and contributions	-	-	43,750	-	-
Other revenue	-	-	-	-	-
Asset forfeitures	-	-	-	-	-
Total Revenues	51,487	153,252	43,750	1,816,113	665,637
Expenditures					
Current					
Administration	-	-	-	-	-
Judicial	-	-	-	-	-
Law enforcement and corrections	-	-	-	-	-
Community and public services	-	-	-	-	-
Health and human services	-	-	43,750	-	-
General maintenance	70,510	-	-	-	-
Highways and streets	-	-	-	-	-
Debt service					
Administrative charges	-	-	-	3,000	3,000
Interest	-	-	-	970,350	319,688
Principal retirement	-	-	-	300,000	170,000
Bond issuance costs	-	-	-	-	-
Capital outlay					
Capital outlay	102,808	-	-	-	-
Total expenditures	173,318	-	43,750	1,273,350	492,688
Excess (deficiency) of revenues over (under) expenditures:	(121,831)	153,252	-	542,763	172,949
Other Financing Sources (Uses)					
Transfers out					
Total Transfers to other funds:	-	-	-	-	-
Transfers in					
Total Transfers from other funds:	-	-	-	-	-
Bonds issued					
Premium on bonds issued	-	-	-	-	-
Special assessment bonds issued	-	-	-	-	-
Other financing sources - SBITA	-	-	-	-	-
Other financing sources - leases	-	-	-	-	-
Total Issuance of debt:	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	(121,831)	153,252	-	542,763	172,949
Fund balances - beginning	908,659	3,252,890	-	3,007,777	1,046,054
Fund balances - ending	\$ 786,828	\$ 3,406,142	\$ -	\$ 3,550,540	\$ 1,219,003

HAYS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2025

**BUDGETED NONMAJOR
CAPITAL PROJECT FUNDS**

	La Cima PID Neighborhood Improvement 2022 Fund	ORCA Cedar Oaks Mesa Fund	Total Nonmajor Capital Project Funds	Total Nonmajor Governmental Funds
Revenues				
Taxes				
Ad valorem	\$ 2,308,611	\$ -	\$ 4,598,152	\$ 4,598,152
Fines	-	-	-	-
Charges for services	-	-	103,763	2,081,335
Interest on deposits	107,910	-	1,460,060	2,183,997
Operating grants and contributions	-	57,273	101,023	4,868,072
Other revenue	-	-	-	23,695,771
Asset forfeitures	-	-	-	209,591
Total Revenues	2,416,521	57,273	6,262,998	37,636,918
Expenditures				
Current				
Administration	-	-	-	-
Judicial	-	-	-	4,800,491
Law enforcement and corrections	-	-	20,072	754,220
Community and public services	-	-	5,807,622	5,949,585
Health and human services	-	57,273	101,023	31,222,019
General maintenance	-	-	70,510	70,510
Highways and streets	-	-	-	-
Debt service				
Administrative charges	3,500	-	9,500	9,500
Interest	1,086,870	-	2,376,908	2,387,050
Principal retirement	306,000	-	776,000	854,046
Bond issuance costs	-	-	-	-
Capital outlay				
Capital outlay	-	-	7,295,988	7,360,751
Total expenditures	1,396,370	57,273	16,457,623	53,408,172
Excess (deficiency) of revenues over (under) expenditures:	1,020,151	-	(10,194,625)	(15,771,254)
Other Financing Sources (Uses)				
Transfers out	-	-	-	-
Total Transfers to other funds:	-	-	-	-
Transfers in	-	-	-	3,017,866
Total Transfers from other funds:	-	-	-	3,017,866
Bonds issued	-	-	-	-
Premium on bonds issued	-	-	-	-
Special assessment bonds issued	-	-	-	-
Other financing sources - SBITA	-	-	-	-
Other financing sources - leases	-	-	-	-
Total Issuance of debt:	-	-	-	-
Total other financing sources (uses)	-	-	-	3,017,866
Net change in fund balances	1,020,151	-	(10,194,625)	(12,753,388)
Fund balances - beginning	2,001,507	-	37,427,090	46,906,306
Fund balances - ending	\$ 3,021,658	\$ -	\$ 27,232,465	\$ 34,152,918

Hays County
Sheriff Abandoned Vehicle Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Charges for services	\$ -	\$ -	\$ -	\$ -
Interest on deposits	1,000	1,000	1,691	691
Total Revenues	<u>1,000</u>	<u>1,000</u>	<u>1,691</u>	<u>691</u>
Expenditures				
Current				
Salaries and benefits	-	-	-	-
Operating expenditures	30,000	30,000	-	30,000
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Total Expenditures	<u>30,000</u>	<u>30,000</u>	<u>-</u>	<u>30,000</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	(29,000)	(29,000)	1,691	30,691
Net Change in Fund Balances	<u>(29,000)</u>	<u>(29,000)</u>	<u>1,691</u>	<u>30,691</u>
Fund Balances - Beginning	36,394	36,394	36,394	-
Fund Balances - Ending	<u>\$ 7,394</u>	<u>\$ 7,394</u>	<u>\$ 38,085</u>	<u>\$ 30,691</u>

Hays County
Sheriff Bail Bond Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Charges for services	\$ 1,000	\$ 1,000	\$ 1,650	\$ 650
Interest on deposits	1,500	1,500	4,421	2,921
Other revenue	-	-	1	1
Total Revenues	<u>2,500</u>	<u>2,500</u>	<u>6,072</u>	<u>3,572</u>
Expenditures				
Current				
Salaries and benefits	-	-	-	-
Operating expenditures	65,000	65,000	-	65,000
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Total Expenditures	<u>65,000</u>	<u>65,000</u>	<u>-</u>	<u>65,000</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	(62,500)	(62,500)	6,072	68,572
Net Change in Fund Balances	(62,500)	(62,500)	6,072	68,572
Fund Balances - Beginning	76,534	76,534	76,534	-
Fund Balances - Ending	<u>\$14,034</u>	<u>\$14,034</u>	<u>\$ 82,606</u>	<u>\$ 68,572</u>

Hays County
Sheriff Special Projects Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Interest on deposits	\$ -	\$ -	\$ 200	\$ 200
Operating grants and contributions	-	1,250	1,250	-
Total Revenues	<u>-</u>	<u>1,250</u>	<u>1,450</u>	<u>200</u>
Expenditures				
Current				
Salaries and benefits	-	-	-	-
Operating expenditures	1,769	3,019	1,200	1,819
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Total Expenditures	<u>1,769</u>	<u>3,019</u>	<u>1,200</u>	<u>1,819</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	(1,769)	(1,769)	250	2,019
Net Change in Fund Balances	<u>(1,769)</u>	<u>(1,769)</u>	<u>250</u>	<u>2,019</u>
Fund Balances - Beginning	3,992	3,992	3,992	-
Fund Balances - Ending	<u>\$ 2,223</u>	<u>\$ 2,223</u>	<u>\$ 4,242</u>	<u>\$ 2,019</u>

Hays County
Sheriff Drug Forfeiture Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Interest on deposits	\$ -	\$ -	\$ 6,347	\$ 6,347
Other revenue	-	-	-	-
Asset forfeitures	-	-	8,199	8,199
Total Revenues	<u>-</u>	<u>-</u>	<u>14,546</u>	<u>14,546</u>
Expenditures				
Current				
Salaries and benefits	-	-	-	-
Operating expenditures	110,900	68,093	40,469	27,624
Travel	10,000	10,000	-	10,000
Continuing education	-	-	-	-
Non-Capital equipment	-	22,464	21,329	1,135
Capital Outlay	-	20,343	14,495	5,848
Total Expenditures:	<u>120,900</u>	<u>120,900</u>	<u>76,293</u>	<u>44,607</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	(120,900)	(120,900)	(61,747)	59,153
Net Change in Fund Balances:	<u>(120,900)</u>	<u>(120,900)</u>	<u>(61,747)</u>	<u>59,153</u>
Fund Balances - Beginning	150,007	150,007	150,007	-
Fund Balances - Ending:	<u>\$ 29,107</u>	<u>\$ 29,107</u>	<u>\$ 88,260</u>	<u>\$ 59,153</u>

Hays County
DA Hot Check Fee Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Charges for services	\$ -	\$ -	\$ 1,728	\$ 1,728
Other revenue	-	-	86	86
Total Revenues	-	-	1,814	1,814
Expenditures				
Current				
Salaries and benefits	-	-	-	-
Operating expenditures	1,000	1,000	293	707
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Total Expenditures	1,000	1,000	293	707
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	(1,000)	(1,000)	1,521	2,521
Net Change in Fund Balances	(1,000)	(1,000)	1,521	2,521
Fund Balances - Beginning	3,274	3,274	3,274	-
Fund Balances - Ending	<u>\$ 2,274</u>	<u>\$ 2,274</u>	<u>\$ 4,795</u>	<u>\$ 2,521</u>

Hays County
DA Drug Forfeiture Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Other revenue	\$ -	\$ -	\$ -	\$ -
Interest on deposits	-	-	3,276	3,276
Other revenue	-	-	3,249	3,249
Asset forfeitures	-	-	123,527	123,527
Total Revenues	<u>-</u>	<u>-</u>	<u>130,052</u>	<u>130,052</u>
Expenditures				
Current				
Salaries and benefits	-	-	-	-
Operating expenditures	190,000	156,752	22,692	134,060
Travel	-	-	-	-
Continuing education	10,000	10,000	7,071	2,929
Non-capital equipment	-	13,050	13,049	1
Capital Outlay	-	20,198	20,196	2
Total Expenditures	<u>200,000</u>	<u>200,000</u>	<u>63,008</u>	<u>136,992</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	(200,000)	(200,000)	67,044	267,044
Net Change in Fund Balances	(200,000)	(200,000)	67,044	267,044
Fund Balances - Beginning	241,578	241,578	241,578	-
Fund Balances - Ending	<u>\$ 41,578</u>	<u>\$ 41,578</u>	<u>\$ 308,622</u>	<u>\$ 267,044</u>

Hays County
Law Library Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Charges for services	\$130,000	\$130,000	\$ 156,250	\$ 26,250
Interest on deposits	3,000	3,000	4,387	1,387
Other revenue	-	-	1,127	1,127
Total Revenues	133,000	133,000	161,764	28,764
Expenditures				
<i>Law Library</i>				
Salaries and benefits	45,970	46,240	46,118	122
Operating expenditures	144,275	140,008	114,633	25,375
Travel	-	-	-	-
Continuing education	2,000	2,000	52	1,948
Non-capital equipment	-	-	-	-
Capital Outlay	-	-	-	-
Total Law Library	192,245	188,248	160,803	27,445
<i>Other, Judicial</i>				
Salaries and benefits	-	-	-	-
Operating expenditures	-	-	-	-
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
Total Other Judicial	-	-	-	-
<i>Debt service</i>				
Administrative charges	-	-	-	-
Interest	-	362	362	-
Principal Retirement	-	3,635	3,635	-
Total Current Expenditures	192,245	192,245	164,800	27,445
Total Capital outlay	-	-	-	-
Total Debt Service	-	-	-	-
Total Expenditures	192,245	192,245	164,800	27,445
Excess (Deficiency) of Revenues Over (Under) Expenditures	(59,245)	(59,245)	(3,036)	56,209
Other Financing Sources (Uses)				
Other financing sources - leases	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(59,245)	(59,245)	(3,036)	56,209
Fund Balances - Beginning	93,463	93,463	93,463	-
Fund Balances - Ending	\$ 34,218	\$ 34,218	\$ 90,427	\$ 56,209

Hays County
County and District Court Technology Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Charges for services	\$ 4,700	\$ 4,700	\$ 4,151	\$ (549)
Interest on deposits	1,000	1,000	1,213	213
Total Revenues	<u>5,700</u>	<u>5,700</u>	<u>5,364</u>	<u>(336)</u>
Expenditures				
Current				
Salaries and benefits	-	-	-	-
Operating expenditures	23,000	23,000	-	23,000
Travel	-	-	-	-
Continuing education	2,700	2,700	-	2,700
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>25,700</u>	<u>25,700</u>	<u>-</u>	<u>25,700</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	(20,000)	(20,000)	5,364	25,364
Net Change in Fund Balances	(20,000)	(20,000)	5,364	25,364
Fund Balances - Beginning	24,306	24,306	24,306	-
Fund Balances - Ending	<u>\$ 4,306</u>	<u>\$ 4,306</u>	<u>\$ 29,670</u>	<u>\$ 25,364</u>

Hays County
Records Management and Archive Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Charges for services	\$ 950,000	\$ 950,000	\$ 1,019,790	\$ 69,790
Interest on deposits	80,000	80,000	69,736	(10,264)
Other revenue	-	-	11	11
Total Revenues	1,030,000	1,030,000	1,089,537	59,537
Expenditures				
Current				
<i>Records Management & Archive</i>				
Salaries and benefits	28,000	28,000	-	28,000
Operating expenditures	-	-	-	-
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	1,000	-	1,000
<i>Total Records Management & Archive</i>	28,000	29,000	-	29,000
<i>Records Management</i>				
Salaries and benefits	724,287	701,312	566,063	135,249
Operating expenditures	763,492	724,263	299,561	424,702
Travel	-	-	-	-
Continuing education	25,000	25,000	20,315	4,685
Non-capital equipment	-	-	-	-
Capital outlay	-	1,000	-	1,000
<i>Total Records Management</i>	1,512,779	1,451,575	885,939	565,636
<i>Records Archive</i>				
Salaries and benefits	500,371	554,761	553,667	1,094
Operating expenditures	200,000	181,691	158,249	23,442
Travel	1,000	1,237	1,236	1
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Administrative charges	-	-	-	-
Interest	-	1,142	1,142	-
Principal Retirement	-	23,744	23,744	-
<i>Total Records Archive</i>	701,371	762,575	738,038	24,537
Total Current Expenditures	2,242,150	2,216,264	1,599,091	617,173
Total Capital Outlay	-	2,000	-	2,000
Total Debt Service	-	24,886	24,886	-
Total Expenditures	2,242,150	2,243,150	1,623,977	619,173
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,212,150)	(1,213,150)	(534,440)	678,710
Transfers to other funds				
Total Transfers to other funds	-	-	-	-
Other Financing Sources (Uses)				
Other financing sources - leases	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(1,212,150)	(1,213,150)	(534,440)	678,710
Fund Balances - Beginning	1,563,604	1,563,604	1,563,604	-
Fund Balances - Ending	\$ 351,454	\$ 350,454	\$ 1,029,164	\$ 678,710

Hays County
Guardianship Fee Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Charges for services	\$ 15,000	\$ 19,410	\$ 19,410	\$ -
Interest on deposits	1,200	1,200	2,061	861
Total Revenues	<u>16,200</u>	<u>20,610</u>	<u>21,471</u>	<u>861</u>
Expenditures				
Current				
Salaries and benefits	-	-	-	-
Operating expenditures	40,000	54,968	54,967	1
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-Capital equipment	-	-	-	-
Capital equipment	-	-	-	-
Total Expenditures	<u>40,000</u>	<u>54,968</u>	<u>54,967</u>	<u>1</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	(23,800)	(34,358)	(33,496)	862
Net Change in Fund Balances	<u>(23,800)</u>	<u>(34,358)</u>	<u>(33,496)</u>	<u>862</u>
Fund Balances - Beginning	44,870	44,870	44,870	-
Fund Balances - Ending	<u>\$ 21,070</u>	<u>\$ 10,512</u>	<u>\$ 11,374</u>	<u>\$ 862</u>

Hays County
Court Records Preservation Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Charges for services	\$ 110,000	\$ 110,000	\$ 140,250	\$ 30,250
Interest on deposits	6,000	6,000	19,888	13,888
Total Revenues	<u>116,000</u>	<u>116,000</u>	<u>160,138</u>	<u>44,138</u>
Expenditures				
Current				
Salaries and benefits	-	-	-	-
Operating expenditures	400,000	400,000	-	400,000
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-Capital equipment	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>400,000</u>	<u>400,000</u>	<u>-</u>	<u>400,000</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	<u>(284,000)</u>	<u>(284,000)</u>	<u>160,138</u>	<u>444,138</u>
Net Change in Fund Balances	<u>(284,000)</u>	<u>(284,000)</u>	<u>160,138</u>	<u>444,138</u>
Fund Balances - Beginning	373,986	373,986	373,986	-
Fund Balances - Ending	<u>\$ 89,986</u>	<u>\$ 89,986</u>	<u>\$ 534,124</u>	<u>\$ 444,138</u>

Hays County
County Records Preservation Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Charges for services	\$ 30,800	\$ 30,800	\$ 27,069	\$ (3,731)
Interest on deposits	9,000	9,000	9,843	843
Other revenue	-	-	10	10
Total Revenues	<u>39,800</u>	<u>39,800</u>	<u>36,922</u>	<u>(2,878)</u>
Expenditures				
Current				
Salaries and benefits	45,971	46,238	46,117	121
Operating expenditures	192,900	192,633	114,075	78,558
Travel	-	-	-	-
Continuing education	2,500	2,500	490	2,010
Non-Capital equipment	31,900	31,900	30,976	924
Capital outlay	8,200	8,200	8,122	78
Total Expenditures	<u>281,471</u>	<u>281,471</u>	<u>199,780</u>	<u>81,691</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	<u>(241,671)</u>	<u>(241,671)</u>	<u>(162,858)</u>	<u>78,813</u>
Transfers from other funds				
Total Transfers from other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>(241,671)</u>	<u>(241,671)</u>	<u>(162,858)</u>	<u>78,813</u>
Fund Balances - Beginning	263,657	263,657	263,657	-
Fund Balances - Ending	<u>\$ 21,986</u>	<u>\$ 21,986</u>	<u>\$ 100,799</u>	<u>\$ 78,813</u>

Hays County
Courthouse Security Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Charges for services	\$ 128,700	\$ 128,700	\$ 142,926	\$ 14,226
Interest on deposits	6,000	6,000	6,824	824
Total Revenues	<u>134,700</u>	<u>134,700</u>	<u>149,750</u>	<u>15,050</u>
Expenditures				
Current				
<i>Courthouse Security, Non-Departmental</i>				
Salaries and benefits	7,000	-	-	-
Operating expenditures	-	-	-	-
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	18,992	17,770	-	17,770
<i>Total Courthouse Security, Non-Departmental</i>	<u>25,992</u>	<u>17,770</u>	<u>-</u>	<u>17,770</u>
<i>Courthouse Security, District Court</i>				
Salaries and benefits	179,218	179,218	123,139	56,079
Operating expenditures	-	-	-	-
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total Courthouse Security, District Court</i>	<u>179,218</u>	<u>179,218</u>	<u>123,139</u>	<u>56,079</u>
<i>Courthouse Security, CCL</i>				
Salaries and benefits	91,624	99,846	99,845	1
Operating expenditures	-	-	-	-
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total Courthouse Security, CCL</i>	<u>91,624</u>	<u>99,846</u>	<u>99,845</u>	<u>1</u>
Total Current Expenditures	277,842	279,064	222,984	56,080
Total Capital Outlay	18,992	17,770	-	17,770
Total Expenditures	<u>296,834</u>	<u>296,834</u>	<u>222,984</u>	<u>73,850</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	(162,134)	(162,134)	(73,234)	88,900
Net Change in Fund Balances	<u>(162,134)</u>	<u>(162,134)</u>	<u>(73,234)</u>	<u>88,900</u>
Fund Balances - Beginning	171,106	171,106	171,106	-
Fund Balances - Ending	<u>\$ 8,972</u>	<u>\$ 8,972</u>	<u>\$ 97,872</u>	<u>\$ 88,900</u>

Hays County
District Court Records Technology Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Charges for services	\$ 500	\$ 500	\$ 391	\$ (109)
Interest on deposits	1,000	1,000	1,326	326
Total Revenues	<u>1,500</u>	<u>1,500</u>	<u>1,717</u>	<u>217</u>
Expenditures				
Current				
Salaries and benefits	-	-	-	-
Operating expenditures	29,000	29,000	-	29,000
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>29,000</u>	<u>29,000</u>	<u>-</u>	<u>29,000</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	(27,500)	(27,500)	1,717	29,217
Net Change in Fund Balances	(27,500)	(27,500)	1,717	29,217
Fund Balances - Beginning	28,406	28,406	28,406	-
Fund Balances - Ending	<u>\$ 906</u>	<u>\$ 906</u>	<u>\$ 30,123</u>	<u>\$ 29,217</u>

Hays County
Justice Court Building Security Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Charges for services	\$ 460	\$ 460	\$ 488	\$ 28
Interest on deposits	5,000	5,000	5,939	939
Total Revenues	<u>5,460</u>	<u>5,460</u>	<u>6,427</u>	<u>967</u>
Expenditures				
Current				
<i>Justice Court Building Security</i>				
Salaries and benefits	-	-	-	-
Operating expenditures	125,000	125,000	-	125,000
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total Justice Court Building Security</i>	<u>125,000</u>	<u>125,000</u>	<u>-</u>	<u>125,000</u>
<i>Justice of the Peace Pct. 2, 2</i>				
Salaries and benefits	-	-	-	-
Operating expenditures	-	-	-	-
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total Justice of the Peace Pct. 2, 2</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Justice of the Peace Pct. 5</i>				
Salaries and benefits	-	-	-	-
Operating expenditures	-	-	-	-
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total Justice of the Peace Pct. 5</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Current Expenditures	125,000	125,000	-	125,000
Total Capital Outlay	-	-	-	-
Total Expenditures	<u>125,000</u>	<u>125,000</u>	<u>-</u>	<u>125,000</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	(119,540)	(119,540)	6,427	125,967
Net Change in Fund Balances	(119,540)	(119,540)	6,427	125,967
Fund Balances - Beginning	127,640	127,640	127,640	-
Fund Balances - Ending	<u>\$ 8,100</u>	<u>\$ 8,100</u>	<u>\$ 134,067</u>	<u>\$ 125,967</u>

Hays County
Court Reporters Service Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Charges for services	\$ 90,000	\$ 90,000	\$ 113,635	\$ 23,635
Interest on deposits	2,000	2,000	3,826	1,826
Total Revenues	<u>92,000</u>	<u>92,000</u>	<u>117,461</u>	<u>25,461</u>
Expenditures				
Current				
<i>Court Reporters Service, District Court</i>				
Salaries and benefits	-	-	-	-
Operating expenditures	125,000	125,000	120,715	4,285
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
<i>Total Court Reporters Service, District Court</i>	<u>125,000</u>	<u>125,000</u>	<u>120,715</u>	<u>4,285</u>
<i>Court Reporters Service, CCL</i>				
Salaries and benefits	-	-	-	-
Operating expenditures	6,000	6,000	5,557	443
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
<i>Total Court Reporters Service, CCL</i>	<u>6,000</u>	<u>6,000</u>	<u>5,557</u>	<u>443</u>
Total Expenditures	<u>131,000</u>	<u>131,000</u>	<u>126,272</u>	<u>4,728</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	(39,000)	(39,000)	(8,811)	30,189
Net Change in Fund Balances	<u>(39,000)</u>	<u>(39,000)</u>	<u>(8,811)</u>	<u>30,189</u>
Fund Balances - Beginning	77,760	77,760	77,760	-
Fund Balances - Ending	<u>\$ 38,760</u>	<u>\$ 38,760</u>	<u>\$ 68,949</u>	<u>\$ 30,189</u>

Hays County
Justice Court Technology Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Charges for services	\$ 25,200	\$ 25,200	\$ 36,405	\$ 11,205
Interest on deposits	16,000	16,000	23,518	7,518
Other revenue	-	-	44	44
Total Revenues:	<u>41,200</u>	<u>41,200</u>	<u>59,967</u>	<u>18,767</u>
Expenditures				
Current				
<i>Non-Departmental</i>				
Salaries and benefits	-	-	-	-
Operating expenditures	375,000	375,000	-	375,000
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total Non-Departmental</i>	<u>375,000</u>	<u>375,000</u>	<u>-</u>	<u>375,000</u>
<i>Justice of the Peace Pct. 1, Place 1</i>				
Salaries and benefits	-	-	-	-
Operating expenditures	5,750	5,750	1,897	3,853
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total Justice of the Peace Pct. 1, Place 1</i>	<u>5,750</u>	<u>5,750</u>	<u>1,897</u>	<u>3,853</u>
<i>Justice of the Peace Pct. 1, Place 2</i>				
Salaries and benefits	-	-	-	-
Operating expenditures	5,750	5,750	2,295	3,455
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total Justice of the Peace Pct. 1, Place 2</i>	<u>5,750</u>	<u>5,750</u>	<u>2,295</u>	<u>3,455</u>
<i>Justice of the Peace Pct. 2, Place 1</i>				
Salaries and benefits	-	-	-	-
Operating expenditures	5,750	5,750	577	5,173
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total Justice of the Peace Pct. 2, Place 1</i>	<u>5,750</u>	<u>5,750</u>	<u>577</u>	<u>5,173</u>
<i>Justice of the Peace Pct. 2, Place 2</i>				
Salaries and benefits	-	-	-	-
Operating expenditures	8,258	6,360	1,880	4,480
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	6,119	8,017	7,666	351
Capital outlay	-	-	-	-
<i>Total Justice of the Peace Pct. 2, Place 2</i>	<u>14,377</u>	<u>14,377</u>	<u>9,546</u>	<u>4,831</u>

Hays County
Justice Court Technology Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<i>Justice of the Peace Pct. 3</i>				
Salaries and benefits	-	-	-	-
Operating expenditures	6,100	6,100	659	5,441
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total Justice of the Peace Pct. 3</i>	<u>6,100</u>	<u>6,100</u>	<u>659</u>	<u>5,441</u>
<i>Justice of the Peace Pct. 4</i>				
Salaries and benefits	-	-	-	-
Operating expenditures	6,186	6,186	185	6,001
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total Justice of the Peace Pct. 4</i>	<u>6,186</u>	<u>6,186</u>	<u>185</u>	<u>6,001</u>
<i>Justice of the Peace Pct. 5</i>				
Salaries and benefits	-	-	-	-
Operating expenditures	6,465	6,465	1,273	5,192
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	3,050	3,050	2,830	220
Capital outlay	-	-	-	-
<i>Total Justice of the Peace Pct. 5</i>	<u>9,515</u>	<u>9,515</u>	<u>4,103</u>	<u>5,412</u>
Total Current Expenditures	-	428,428	19,262	409,166
Total Capital Outlay	-	-	-	-
Total Expenditures	<u>428,428</u>	<u>428,428</u>	<u>19,262</u>	<u>409,166</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(387,228)</u>	<u>(387,228)</u>	<u>40,705</u>	<u>427,933</u>
Net Change in Fund Balances	(387,228)	(387,228)	40,705	427,933
Fund Balances - Beginning	504,959	504,959	504,959	-
Fund Balances - Ending	<u>\$ 117,731</u>	<u>\$ 117,731</u>	<u>\$ 545,664</u>	<u>\$ 427,933</u>

Hays County
Dispute Resolution Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Charges for services	\$ 71,200	\$ 71,200	\$ 103,337	\$ 32,137
Interest on deposits	1,000	1,000	4,921	3,921
Total Revenues	<u>72,200</u>	<u>72,200</u>	<u>108,258</u>	<u>36,058</u>
Expenditures				
Current				
Salaries and benefits	-	-	-	-
Operating expenditures	72,200	72,200	67,092	5,108
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Total Expenditures	<u>72,200</u>	<u>72,200</u>	<u>67,092</u>	<u>5,108</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	-	-	41,166	41,166
Net Change in Fund Balances	-	-	41,166	41,166
Fund Balances - Beginning	89,356	89,356	89,356	-
Fund Balances - Ending	<u>\$ 89,356</u>	<u>\$ 89,356</u>	<u>\$ 130,522</u>	<u>\$ 41,166</u>

Hays County
Local Health Services Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Charges for services	\$ -	\$ -	\$ -	\$ -
Interest on deposits	20,000	20,000	106,485	86,485
Operating grants and contributions	820,397	920,971	695,291	(225,680)
Other revenue	-	489	2,040	1,551
Total Revenues:	<u>840,397</u>	<u>941,460</u>	<u>803,816</u>	<u>(137,644)</u>
Expenditures				
Current				
<i>Personal Health</i>				
Salaries and benefits	414,496	525,247	478,928	46,319
Operating expenditures	2,208,397	2,162,827	2,135,598	27,229
Travel	50	81	80	1
Continuing education	5,000	4,973	4,935	38
Non-capital equipment	14,169	14,169	9,792	4,377
Debt service				
Administrative charges	-	-	-	-
Interest	-	7,843	7,843	-
Principal Retirement	-	34,362	34,362	-
Capital outlay	-	-	-	-
<i>Total Personal Health</i>	<u>2,642,112</u>	<u>2,749,502</u>	<u>2,671,538</u>	<u>77,964</u>
<i>Personal Health, Animal Welfare Services</i>				
Salaries and benefits	-	44,836	24,038	20,798
Operating expenditures	-	75,686	2,606	73,080
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	4,500	4,097	-
Capital outlay	-	-	-	-
<i>Total Personal Health, Grants, DSHS Imm</i>	<u>-</u>	<u>125,022</u>	<u>30,741</u>	<u>94,281</u>
<i>Personal Health, Grants, DSHS Immunization</i>				
Salaries and benefits	195,956	195,956	169,442	26,514
Operating expenditures	4,340	4,629	4,127	502
Travel	500	211	-	211
Continuing education	500	500	-	500
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total Personal Health, Grants, DSHS Imm</i>	<u>201,296</u>	<u>201,296</u>	<u>173,569</u>	<u>27,727</u>
<i>Personal Health, Grants, DSHS RLSS LPH</i>				
Salaries and benefits	110,890	110,890	69,926	40,964
Operating expenditures	450	450	109	341
Travel	100	100	-	100
Continuing education	300	300	20	280
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total Personal Health, Grants, DSHS RLSS LPH</i>	<u>111,740</u>	<u>111,740</u>	<u>70,055</u>	<u>41,685</u>
<i>Personal Health, Grants, DSHS TB Program-State</i>				
Salaries and benefits	32,316	32,316	23,698	8,618
Operating expenditures	15,760	15,760	8,299	7,461
Travel	100	100	-	100
Continuing education	250	250	-	250
Non-capital equipment	-	-	-	-

Hays County
Local Health Services Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Capital outlay	-	-	-	-
<i>Total Personal Health, Grants, DSHS TB Program-State</i>	<u>48,426</u>	<u>48,426</u>	<u>31,997</u>	<u>16,429</u>
<i>Personal Health, Grants, DSHS TB Program-Fed</i>				
Salaries and benefits	31,048	31,048	22,284	8,764
Operating expenditures	8,300	8,300	1,190	7,110
Travel	-	-	-	-
Continuing education	300	300	-	300
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total Personal Health, Grants, DSHS TB Program-Fed</i>	<u>39,648</u>	<u>39,648</u>	<u>23,474</u>	<u>16,174</u>
<i>Personal Health, Grants, DSHS Infec Disease Contrl/SUREB</i>				
Salaries and benefits	91,591	93,874	93,695	179
Operating expenditures	895	895	-	895
Travel	50	50	-	50
Continuing education	500	500	-	500
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total Personal Health, Grants, DSHS Infec Disease Contrl/SUREB</i>	<u>93,036</u>	<u>95,319</u>	<u>93,695</u>	<u>1,624</u>
<i>Personal Health, Grants, DSHS CPS Hazards</i>				
Salaries and benefits	120,252	120,252	96,721	23,531
Operating expenditures	16,785	16,785	6,894	9,891
Travel	-	-	-	-
Continuing education	2,344	2,344	930	1,414
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total Personal Health, Grants, DSHS CPS/Hazards</i>	<u>139,381</u>	<u>139,381</u>	<u>104,545</u>	<u>34,836</u>
<i>Personal Health, Grants, DSHS COVID-19 EPI</i>				
Salaries and benefits	-	91,595	32,499	59,096
Operating expenditures	6,358	9,554	1,048	8,506
Travel	2,860	2,860	-	2,860
Continuing education	-	-	-	-
Non-capital equipment	-	2,500	1,469	1,031
Capital outlay	-	-	-	-
<i>Total Personal Health, Grants, DSHS COVID-19 EPI</i>	<u>9,218</u>	<u>106,509</u>	<u>35,016</u>	<u>71,493</u>
<i>Personal Health, Grants, DSHS Public Health Infrs PHIG</i>				
Salaries and benefits	111,257	115,865	109,982	5,883
Operating expenditures	1,740	1,618	134	1,484
Travel	-	-	-	-
Continuing education	770	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total Personal Health, DSHS DSHS Public Health Infrs PHIG</i>	<u>113,767</u>	<u>117,483</u>	<u>110,116</u>	<u>7,367</u>

Hays County
Local Health Services Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<i>Personal Health, Grants, DSHS COVID-19 Health</i>				
<i>Disparities</i>				
Salaries and benefits	144,934	144,934	70,710	74,224
Operating expenditures	75,266	75,266	55	75,211
Travel	1,500	1,500	-	1,500
Continuing education	3,300	3,300	-	3,300
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total Personal Health, Grants, DSHS COVID-19 Health</i>				
<i>Disparities</i>	<u>225,000</u>	<u>225,000</u>	<u>70,765</u>	<u>154,235</u>
Total Current Expenditures	3,623,624	3,917,121	3,373,306	543,815
Total Capital Outlay	-	-	-	-
Total Debt Service	-	42,205	42,205	-
Total Expenditures	<u>3,623,624</u>	<u>3,959,326</u>	<u>3,415,511</u>	<u>543,815</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,783,227)</u>	<u>(3,017,866)</u>	<u>(2,611,695)</u>	<u>406,171</u>
Transfers from other funds	<u>2,783,227</u>	<u>3,017,866</u>	<u>3,017,866</u>	<u>-</u>
Total Transfers from other funds	<u>2,783,227</u>	<u>3,017,866</u>	<u>3,017,866</u>	<u>-</u>
Net Change in Fund Balances	-	-	406,171	406,171
Fund Balances - Beginning	25	25	25	-
Fund Balances - Ending	<u>\$ 25</u>	<u>\$ 25</u>	<u>\$ 406,196</u>	<u>\$ 406,171</u>

Hays County
Tobacco Settlement Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest on deposits	\$ -	\$ -	\$ 3,050	\$ 3,050
Operating grants and contributions	150,000	150,000	174,618	24,618
Total Revenues	<u>150,000</u>	<u>150,000</u>	<u>177,668</u>	<u>27,668</u>
Expenditures				
Current				
Salaries and benefits	-	-	-	-
Operating expenditures	150,000	147,875	29,245	118,630
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	2,125	2,125	-
Capital outlay	-	-	-	-
Total Expenditures	<u>150,000</u>	<u>150,000</u>	<u>31,370</u>	<u>118,630</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	-	-	146,298	146,298
Transfers to other funds	-	-	-	-
Total Transfers to other funds	-	-	-	-
Net Change in Fund Balances	-	-	146,298	146,298
Fund Balances - Beginning	90,088	90,088	90,088	-
Fund Balances - Ending	<u>\$ 90,088</u>	<u>\$ 90,088</u>	<u>\$ 236,386</u>	<u>\$ 146,298</u>

Hays County
Opioid Abatement Settlement Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest on deposits	\$ -	\$ -	\$ 3,776	\$ 3,776
Operating grants and contributions	32,000	32,000	157,754	125,754
Total Revenues	<u>32,000</u>	<u>32,000</u>	<u>161,530</u>	<u>129,530</u>
Expenditures				
Current				
Salaries and benefits	80,707	80,707	64,387	16,320
Operating expenditures	95,000	95,000	846	94,154
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>175,707</u>	<u>175,707</u>	<u>65,233</u>	<u>110,474</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	<u>(143,707)</u>	<u>(143,707)</u>	<u>96,297</u>	<u>240,004</u>
Transfers to other funds				
Total Transfers to other funds	-	-	-	-
Net Change in Fund Balances	<u>(143,707)</u>	<u>(143,707)</u>	<u>96,297</u>	<u>240,004</u>
Fund Balances - Beginning	159,497	159,497	159,497	-
Fund Balances - Ending	<u>\$ 15,790</u>	<u>\$ 15,790</u>	<u>\$ 255,794</u>	<u>\$ 240,004</u>

Hays County
Historical Commission Publication Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Interest on deposits	\$ 4,000	\$ 4,000	\$ 6,867	\$ 2,867
Operating grants and contributions	-	-	-	-
Other revenue	-	-	-	-
Total Revenues:	4,000	4,000	6,867	2,867
Expenditures				
<i>Operating</i>				
Salaries and benefits	-	-	-	-
Operating expenditures	138,000	138,000	4,369	133,631
Travel	4,000	4,000	-	4,000
Continuing education	5,000	5,000	-	5,000
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
Total Operating	147,000	147,000	4,369	142,631
Total Current Expenditures	147,000	147,000	4,369	142,631
Total Capital Outlay	-	-	-	-
Total Expenditures	147,000	147,000	4,369	142,631
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	(143,000)	(143,000)	2,498	145,498
Net Change in Fund Balances	(143,000)	(143,000)	2,498	145,498
Fund Balances - Beginning	156,656	156,656	156,656	-
Fund Balances - Ending	\$ 13,656	\$ 13,656	\$ 159,154	\$ 145,498

Hays County
County Child Abuse Prevention
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Charges for services	\$ 1,000	\$ 1,000	\$ 988	\$ (12)
Interest on deposits	-	-	21	21
Total Revenues	<u>1,000</u>	<u>1,000</u>	<u>1,009</u>	<u>9</u>
Expenditures				
Current				
Salaries and benefits	\$ -	\$ -	\$ -	\$ -
Operating expenditures	1,000	1,000	988	12
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Total Expenditures	<u>1,000</u>	<u>1,000</u>	<u>988</u>	<u>12</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	-	-	21	21
Net Change in Fund Balances	<u>-</u>	<u>-</u>	<u>21</u>	<u>21</u>
Fund Balances - Beginning	229	229	229	-
Fund Balances - Ending	<u>\$ 229</u>	<u>\$ 229</u>	<u>\$ 250</u>	<u>\$ 21</u>

Hays County
Veteran's Court Program Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Interest on deposits	\$ 400	\$ 400	\$ 1,084	\$ 684
Operating grants and contributions	-	-	10,307	10,307
Total Revenues:	<u>400</u>	<u>400</u>	<u>11,391</u>	<u>10,991</u>
Expenditures				
Current				
Salaries and benefits	\$ -	\$ -	\$ -	\$ -
Operating expenditures	11,000	11,000	-	11,000
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Total Expenditures	<u>11,000</u>	<u>11,000</u>	<u>-</u>	<u>11,000</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	<u>(10,600)</u>	<u>(10,600)</u>	<u>11,391</u>	<u>21,991</u>
Net Change in Fund Balances	<u>(10,600)</u>	<u>(10,600)</u>	<u>11,391</u>	<u>21,991</u>
Fund Balances - Beginning	<u>19,647</u>	<u>19,647</u>	<u>19,647</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 9,047</u>	<u>\$ 9,047</u>	<u>\$ 31,038</u>	<u>\$ 21,991</u>

Hays County
Local Provider Participation Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest on deposits	\$ -	\$ -	\$ 120,535	\$ 120,535
Other revenue	15,000,000	23,026,739	23,026,739	-
Total Revenues	<u>15,000,000</u>	<u>23,026,739</u>	<u>23,147,274</u>	<u>120,535</u>
Expenditures				
Current				
Salaries and benefits	\$ -	\$ -	\$ -	\$ -
Operating expenditures	15,000,000	25,762,744	25,762,744	-
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Total Expenditures	<u>15,000,000</u>	<u>25,762,744</u>	<u>25,762,744</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	-	(2,736,005)	(2,615,470)	120,535
Net Change in Fund Balances	<u>-</u>	<u>(2,736,005)</u>	<u>(2,615,470)</u>	<u>120,535</u>
Fund Balances - Beginning	2,734,402	2,734,402	2,734,402	-
Fund Balances - Ending	<u>\$ 2,734,402</u>	<u>\$ (1,603)</u>	<u>\$ 118,932</u>	<u>\$ 120,535</u>

Hays County
Fire Marshal Code Fee Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Interest on deposits	\$ 3,000	\$ 3,000	\$ 4,009	\$ 1,009
Charges for services	90,000	90,000	147,579	57,579
Total Revenues:	<u>93,000</u>	<u>93,000</u>	<u>151,588</u>	<u>58,588</u>
Expenditures				
Current				
Salaries and benefits	\$ 180,776	\$ 180,776	\$ 158,375	\$ 22,401
Operating expenditures	-	-	-	-
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Total Expenditures	<u>180,776</u>	<u>180,776</u>	<u>158,375</u>	<u>22,401</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	<u>(87,776)</u>	<u>(87,776)</u>	<u>(6,787)</u>	<u>80,989</u>
Net Change in Fund Balances	<u>(87,776)</u>	<u>(87,776)</u>	<u>(6,787)</u>	<u>80,989</u>
Fund Balances - Beginning	111,060	111,060	111,060	-
Fund Balances - Ending	<u>\$ 23,284</u>	<u>\$ 23,284</u>	<u>\$ 104,273</u>	<u>\$ 80,989</u>

Hays County
Language Access Fee Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Interest on deposits	\$ 900	\$ 900	\$ 3,692	\$ 2,792
Charges for services	20,600	20,600	35,051	14,451
Total Revenues:	<u>21,500</u>	<u>21,500</u>	<u>38,743</u>	<u>17,243</u>
Expenditures				
Current				
<i>Language Access Fee, District Court</i>				
Salaries and benefits	30,000	30,000	-	30,000
Operating expenditures	-	-	-	-
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
<i>Total Language Access Fee, District Court</i>	<u>30,000</u>	<u>30,000</u>	<u>-</u>	<u>30,000</u>
<i>Language Access Fee, CCL</i>				
Salaries and benefits	20,000	20,000	-	20,000
Operating expenditures	-	-	-	-
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
<i>Total Language Access Fee, CCL</i>	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>
Total Expenditures	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	(28,500)	(28,500)	38,743	67,243
Net Change in Fund Balances	(28,500)	(28,500)	38,743	67,243
Fund Balances - Beginning	68,096	68,096	68,096	-
Fund Balances - Ending	<u>\$ 39,596</u>	<u>\$ 39,596</u>	<u>\$ 106,839</u>	<u>\$ 67,243</u>

Hays County
American Rescue Plan Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Charges for services	\$ -	\$ -	\$ -	\$ -
Operating grants and contributions	9,407,953	9,416,681	3,490,485	(5,926,196)
Interest on deposits	-	70,314	293,723	223,409
Total Revenues	<u>9,407,953</u>	<u>9,486,995</u>	<u>3,784,208</u>	<u>(5,702,787)</u>
Expenditures				
Current				
<i>County Wide Projects</i>				
Salaries and benefits	-	-	-	-
Operating	125,679	102,806	22,343	80,463
HCWC	-	25,000	12,500	12,500
ESD #5	1,500,000	1,500,000	-	1,500,000
ESD #8	1,500,000	1,500,000	-	1,500,000
CASA Project	-	40,000	40,000	-
Gunner Thames Memorial	-	25,000	25,000	-
Kyle Area Senior Citizens	85,000	85,000	30,371	54,629
Burke Center for Youth	-	25,000	25,000	-
Dripping Springs Education Found	-	50,000	50,000	-
Hilly Country Rally for Kids	-	25,000	25,000	-
Wimberley Education Foundation	10,800	10,800	-	10,800
Wimberley EMS	121,079	121,079	-	121,079
DS Community Mission Partnership	-	20,000	10,000	10,000
KZSM	30,000	30,000	13,888	16,112
Hays County Livestock Expo	-	50,000	25,000	25,000
Lonestar Cattlemen Foundation	25,000	50,000	12,500	37,500
Hays County Child Protective Bd	32,000	32,000	27,777	4,223
Tommy Dodd Memorial Buyers Group	-	25,000	25,000	-
FWW Post 2933	-	5,000	2,500	2,500
Emergency Services District #2	200,000	200,000	200,000	-
Patriots Hall	-	50,000	25,000	25,000
Emergency Services District #4	125,000	125,000	-	125,000
American Legion Post 290	2,803	7,803	2,500	5,303
Buda VFW Post 12161	10,602	10,602	-	10,602
SM Area Chamber of Commerce	80,000	80,000	22,343	57,657
Forever 15	40,000	40,000	20,138	19,862
PALS	12,500	12,500	12,500	-
Capital IDEA	45,000	45,000	40,500	4,500
Friends of the Buda Library	7,986	17,986	17,986	-
Driftwood Historical Consrvtn	11,280	31,280	20,000	11,280
Greater San Marcos Partnership	25,000	25,000	-	25,000
SM Youth Services Bureau	30,000	30,000	-	30,000
Riparius Foundation	80,000	100,000	60,000	40,000
City of Buda Transportation	21,000	21,000	21,000	-
Dripping Springs Library	-	40,000	20,000	20,000
Travel	-	9,944	9,943	1
Continuing education	-	-	-	-
Non-capital equipment	5,433	5,433	2,830	2,603
Capital outlay	-	-	-	-
<i>Total County Wide Projects</i>	<u>4,126,162</u>	<u>4,573,233</u>	<u>821,619</u>	<u>3,751,614</u>
<i>Mental Health</i>				
Salaries and benefits	-	-	-	-
Operating expenditures	-	1,486	1,485	1
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total Mental Health</i>	<u>-</u>	<u>1,486</u>	<u>1,485</u>	<u>1</u>

Hays County
American Rescue Plan Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<i>Public Defender Office</i>				
Salaries and benefits	-	-	-	-
Operating expenditures	2,297,982	2,297,982	2,297,982	-
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total Public Defender Office</i>	2,297,982	2,297,982	2,297,982	-
<i>United Way Cancer Screening</i>				
Salaries and benefits	-	-	-	-
Operating expenditures	500,000	500,000	102,278	397,722
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total United Way Cancer Screening</i>	500,000	500,000	102,278	397,722
<i>Hays County Food Bank</i>				
Salaries and benefits	-	-	-	-
Operating expenditures	1,199,009	1,199,009	-	1,199,009
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total Hays County Food Bank</i>	1,199,009	1,199,009	-	1,199,009
<i>Maxwell Special Utility District</i>				
Salaries and benefits	-	-	-	-
Operating expenditures	50,000	50,000	-	50,000
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total Maxwell Special Utility District</i>	50,000	50,000	-	50,000
<i>ISD Behavioral Health</i>				
Salaries and benefits	-	-	-	-
Operating expenditures	-	-	-	-
DSISD	200,000	200,000	61,484	138,516
HCISD	112,500	125,956	125,955	1
SMCISD	200,000	200,000	-	200,000
WISD	112,500	112,500	14,800	97,700
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total ISD Behavioral Health</i>	625,000	638,456	202,239	436,217
<i>Health Dept Outreach & Programs</i>				
Salaries and benefits	85,620	87,378	87,319	59
Operating expenditures	-	-	-	-
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total Health Dept Outreach & Programs</i>	85,620	87,378	87,319	59

Hays County
American Rescue Plan Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
<i>Commissioners Pct 4 Outreach</i>				
Salaries and benefits	69,478	69,478	63,457	6,021
Operating expenditures	-	-	-	-
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total Commissioners Pct 4 Outreach</i>	<u>69,478</u>	<u>69,478</u>	<u>63,457</u>	<u>6,021</u>
<i>Rental Assistance</i>				
Salaries and benefits	-	-	-	-
Operating expenditures	300,000	300,000	270,493	29,507
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total Rental Assistance</i>	<u>300,000</u>	<u>300,000</u>	<u>270,493</u>	<u>29,507</u>
<i>Watershed Coordinator</i>				
Salaries and benefits	83,617	89,810	89,805	5
Operating expenditures	-	-	-	-
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total Watershed Coordinator</i>	<u>83,617</u>	<u>89,810</u>	<u>89,805</u>	<u>5</u>
<i>Comm Pct 1 and 2 Outreach</i>				
Salaries and benefits	71,085	74,141	74,138	3
Operating expenditures	-	-	-	-
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total Comm Pct 1 and 2 Outreach</i>	<u>71,085</u>	<u>74,141</u>	<u>74,138</u>	<u>3</u>
<i>Debt service</i>				
Administrative charges	-	-	-	-
Interest	-	795	795	-
Principal Retirement	-	16,305	16,305	-
Total Current Expenditures	9,407,953	9,880,973	4,010,815	5,870,158
Total Capital outlay	-	-	-	-
Total Debt Service	-	17,100	17,100	-
Total Expenditures	<u>9,407,953</u>	<u>9,898,073</u>	<u>4,027,915</u>	<u>5,870,158</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>(411,078)</u>	<u>(243,707)</u>	<u>167,371</u>
Net Change in Fund Balances	-	(411,078)	(243,707)	167,371
Fund Balances - Beginning	1,854,755	1,854,755	1,854,755	-
Fund Balances - Ending	<u>\$ 1,854,755</u>	<u>\$ 1,443,677</u>	<u>\$ 1,611,048</u>	<u>\$ 167,371</u>

Hays County
Local Assistance and Tribal Consistency Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Interest on deposits	\$ -	\$ -	\$ 4,114	\$ 4,114
Operating grants and contributions	90,000	90,000	82,787	(7,213)
Total Revenues:	<u>90,000</u>	<u>90,000</u>	<u>86,901</u>	<u>(3,099)</u>
Expenditures				
Current				
<i>County Wide Projects</i>				
Current				
Salaries and benefits	\$ -	\$ 80,004	\$ 80,000	\$ 4
Operating expenditures	80,000	-	-	-
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
<i>Total County Wide Projects</i>	<u>80,000</u>	<u>80,004</u>	<u>80,000</u>	<u>4</u>
<i>Fentanyl Outreach Program</i>				
Salaries and benefits	\$ -	\$ -	\$ -	\$ -
Operating expenditures	10,000	7,000	1,600	5,400
Travel	-	2,996	1,187	1,809
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
<i>Total Fentanyl Outreach Program</i>	<u>10,000</u>	<u>9,996</u>	<u>2,787</u>	<u>7,209</u>
Total Expenditures	<u>90,000</u>	<u>90,000</u>	<u>82,787</u>	<u>7,213</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	-	-	4,114	4,114
Net Change in Fund Balances	-	-	4,114	4,114
Fund Balances - Beginning	6,807	6,807	6,807	-
Fund Balances - Ending	<u>\$ 6,807</u>	<u>\$ 6,807</u>	<u>\$ 10,921</u>	<u>\$ 4,114</u>

Hays County
Texas Water Development Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Interest on deposits	\$ -	\$ -	\$ -	\$ -
Operating grants and contributions	125,000	125,000	71,942	(53,058)
Total Revenues:	<u>125,000</u>	<u>125,000</u>	<u>71,942</u>	<u>(53,058)</u>
Expenditures				
Current				
Salaries and benefits	\$ -	\$ -	\$ -	\$ -
Operating expenditures	125,000	125,000	71,942	53,058
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Total Expenditures	<u>125,000</u>	<u>125,000</u>	<u>71,942</u>	<u>53,058</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	-	-	-	-
Net Change in Fund Balances	-	-	-	-
Fund Balances - Beginning	-	-	-	-
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Hays County
Constable Precinct 2 Drug Forfeiture Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Interest on deposits	\$ -	\$ -	\$ 7	\$ 7
Other revenue	-	-	-	-
Total Revenues:	<u>-</u>	<u>-</u>	<u>7</u>	<u>7</u>
Expenditures				
Current				
Salaries and benefits	\$ -	\$ -	\$ -	\$ -
Operating expenditures	355	355	-	355
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Total Expenditures	<u>355</u>	<u>355</u>	<u>-</u>	<u>355</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	<u>(355)</u>	<u>(355)</u>	<u>7</u>	<u>362</u>
Net Change in Fund Balances	<u>(355)</u>	<u>(355)</u>	<u>7</u>	<u>362</u>
Fund Balances - Beginning	360	360	360	-
Fund Balances - Ending	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ 367</u>	<u>\$ 362</u>

Truancy Court Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Interest on deposits	\$ -	\$ -	\$ 143	\$ 143
Charges for services	-	-	415	415
Total Revenues:	<u>-</u>	<u>-</u>	<u>558</u>	<u>558</u>
Expenditures				
Current				
Salaries and benefits	\$ -	\$ -	\$ -	\$ -
Operating expenditures	1,800	1,800	-	1,800
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>1,800</u>	<u>1,800</u>	<u>-</u>	<u>1,800</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures:	<u>(1,800)</u>	<u>(1,800)</u>	<u>558</u>	<u>2,358</u>
Transfers to other funds				
Total Transfers to other funds:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances:	<u>(1,800)</u>	<u>(1,800)</u>	<u>558</u>	<u>2,358</u>
Fund Balances - Beginning	2,923	2,923	2,923	-
Fund Balances - Ending:	<u>\$ 1,123</u>	<u>\$ 1,123</u>	<u>\$ 3,481</u>	<u>\$ 2,358</u>

Hays County
Public Safety Bond 2017 Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Interest on deposits	\$ 100,000	\$ 100,000	\$ 97,983	\$ (2,017)
Other revenue	-	-	-	-
Total Revenues	<u>100,000</u>	<u>100,000</u>	<u>97,983</u>	<u>(2,017)</u>
Expenditures				
Current				
<i>Jail Facility</i>				
Salaries and benefits	-	-	-	-
Operating expenditures	1,600,000	365,518	-	365,518
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	20,072	20,072	20,072	-
Capital equipment	-	-	-	-
Capital outlay	1,400,000	2,634,482	2,493,164	141,318
<i>Total Jail Facility</i>	<u>3,020,072</u>	<u>3,020,072</u>	<u>2,513,236</u>	<u>506,836</u>
<i>Public Safety Building</i>				
Salaries and benefits	-	-	-	-
Operating expenditures	-	-	-	-
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total Public Safety Building</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Debt Service				
Administrative costs	-	-	-	-
Bond issuance costs	-	-	-	-
<i>Total Debt Service</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Current Expenditures	1,620,072	385,590	20,072	365,518
Total Debt Service	-	-	-	-
Total Capital Outlay	1,400,000	2,634,482	2,493,164	141,318
Total Expenditures	<u>3,020,072</u>	<u>3,020,072</u>	<u>2,513,236</u>	<u>506,836</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	(2,920,072)	(2,920,072)	(2,415,253)	504,819
Other Financing Sources (Uses)				
Bonds issued	-	-	-	-
Premium on bonds issued	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(2,920,072)	(2,920,072)	(2,415,253)	504,819
Fund Balances - Beginning	3,062,993	3,062,993	3,062,993	-
Fund Balances - Ending	<u>\$ 142,921</u>	<u>\$ 142,921</u>	<u>\$ 647,740</u>	<u>\$ 504,819</u>

Hays County
Park Bond 2011 Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Interest on deposits	\$ -	\$ -	\$ 2,004	\$ 2,004
Operating grants and contributions	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>2,004</u>	<u>2,004</u>
Expenditures				
Current				
<i>Park Bond 2011</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	40,000	16,000	-	16,000
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Operating - 5 Mile Dam Park	-	9,500	7,915	1,585
Capital outlay - Sentinel Peak Preserve	-	14,500	8,269	6,231
Capital outlay - Elsik Tract	50,000	50,000	11,212	38,788
<i>Total County Park Bond 2011</i>	<u>90,000</u>	<u>90,000</u>	<u>27,396</u>	<u>62,604</u>
Total Current Expenditures	40,000	25,500	7,915	17,585
Total Capital outlay	50,000	64,500	19,481	45,019
Total Expenditures	<u>90,000</u>	<u>90,000</u>	<u>27,396</u>	<u>62,604</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(90,000)</u>	<u>(90,000)</u>	<u>(25,392)</u>	<u>64,608</u>
Net Change in Fund Balances	<u>(90,000)</u>	<u>(90,000)</u>	<u>(25,392)</u>	<u>64,608</u>
Fund Balances - Beginning	71,353	71,353	71,353	-
Fund Balances - Ending	<u>\$ (18,647)</u>	<u>\$ (18,647)</u>	<u>\$ 45,961</u>	<u>\$ 64,608</u>

Hays County
Park Bond 2021 Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Interest on deposits	\$ 600,000	\$ 600,000	\$ 801,602	\$ 201,602
Operating grants and contributions	-	-	-	-
Total Revenues	<u>600,000</u>	<u>600,000</u>	<u>801,602</u>	<u>201,602</u>
Expenditures				
<i>Park Bond 2021</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	3,000,000	2,148,971	2,148,971	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total Park Bond 2021</i>	<u>3,000,000</u>	<u>2,148,971</u>	<u>2,148,971</u>	<u>-</u>
<i>Precinct 1 - Parks</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses				
Purgatory Creek Trails	1,950,000	793,517	448,732	344,785
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
Hays County Sportsplex	-	1,111,513	-	1,111,513
<i>Total Precinct 1 - Parks</i>	<u>1,950,000</u>	<u>1,905,030</u>	<u>448,732</u>	<u>1,456,298</u>
<i>Precinct 2 - Parks</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses				
Gregg Clarke	558,192	558,192	-	558,192
Plum Creek	2,000,000	1,000,000	-	1,000,000
Kyle Sportsplex Park	3,997,915	3,997,915	-	3,997,915
Eastside Regional Park	2,000,000	107,463	-	107,463
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment/Outlay	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Precinct 2 - Parks</i>	<u>8,556,107</u>	<u>5,663,570</u>	<u>-</u>	<u>5,663,570</u>
<i>Precinct 3 - Parks</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses				
John Knox Ranch Preserve	-	2,252,005	2,252,005	-
Blue Hole	-	150,000	-	150,000
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment/Outlay	-	-	-	-
Capital Outlay				
Sentinel Peak Park	3,241,875	5,753,719	404,792	5,348,927
Karst Canyon	-	4,275,775	4,275,743	32
<i>Total Precinct 3 - Parks</i>	<u>3,241,875</u>	<u>12,431,499</u>	<u>6,932,540</u>	<u>5,498,959</u>
<i>Precinct 4 - Parks</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses				
Garison Park	4,000,000	70,415	-	70,415
Onion Creek Trail	550,000	550,000	550,000	-
Old Fitzhugh Road MultiUse Trail	-	409,633	-	409,633
Garlic Creek Trail	400,000	400,000	400,000	-

Hays County
Park Bond 2021 Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment/Outlay	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Precinct 4 - Parks</i>	<u>4,950,000</u>	<u>1,430,048</u>	<u>950,000</u>	<u>480,048</u>
Total Current Expenditures	18,456,107	12,438,111	5,799,708	6,638,403
Total Capital Outlay	3,241,875	11,141,007	4,680,535	5,348,959
Total Expenditures	<u>21,697,982</u>	<u>23,579,118</u>	<u>10,480,243</u>	<u>13,098,875</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(21,097,982)</u>	<u>(22,979,118)</u>	<u>(9,678,641)</u>	<u>13,300,477</u>
Net Change in Fund Balances	<u>(21,097,982)</u>	<u>(22,979,118)</u>	<u>(9,678,641)</u>	<u>13,300,477</u>
Fund Balances - Beginning	22,658,625	22,658,625	22,658,625	-
Fund Balances - Ending	<u>\$ 1,560,643</u>	<u>\$ (320,493)</u>	<u>\$ 12,979,984</u>	<u>\$ 13,300,477</u>

Hays County
Civil Courts Building Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Charges for services	\$ 60,000	\$ 60,000	\$ 89,863	\$ 29,863
Interest on deposits	40,000	40,000	67,513	27,513
Total Revenues	<u>100,000</u>	<u>100,000</u>	<u>157,376</u>	<u>57,376</u>
Expenditures				
Current				
Salaries and benefits	\$ -	\$ -	\$ -	\$ -
Operating expenditures	-	-	-	-
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	1,200,000	1,199,987	-	1,199,987
Total Expenditures	<u>1,200,000</u>	<u>1,199,987</u>	<u>-</u>	<u>1,199,987</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	(1,100,000)	(1,099,987)	157,376	1,257,363
Net Change in Fund Balances	(1,100,000)	(1,099,987)	157,376	1,257,363
Fund Balances - Beginning	1,417,232	1,417,232	1,417,232	-
Fund Balances - Ending	<u>\$ 317,232</u>	<u>\$ 317,245</u>	<u>\$ 1,574,608</u>	<u>\$ 1,257,363</u>

Hays County
Infrastructure Improvement Fee Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Charges for services	\$ 50,000	\$ 50,000	\$ 11,900	\$ (38,100)
Interest on deposits	45,000	45,000	39,587	(5,413)
Other revenue	-	-	-	-
Total Revenues:	<u>95,000</u>	<u>95,000</u>	<u>51,487</u>	<u>(43,513)</u>
Expenditures				
Current				
Salaries and benefits	\$ -	\$ -	\$ -	\$ -
Operating expenditures	-	70,510	70,510	-
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	858,871	788,361	102,808	685,553
Total Expenditures	<u>858,871</u>	<u>858,871</u>	<u>173,318</u>	<u>685,553</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures:	<u>(763,871)</u>	<u>(763,871)</u>	<u>(121,831)</u>	<u>642,040</u>
Transfers to other funds				
Total Transfers to other funds:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances:	<u>(763,871)</u>	<u>(763,871)</u>	<u>(121,831)</u>	<u>642,040</u>
Fund Balances - Beginning	908,659	908,659	908,659	-
Fund Balances - Ending:	<u>\$ 144,788</u>	<u>\$ 144,788</u>	<u>\$ 786,828</u>	<u>\$ 642,040</u>

Hays County
Habitat Conservation Plan Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Charges for services	\$ -	\$ -	\$ 2,000	\$ 2,000
Interest on deposits	75,000	75,000	151,252	76,252
Operating grants and contributions	-	-	-	-
Other revenue	-	-	-	-
Total Revenues	<u>75,000</u>	<u>75,000</u>	<u>153,252</u>	<u>78,252</u>
Expenditures				
Current				
<i>Habitat Conservation Operating</i>				
Salaries and benefits	\$ -	\$ -	\$ -	\$ -
Operating expenditures	3,100,000	3,100,000	-	3,100,000
Travel	-	-	-	-
Continuing education	-	-	-	-
Non-capital equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total Habitat Conservation</i>	<u>3,100,000</u>	<u>3,100,000</u>	<u>-</u>	<u>3,100,000</u>
Total Current Expenditures	3,100,000	3,100,000	-	3,100,000
Total Capital Outlay	-	-	-	-
Total Expenditures	<u>3,100,000</u>	<u>3,100,000</u>	<u>-</u>	<u>3,100,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,025,000)</u>	<u>(3,025,000)</u>	<u>153,252</u>	<u>3,178,252</u>
Transfers from other funds				
Total Transfers from other funds	-	-	-	-
Net Change in Fund Balances	<u>(3,025,000)</u>	<u>(3,025,000)</u>	<u>153,252</u>	<u>3,178,252</u>
Fund Balances - Beginning	3,252,890	3,252,890	3,252,890	-
Fund Balances - Ending	<u>\$ 227,890</u>	<u>\$ 227,890</u>	<u>\$ 3,406,142</u>	<u>\$ 3,178,252</u>

CDBG Disaster Recovery Program Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Operating grants and contributions	\$ -	\$ 75,000	\$ 43,750	\$ (31,250)
Interest on deposits	-	-	-	-
Total Revenues:	<u>-</u>	<u>75,000</u>	<u>43,750</u>	<u>(31,250)</u>
Expenditures				
Current				
<i>CDBG DR Cotton Gin</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	-	75,000	43,750	31,250
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>-</u>	<u>75,000</u>	<u>43,750</u>	<u>31,250</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers from other funds				
Total Transfers from other funds:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - Beginning	-	-	-	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Hays County
La Cima Public Improvement District
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Taxes				
Ad valorem	\$ 1,200,000	\$ 1,200,000	\$ 1,676,224	\$ 476,224
Interest on deposits	500,000	-	139,889	139,889
Total Revenues	<u>1,700,000</u>	<u>1,200,000</u>	<u>1,816,113</u>	<u>616,113</u>
Expenditures				
Current				
<i>LaCima Public Improvement District</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	-	-	-	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total LaCima Public Improvement District</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Debt service</i>				
Administrative charges	3,000	3,000	3,000	-
Interest	970,350	970,350	970,350	-
Principal retirement	300,000	300,000	300,000	-
<i>Total Debt Service</i>	<u>1,273,350</u>	<u>1,273,350</u>	<u>1,273,350</u>	<u>-</u>
Total Current Expenditures	-	-	-	-
Total Debt Service	1,273,350	1,273,350	1,273,350	-
Total Capital outlay	-	-	-	-
Total Expenditures	<u>1,273,350</u>	<u>1,273,350</u>	<u>1,273,350</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	426,650	(73,350)	542,763	616,113
Net Change in Fund Balances	426,650	(73,350)	542,763	616,113
Fund Balances - Beginning	3,007,777	3,007,777	3,007,777	-
Fund Balances - Ending	<u>\$ 3,434,427</u>	<u>\$ 2,934,427</u>	<u>\$ 3,550,540</u>	<u>\$ 616,113</u>

Hays County
La Cima PID Neighborhood Improvement 2020 Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Taxes				
Ad valorem	\$ 475,000	\$ 475,000	\$ 613,317	\$ 138,317
Interest on deposits	-	-	52,320	52,320
Total Revenues	<u>475,000</u>	<u>475,000</u>	<u>665,637</u>	<u>190,637</u>
Expenditures				
Current				
<i>LaCima Public Improvement District, Neighborhood Improvements #1 and #2</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	-	-	-	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total LaCima Public Improvement District, Neighborhood Improvements #1 and #2</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Debt service</i>				
Administrative charges	3,000	3,000	3,000	-
Interest	319,688	319,688	319,688	-
Principal retirement	170,000	170,000	170,000	-
<i>Total Debt Service</i>	<u>492,688</u>	<u>492,688</u>	<u>492,688</u>	<u>-</u>
Total Current Expenditures	-	-	-	-
Total Debt Service	492,688	492,688	492,688	-
Total Capital outlay	-	-	-	-
Total Expenditures	<u>492,688</u>	<u>492,688</u>	<u>492,688</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,688)	(17,688)	172,949	190,637
Net Change in Fund Balances	(17,688)	(17,688)	172,949	190,637
Fund Balances - Beginning	1,046,054	1,046,054	1,046,054	-
Fund Balances - Ending	<u>\$ 1,028,366</u>	<u>\$ 1,028,366</u>	<u>\$ 1,219,003</u>	<u>\$ 190,637</u>

Hays County
La Cima PID Neighborhood Improvement 2022 Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Taxes				
Ad valorem	\$ 1,300,000	\$ 1,300,000	\$ 2,308,611	\$ 1,008,611
Interest on deposits	-	500	107,910	107,410
Total Revenues	<u>1,300,000</u>	<u>1,300,500</u>	<u>2,416,521</u>	<u>1,116,021</u>
Expenditures				
Current				
<i>LaCima Public Improvement District, Neighborhood</i>				
<i>Improvements #3</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	-	-	-	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital outlay	-	-	-	-
<i>Total LaCima Public Improvement District,</i>				
<i>Neighborhood Improvements #3</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Debt service</i>				
Administrative charges	3,000	3,500	3,500	-
Interest	1,086,870	1,086,870	1,086,870	-
Principal retirement	306,000	306,000	306,000	-
<i>Total Debt Service</i>	<u>1,395,870</u>	<u>1,396,370</u>	<u>1,396,370</u>	<u>-</u>
Total Current Expenditures	-	-	-	-
Total Debt Service	1,395,870	1,396,370	1,396,370	-
Total Capital outlay	-	-	-	-
Total Expenditures	<u>1,395,870</u>	<u>1,396,370</u>	<u>1,396,370</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	<u>(95,870)</u>	<u>(95,870)</u>	<u>1,020,151</u>	<u>1,116,021</u>
Other Financing Sources (Uses)				
Bonds issued	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>(95,870)</u>	<u>(95,870)</u>	<u>1,020,151</u>	<u>1,116,021</u>
Fund Balances - Beginning	2,001,507	2,001,507	2,001,507	-
Fund Balances - Ending	<u>\$ 1,905,637</u>	<u>\$ 1,905,637</u>	<u>\$ 3,021,658</u>	<u>\$ 1,116,021</u>

ORCA Cedar Oaks Mesa Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended September 30, 2025

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Operating grants and contributions	\$ -	\$ 57,273	\$ 57,273	\$ -
Interest on deposits	-	-	-	-
Total Revenues:	<u>-</u>	<u>57,273</u>	<u>57,273</u>	<u>-</u>
Expenditures				
Current				
<i>CDBG DR Cotton Gin</i>				
Salaries and Benefits	-	-	-	-
Operating Expenses	-	57,273	57,273	-
Travel	-	-	-	-
Continuing Education	-	-	-	-
Non-Capital Equipment	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>-</u>	<u>57,273</u>	<u>57,273</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers from other funds				
Total Transfers from other funds:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances:				
Fund Balances - Beginning	-	-	-	-
Fund Balances - Ending:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>





HAYS COUNTY, TEXAS ANNUAL COMPREHENSIVE FINANCIAL REPORT 2025

FIDUCIARY FUNDS

Fiduciary Funds account for the assets that are held in the capacity of custodian by the County.



HAYS COUNTY, TEXAS
PURPOSES OF FIDUCIARY FUNDS
September 30, 2025

Custodial Funds are used to account for assets and funds that the County holds on behalf of others as custodian.

The following comprise the County's Custodial Funds:

Tax Collections Fund

Sheriff Inmate Custodial Fund

Sheriff Evidence Fund

District Attorney Forfeiture Custodial Fund

District Attorney Reimbursement Fund

District Clerk Custodial Fund

District Clerk Registry and Bonds Fund

County Clerk Custodial Fund

County Clerk Registry and Bonds Fund

Bail Bond Company Custodial Fund

HAYS COUNTY, TEXAS
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 September 30, 2025

	<u>Tax Collections Fund</u>	<u>Sheriff Inmate Fund</u>	<u>Sheriff Evidence Fund</u>	<u>District Attorney Forfeiture Custodial Fund</u>	<u>District Attorney Reimbursement Fund</u>	<u>District Clerk Custodial Fund</u>
ASSETS						
Cash and cash equivalents	\$ 5,084,161	\$ 39,250	\$ 46,894	\$ 985,389	\$ 423	\$ 708,064
Accounts receivable	1,150,600	-	-	-	-	-
Total assets	<u>\$ 6,234,761</u>	<u>\$ 39,250</u>	<u>\$ 46,894</u>	<u>\$ 985,389</u>	<u>\$ 423</u>	<u>\$ 708,064</u>
LIABILITIES						
Due to participants	-	-	-	-	-	-
Due to other agencies	-	-	-	-	-	-
Total liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
NET POSITION						
Restricted for:						
Individuals, organizations and other governments	6,234,761	39,250	46,894	985,389	423	708,064
Total net position	<u>\$ 6,234,761</u>	<u>\$ 39,250</u>	<u>\$ 46,894</u>	<u>\$ 985,389</u>	<u>\$ 423</u>	<u>\$ 708,064</u>

HAYS COUNTY, TEXAS
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 September 30, 2025

	District Clerk Registry & Bonds Fund	County Clerk Custodial Fund	County Clerk Registry & Bonds Fund	Bail Bond Company Custodial Fund	Total Fiduciary Funds
ASSETS					
Cash and cash equivalents	\$ 2,899,721	\$ 2,912,268	\$ 703,008	\$ 1,020,500	\$ 14,399,678
Accounts receivable	-	-	-	-	1,150,600
Total assets	<u>\$ 2,899,721</u>	<u>\$ 2,912,268</u>	<u>\$ 703,008</u>	<u>\$ 1,020,500</u>	<u>\$ 15,550,278</u>
LIABILITIES					
Due to participants	-	-	-	-	-
Due to other agencies	-	-	-	-	-
Total liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
NET POSITION					
Restricted for:					
Individuals, organizations and other governments	2,899,721	2,912,268	703,008	1,020,500	15,550,278
Total net position	<u>\$ 2,899,721</u>	<u>\$ 2,912,268</u>	<u>\$ 703,008</u>	<u>\$ 1,020,500</u>	<u>\$ 15,550,278</u>

HAYS COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 For the Fiscal Year Ended September 30, 2025

	Tax Collections Fund	Sheriff Inmate Fund	Sheriff Evidence Fund	District Attorney Forfeiture Custodial Fund	District Attorney Reimbursement Fund	District Clerk Custodial Fund
ADDITIONS						
Property taxes	\$ 472,881,627	\$ -	\$ -	\$ -	\$ -	\$ -
Motor vehicle registrations	82,258,592	-	-	-	-	-
Motor vehicle sales tax	53,382,917	-	-	-	-	-
Restitution	-	-	-	-	71,360	-
Seizures and evidence	-	-	5,933	-	-	-
Bond and registry accounts	-	-	-	-	-	-
Custodial accounts	-	1,109,795	-	290,704	-	148,203
Miscellaneous fees	142,623	-	-	-	-	-
Total additions	608,665,759	1,109,795	5,933	290,704	71,360	148,203
DEDUCTIONS						
Property taxes	475,991,359	-	-	-	-	-
Motor vehicle registrations	82,270,042	-	-	-	-	-
Motor vehicle sales tax	53,351,984	-	-	-	-	-
Restitution	-	-	-	-	72,238	-
Seizures and evidence	-	-	9,904	-	-	-
Bond and registry accounts	-	-	-	-	-	-
Custodial accounts	-	1,093,151	-	283,888	-	150,925
Miscellaneous payables	154,277	-	-	-	-	-
Total deductions	611,767,662	1,093,151	9,904	283,888	72,238	150,925
Change in net position	(3,101,903)	16,644	(3,971)	6,816	(878)	(2,722)
Net position - beginning	9,336,664	22,606	50,865	978,573	1,301	710,786
Net position ending	\$ 6,234,761	\$ 39,250	\$ 46,894	\$ 985,389	\$ 423	\$ 708,064

HAYS COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 For the Fiscal Year Ended September 30, 2025

	District Clerk Registry & Bonds Fund	County Clerk Custodial Fund	County Clerk Registry & Bonds Fund	Bail Bond Company Custodial Fund	Totals
ADDITIONS					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 472,881,627
Motor vehicle registrations	-	-	-	-	82,258,592
Motor vehicle sales tax	-	-	-	-	53,382,917
Restitution	-	-	-	-	71,360
Seizures and evidence	-	-	-	-	5,933
Bond and registry accounts	1,960,611	-	319,197	-	2,279,808
Custodial accounts	-	4,739,545	-	100,000	6,388,247
Miscellaneous fees	-	-	-	-	142,623
Total additions	1,960,611	4,739,545	319,197	100,000	617,411,107
DEDUCTIONS					
Property taxes	-	-	-	-	475,991,359
Motor vehicle registrations	-	-	-	-	82,270,042
Motor vehicle sales tax	-	-	-	-	53,351,984
Restitution	-	-	-	-	72,238
Seizures and evidence	-	-	-	-	9,904
Bond and registry accounts	1,318,920	-	382,270	-	1,701,190
Custodial accounts	-	7,104,965	-	-	8,632,929
Miscellaneous payables	-	-	-	-	154,277
Total deductions	1,318,920	7,104,965	382,270	-	622,183,923
Change in net position	641,691	(2,365,420)	(63,073)	100,000	(4,772,816)
Net position - beginning	2,258,030	5,277,688	766,081	920,500	20,323,094
Net position ending	\$ 2,899,721	\$ 2,912,268	\$ 703,008	\$ 1,020,500	\$ 15,550,278





HAYS COUNTY, TEXAS ANNUAL COMPREHENSIVE FINANCIAL REPORT 2025 STATISTICAL SECTION

This part of Hays County’s annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, notes disclosures, and required supplementary information says about the government’s overall financial health. Where the information is available, ten years of data is presented.

<u>Contents</u>	<u>Pages</u>
Financial Trends	
These schedules contain trend information to help the reader understand how the County’s financial performance and well-being have changed over time.	175 - 180
Revenue Capacity	
These schedules contain trend information to help the reader understand the County’s most significant local revenue source, the property tax.	181 - 184
Debt Capacity	
These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.	185 - 188
Demographic and Economic Information	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the government’s financial activities take place.	189 - 190
Operating Information	
These schedules contain service and infrastructure data to help the reader understand how the information in the County’s financial report relates to the services the government provides and the activities it performs.	191 – 193



HAYS COUNTY, TEXAS
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)
Fiscal Year

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Governmental Activities										
Net Investment in Capital Assets	63,077,224	52,862,382	84,961,815	97,573,935	116,395,317	143,858,031	160,683,911	192,825,863	195,449,612	212,780,303
Restricted	26,159,596	36,808,611	35,136,945	37,879,074	37,015,245	171,466,962	154,564,876	156,346,666	139,142,280	117,769,184
Unrestricted	<u>(54,149,989)</u>	<u>(41,289,025)</u>	<u>(75,116,804)</u>	<u>(78,763,789)</u>	<u>(88,689,321)</u>	<u>(247,625,164)</u>	<u>(231,617,053)</u>	<u>(259,962,266)</u>	<u>(220,328,998)</u>	<u>(176,874,132)</u>
Total Governmental Activities Net Position	<u>\$ 35,086,831</u>	<u>\$ 48,381,968</u>	<u>\$ 44,981,956</u>	<u>\$ 56,689,220</u>	<u>\$ 64,721,241</u>	<u>\$ 67,699,829</u>	<u>\$ 83,631,734</u>	<u>\$ 89,210,263</u>	<u>\$ 114,262,894</u>	<u>\$ 153,675,355</u>

**HAYS COUNTY, TEXAS
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)
Fiscal Year**

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
EXPENSES										
Governmental Activities										
Administration	\$ 12,256,544	\$ 14,150,082	\$ 15,699,174	\$ 18,364,944	\$ 17,513,963	\$ 16,229,101	\$ 17,612,976	\$ 16,688,661	\$ 24,029,819	\$ 23,932,425
Judicial	12,386,292	13,253,364	14,645,054	16,150,119	17,652,450	18,827,666	20,710,505	26,904,332	32,110,797	33,263,908
Law enforcement and corrections	38,640,636	41,709,901	43,548,791	44,579,192	50,180,373	59,751,373	63,611,208	77,901,185	81,655,359	88,045,100
Community and public services	1,135,968	2,632,873	2,463,289	2,526,452	2,437,991	2,690,110	4,967,351	11,447,897	7,523,844	8,681,548
Health and human services	18,524,406	12,492,449	17,810,721	19,930,717	20,979,312	31,149,114	31,567,039	50,736,795	35,210,776	37,648,597
General maintenance	1,544,219	952,589	3,175,925	5,477,712	2,193,751	2,430,293	2,716,459	2,960,236	3,391,776	2,027,632
Highways and streets	22,546,506	27,119,361	22,531,979	18,816,562	63,398,870	32,732,053	38,082,270	30,397,942	22,931,779	25,292,938
Interest	14,270,758	16,994,451	17,877,018	18,767,019	20,163,525	21,312,734	19,043,499	21,305,547	19,073,837	17,881,627
Total governmental activities	<u>121,305,329</u>	<u>129,305,070</u>	<u>137,751,951</u>	<u>144,612,717</u>	<u>194,520,235</u>	<u>185,122,444</u>	<u>198,311,307</u>	<u>238,342,595</u>	<u>225,927,987</u>	<u>236,773,775</u>
Total Primary Government Expenses	<u>\$ 121,305,329</u>	<u>\$ 129,305,070</u>	<u>\$ 137,751,951</u>	<u>\$ 144,612,717</u>	<u>\$ 194,520,235</u>	<u>\$ 185,122,444</u>	<u>\$ 198,311,307</u>	<u>\$ 238,342,595</u>	<u>\$ 225,927,987</u>	<u>\$ 236,773,775</u>
PROGRAM REVENUES										
Governmental Activities										
Charges for Services										
Administration	\$ 981,403	\$ 1,001,425	\$ 1,034,246	\$ 1,086,979	\$ 906,808	\$ 1,181,018	\$ 1,120,407	\$ 1,125,490	\$ 1,126,397	\$ 1,294,952
Judicial	4,839,966	5,103,883	5,287,227	5,484,558	5,498,420	6,265,975	6,096,433	5,194,874	5,980,176	6,537,048
Law enforcement and corrections	4,729,045	4,225,759	4,308,613	4,330,208	4,441,898	4,288,896	3,693,804	3,442,180	3,756,860	4,505,567
Community and public services	1,233,643	214,872	286,647	398,118	304,624	1,134,410	1,695,131	134,949	4,950	3,162
Health and human services	1,061,563	1,278,706	1,977,309	1,648,890	1,914,434	2,232,064	2,966,193	2,987,630	2,596,284	2,043,940
General maintenance	-	-	-	-	-	-	-	-	-	-
Highways and streets	2,027,022	1,996,172	2,212,930	2,362,121	2,204,188	2,396,952	2,548,987	3,045,667	3,389,280	3,507,988
Operating Grants and Contributions	5,708,450	7,544,815	6,056,262	6,084,304	8,344,067	10,310,879	13,965,673	24,967,334	18,130,648	14,207,214
Capital Grants and Contributions	508,842	471,740	519,783	774,421	856,448	3,726,273	9,916,020	4,446,113	584,550	1,347,772
Total governmental activities	<u>21,089,934</u>	<u>21,837,372</u>	<u>21,683,017</u>	<u>22,169,599</u>	<u>24,470,887</u>	<u>31,536,467</u>	<u>42,002,648</u>	<u>45,344,237</u>	<u>35,569,145</u>	<u>33,447,643</u>
Total Primary Government Program Revenues	<u>\$ 21,089,934</u>	<u>\$ 21,837,372</u>	<u>\$ 21,683,017</u>	<u>\$ 22,169,599</u>	<u>\$ 24,470,887</u>	<u>\$ 31,536,467</u>	<u>\$ 42,002,648</u>	<u>\$ 45,344,237</u>	<u>\$ 35,569,145</u>	<u>\$ 33,447,643</u>
NET (EXPENSE) / REVENUE	\$ (100,215,395)	\$ (107,467,698)	\$ (116,068,934)	\$ (122,443,118)	\$ (170,049,348)	\$ (153,585,977)	\$ (156,308,659)	\$ (192,998,358)	\$ (190,358,842)	\$ (203,326,132)
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION										
Governmental Activities										
Taxes										
Ad valorem taxes	\$ 70,373,018	\$ 79,251,171	\$ 85,298,834	\$ 91,367,844	\$ 100,131,786	\$ 110,670,610	\$ 116,877,009	\$ 127,136,084	\$ 142,900,485	\$ 171,151,093
Sales and use tax	19,081,639	19,707,442	23,389,297	23,947,808	26,611,916	31,034,705	34,595,221	35,942,925	35,617,872	37,895,512
Interest on deposits	486,960	1,475,814	4,592,767	6,600,382	3,121,252	201,783	2,010,547	13,859,412	14,402,885	13,014,165
Miscellaneous revenues	15,421,997	20,328,408	4,441,508	12,234,348	48,216,415	14,657,467	18,757,787	21,638,466	22,490,231	25,254,616
Total governmental activities	<u>105,363,614</u>	<u>120,762,835</u>	<u>117,722,406</u>	<u>134,150,382</u>	<u>178,081,369</u>	<u>156,564,565</u>	<u>172,240,564</u>	<u>198,576,887</u>	<u>215,411,473</u>	<u>247,315,386</u>
Total Primary Government	<u>\$ 105,363,614</u>	<u>\$ 120,762,835</u>	<u>\$ 117,722,406</u>	<u>\$ 134,150,382</u>	<u>\$ 178,081,369</u>	<u>\$ 156,564,565</u>	<u>\$ 172,240,564</u>	<u>\$ 198,576,887</u>	<u>\$ 215,411,473</u>	<u>\$ 247,315,386</u>
CHANGE IN NET POSITION										
Governmental Activities	<u>\$ 5,148,219</u>	<u>\$ 13,295,137</u>	<u>\$ 1,653,472</u>	<u>\$ 11,707,264</u>	<u>\$ 8,032,021</u>	<u>\$ 2,978,588</u>	<u>\$ 15,931,905</u>	<u>\$ 5,578,529</u>	<u>\$ 25,052,631</u>	<u>\$ 43,989,254</u>
Total Primary Government	<u>\$ 5,148,219</u>	<u>\$ 13,295,137</u>	<u>\$ 1,653,472</u>	<u>\$ 11,707,264</u>	<u>\$ 8,032,021</u>	<u>\$ 2,978,588</u>	<u>\$ 15,931,905</u>	<u>\$ 5,578,529</u>	<u>\$ 25,052,631</u>	<u>\$ 43,989,254</u>

**HAYS COUNTY, TEXAS
GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)**

Fiscal Year	Property Tax	Sales and Use Tax ¹	Total
2016	70,373,018	19,081,639	89,454,657
2017	79,251,171	19,707,442	98,958,613
2018	85,298,834	23,389,297	108,688,131
2019	91,367,844	23,947,808	115,315,652
2020	100,131,786	26,611,916	126,743,702
2021	110,670,610	31,034,705	141,705,315
2022	116,877,009	34,595,221	151,472,230
2023	127,136,084	35,942,925	163,079,009
2024	142,900,485	35,617,872	178,518,357
2025	171,151,093	37,895,512	209,046,605

¹ Includes Mixed Beverage Taxes and Auto Registration Title and Taxes

HAYS COUNTY, TEXAS
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)
Fiscal Year

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Fund										
Non spendable	\$ 815,733	\$ 279,891	\$ 271,506	\$ 264,463	\$ 331,856	\$ 329,282	\$ 573,486	\$ 173,916	\$ 245,283	\$ 338,791
Restricted-administration	338,944	405,264	368,939	434,523	367,221	531,085	483,940	529,646	351,372	415,293
Restricted-law enforcement and corrections	-	-	-	-	-	-	-	-	-	-
Restricted-community services and programs	-	667,648	678,086	616,410	592,789	692,683	697,706	727,696	764,502	800,031
Committed	-	-	-	-	-	-	-	-	-	-
Committed-administrative	21,204	-	-	855,528	1,409,403	2,428,254	669,585	301,211	472,005	975,459
Committed-general maintenance	-	-	-	22,995	-	1,200,000	1,546,228	304,588	614,642	36,277
Committed-communications	-	1,901,779	2,366,828	-	-	-	-	-	-	-
Committed-information technology	-	-	-	-	-	-	-	-	-	-
Committed-health and human services	-	360,000	1,217,795	973,701	534,247	405,000	285,734	920,572	508,647	681,114
Committed-law enforcement and corrections	176,729	500,000	1,191,352	2,351,670	1,080,184	658,567	2,973,522	2,275,428	620,042	137,008
Committed-judicial	30,646	106,000	214,751	98,586	100,000	2,000,000	-	597,468	266,157	174,850
Committed-building renovations	1,500,000	550,000	233,679	-	-	-	-	-	-	-
Committed-fuel	-	-	-	-	-	-	-	-	-	-
Committed-flood projects	1,500,000	2,300,000	198,000	750,000	750,000	-	-	-	-	-
Committed-parks/land improvements	1,000,000	1,602,000	-	-	-	995,000	-	-	-	-
Committed-capital projects and construction	-	-	-	-	-	-	5,000,000	5,000,000	3,000,000	3,500,000
Committed-community services and programs	600,000	300,000	220,000	550,000	250,000	600,000	4,760,700	4,673,547	3,500,000	2,150,000
Unassigned	38,250,184	36,702,586	40,342,258	41,910,181	50,053,142	56,702,885	54,286,919	53,699,399	59,946,974	66,705,801
Total General Fund	\$ 44,233,440	\$ 45,675,168	\$ 47,303,194	\$ 48,828,057	\$ 55,468,842	\$ 66,542,756	\$ 71,277,820	\$ 69,203,471	\$ 70,289,624	\$ 75,914,624
All Other Governmental Funds										
Non spendable	\$ 258,472	\$ 392,986	\$ 285,506	\$ 370,159	\$ 359,833	\$ 378,440	\$ 511,687	\$ 445,779	\$ 529,002	\$ 664,028
Restricted - capital projects and construction	18,808,106	104,080,908	91,483,165	74,895,632	16,657,201	11,820,996	6,922,336	8,911,459	16,719,863	28,204,827
Restricted - court building	546,649	635,071	735,817	862,912	961,968	1,058,045	1,140,156	1,264,871	1,417,232	1,574,608
Restricted - debt service	11,061,204	13,941,337	13,821,230	14,811,708	13,144,569	15,344,896	21,194,315	24,768,938	28,573,265	29,582,550
Restricted-road and bridge	7,350,089	8,911,350	10,034,319	12,754,500	12,543,757	11,782,418	9,725,613	6,490,422	1,520,046	6,275,130
Restricted-administration	-	-	-	-	19,250	19,322	-	-	-	-
Restricted-law enforcement and corrections	429,460	446,368	475,005	510,135	558,644	587,572	658,186	680,945	625,680	680,068
Restricted-records management and preservation	1,882,855	2,216,103	2,181,967	2,303,588	2,541,955	3,159,909	3,341,793	3,380,780	2,229,653	1,694,210
Restricted-community services and programs	1,456,900	388,281	314,751	480,925	619,813	1,455,616	3,022,078	3,263,708	3,429,193	3,596,334
Restricted-judicial	843,502	902,167	966,998	1,052,320	1,111,850	1,297,621	1,412,812	1,389,114	1,497,536	1,623,008
Restricted-health and human services	2,796,642	8,930,093	6,295,650	4,914,965	5,515,397	7,707,769	2,044,241	3,801,095	5,856,821	3,519,457
Restricted-capital projects for others	75,632,457	100,194,888	69,184,328	142,647,538	128,413,539	150,960,116	111,984,192	110,049,451	92,876,980	68,008,495
Total Other Governmental Funds	\$ 121,066,336	\$ 241,039,552	\$ 195,778,736	\$ 255,604,382	\$ 182,447,776	\$ 205,572,720	\$ 161,957,409	\$ 164,446,562	\$ 155,275,271	\$ 145,422,715

HAYS COUNTY, TEXAS
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)
Fiscal Year

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
REVENUES										
Taxes	\$ 89,366,881	\$ 98,993,103	\$108,578,318	\$115,209,827	\$ 126,627,525	\$141,611,840	\$151,557,231	\$163,153,048	\$178,774,380	\$208,471,753
Fines	1,963,508	2,043,030	2,134,570	2,141,986	1,697,191	1,617,415	1,706,686	1,685,957	2,039,599	2,086,506
Charges for Services	12,073,003	10,876,447	11,998,395	12,105,352	12,613,348	14,527,961	15,024,372	13,134,310	13,577,621	14,120,040
Interest in Deposits	448,358	1,382,594	4,409,253	6,284,290	2,993,551	193,343	1,938,362	13,356,355	14,027,934	12,448,893
Interest income on leases	-	-	-	-	-	-	1,675	1,328	805	852
Operating Grants and Contributions	5,468,311	7,494,882	6,235,987	6,362,731	8,729,191	13,862,352	23,686,802	29,194,662	18,715,198	15,555,030
Other Revenue	24,750,993	22,578,146	14,158,271	22,856,600	22,323,401	26,350,894	30,755,070	33,061,598	34,348,292	33,006,661
Asset Forfeiture	141,662	143,886	174,211	243,339	163,223	147,944	245,639	249,792	316,490	592,522
TOTAL REVENUES	134,212,716	143,512,088	147,689,005	165,204,125	175,147,430	198,311,749	224,915,837	253,837,050	261,800,319	286,282,257
EXPENSES										
Administration	\$ 11,102,733	\$ 12,332,666	\$ 13,598,747	\$ 15,552,188	\$ 14,810,744	\$ 14,789,079	\$ 16,481,824	\$ 16,981,848	\$ 21,162,053	\$ 23,577,124
Judicial	12,225,921	12,833,632	14,295,952	15,786,709	17,309,939	18,204,146	21,254,693	26,308,366	32,366,348	33,819,532
Law enforcement and corrections	37,945,710	41,219,033	45,702,385	48,901,487	51,870,711	57,520,909	61,994,805	69,414,553	75,085,286	82,762,711
Community and public services	1,651,818	2,340,967	2,288,358	2,241,529	2,344,332	2,356,587	8,881,764	4,882,801	7,514,092	8,846,074
Health and human services	18,276,410	12,509,706	17,699,254	19,404,129	19,880,675	29,676,843	31,782,119	50,067,882	34,133,040	37,492,331
General maintenance	1,516,243	1,620,970	3,099,623	5,503,389	1,723,351	1,909,542	2,242,846	2,525,669	2,941,409	3,007,993
Highways and streets	22,342,705	24,392,393	31,644,727	21,321,510	34,057,913	36,118,439	37,952,305	41,823,746	29,045,682	31,760,046
Capital Outlay	11,239,796	23,311,991	29,445,155	45,885,268	58,954,914	20,599,910	39,591,984	43,368,918	23,153,207	21,259,905
Debt Service										
Administrative charges	33,092	35,725	37,200	37,500	20,301	18,100	33,600	31,532	31,675	30,300
Principal retirement	14,663,281	15,053,472	19,745,394	16,414,386	18,362,543	19,815,575	22,527,922	28,904,734	21,427,946	20,208,207
Interest	11,230,000	13,195,000	13,765,000	19,206,878	22,327,828	21,782,109	21,052,222	21,951,216	28,685,748	31,543,226
Issuance costs	1,056,094	1,941,117	-	940,411	-	1,596,314	-	1,501,765	-	-
TOTAL EXPENDITURES	143,283,803	160,786,672	191,321,795	211,195,384	241,663,251	224,387,553	263,796,084	307,763,030	275,546,486	294,307,449
Excess of Revenues over (under) Expenditures	(9,071,087)	(17,274,584)	(43,632,790)	(45,991,259)	(66,515,821)	(26,075,804)	(38,880,247)	(53,925,980)	(13,746,167)	(8,025,192)
OTHER FUNDING SOURCES (USES)										
Transfer to Other Funds	\$ (3,901,065)	\$ (2,424,219)	\$ (4,505,818)	\$ (2,887,390)	\$ (2,488,484)	\$ (2,430,326)	\$ (2,561,033)	\$ (3,168,880)	\$ (2,279,373)	\$ (3,017,866)
Transfers from Other Funds	3,901,065	2,424,219	4,505,818	2,887,390	2,488,484	2,430,326	2,561,033	3,168,880	2,279,373	3,017,866
Bond and Loan Proceeds	38,585,385	138,623,987	-	107,341,768	-	60,274,662	-	46,041,204	-	-
SBITA	-	-	-	-	-	-	-	6,664,580	882,869	2,175,885
Leases	-	-	-	-	-	-	-	1,635,000	4,778,160	1,621,751
Sale of Real Property	-	65,541	-	-	-	-	-	-	-	-
TOTAL OTHER FUNDING SOURCES (USES)	38,585,385	138,689,528	-	107,341,768	-	60,274,662	-	54,340,784	5,661,029	3,797,636
NET CHANGE IN FUND BALANCES	\$ 29,514,298	\$ 121,414,944	\$ (43,632,790)	\$ 61,350,509	\$ (66,515,821)	\$ 34,198,858	\$ (38,880,247)	\$ 414,804	\$ (8,085,138)	\$ (4,227,556)
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES *	20.8%	22.3%	22.6%	22.9%	23.1%	21.8%	20.5%	20.5%	21.1%	20.4%

**HAYS COUNTY, TEXAS
GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)**

Fiscal Year	Property Tax	Sales and Use Tax ¹	Total
2016	70,285,242	19,081,639	89,366,881
2017	79,285,661	19,707,442	98,993,103
2018	85,189,021	23,389,297	108,578,318
2019	91,262,019	23,947,808	115,209,827
2020	100,015,609	26,611,916	126,627,525
2021	110,577,135	31,034,705	141,611,840
2022	116,962,010	34,595,221	151,557,231
2023	127,210,123	35,942,925	163,153,048
2024	143,156,508	35,617,872	178,774,380
2025	170,576,241	37,895,512	208,471,753

¹ Includes Mixed Beverage Taxes and Auto Registration Title and Taxes

**HAYS COUNTY
 ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
 LAST TEN YEARS**

<u>Fiscal Year</u>	<u>Real Property Assessed Value</u>	<u>Real Property Estimated Value</u>	<u>Personal Property Assessed Value</u>	<u>Personal Property Estimated Actual Value</u>	<u>Less Tax Exempt Property</u>	<u>Total Taxable Assessed Value</u>	<u>Estimated Actual Taxable Value</u>	<u>Total Direct Tax Rate</u>	<u>Assessed Value as a Percentage of Actual Value</u>
2016	\$ 14,485,602,963	\$ 17,170,695,591	\$ 1,221,913,001	\$ 1,221,913,001	\$ 755,737,893	\$ 14,951,778,071	\$ 17,636,870,799	\$ 0.4670	84.78%
2017	\$ 16,180,911,570	\$ 19,044,931,339	\$ 1,318,908,708	\$ 1,318,908,708	\$ 789,115,395	\$ 16,710,704,883	\$ 19,574,724,652	\$ 0.4600	85.37%
2018	\$ 15,773,909,642	\$ 18,602,167,558	\$ 1,528,030,953	\$ 1,528,030,953	\$ 805,262,613	\$ 16,496,677,982	\$ 19,324,935,898	\$ 0.4450	85.36%
2019	\$ 18,312,811,617	\$ 21,546,997,018	\$ 1,823,441,451	\$ 1,823,441,451	\$ 874,979,469	\$ 19,261,273,599	\$ 22,495,459,000	\$ 0.4337	85.62%
2020	\$ 20,249,173,884	\$ 24,002,755,023	\$ 1,833,396,175	\$ 1,833,396,175	\$ 1,043,777,893	\$ 21,038,792,166	\$ 24,792,373,305	\$ 0.4237	84.86%
2021	\$ 21,102,944,810	\$ 24,188,576,033	\$ 1,933,598,183	\$ 1,933,598,183	\$ 1,190,752,158	\$ 21,845,790,835	\$ 24,931,422,058	\$ 0.4212	87.62%
2022	\$ 30,275,776,018	\$ 35,293,847,502	\$ 2,049,071,042	\$ 2,049,071,042	\$ 1,371,753,818	\$ 30,953,093,242	\$ 35,971,164,726	\$ 0.3867	86.05%
2023	\$ 39,200,515,970	\$ 52,309,662,244	\$ 1,984,026,203	\$ 1,984,026,203	\$ 1,885,029,573	\$ 39,299,512,600	\$ 52,408,658,874	\$ 0.3125	74.99%
2024	\$ 47,151,590,141	\$ 62,485,482,569	\$ 2,446,281,617	\$ 2,446,281,617	\$ 2,279,628,783	\$ 47,318,242,975	\$ 62,652,135,403	\$ 0.3075	75.53%
2025	\$ 52,725,058,175	\$ 65,304,009,343	\$ 2,328,654,435	\$ 2,328,654,435	\$ 2,714,192,512	\$ 52,339,520,098	\$ 64,918,471,266	\$ 0.3500	80.62%

Sources: Hays County Tax Assessor-Collector, Hays County Central Appraisal District

Note: Property in Hays County is reassessed once every three years on average. The County assesses property at approximately 100 percent of actual value for commercial and industrial property and 100 percent for residential property. Assessed value is calculated by reducing the estimated actual taxable value by the homestead cap adjustment and the loss in value for agricultural exemption. Tax rates are per \$100 of assessed value.

**HAYS COUNTY, TEXAS
PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS**

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Hays County										
Operating	0.3424	0.3354	0.3204	0.3091	0.2991	0.2966	0.2621	0.2212	0.2246	0.2671
Debt Service	0.1246	0.1246	0.1246	0.1246	0.1246	0.1246	0.1246	0.0913	0.0829	0.0829
Total Hays County	0.4670	0.4600	0.4450	0.4337	0.4237	0.4212	0.3867	0.3125	0.3075	0.3500
School Districts:										
Blanco ISD	1.1962	1.1962	1.1962	1.1962	1.1262	1.0435	0.9970	0.9796	0.7942	0.7919
Comal ISD	1.3900	1.3900	1.3900	1.3900	1.3200	1.2757	1.2900	1.2746	1.0800	1.0869
Dripping Springs ISD	1.5200	1.5200	1.5200	1.5200	1.4183	1.3332	1.3103	1.2929	1.1075	1.1052
Hays CISD	1.5377	1.5377	1.5377	1.5377	1.4677	1.4037	1.3597	1.3423	1.1569	1.1546
Johnson City ISD	1.1458	1.1409	1.1409	1.1339	1.1639	1.1438	1.0659	1.0485	0.8631	0.8608
San Marcos ISD	1.4141	1.4141	1.4141	1.4141	1.3139	1.1899	1.1708	1.1338	0.9915	1.0152
Wimberley ISD	1.2977	1.2977	1.2977	1.3627	1.2892	1.2295	1.1812	1.1622	0.9799	0.9799
Cities:										
City of Austin	0.4589	0.4418	0.4448	0.4403	0.4431	0.5335	0.5410	0.4627	0.4458	0.4776
City of Buda	0.3475	0.3704	0.3673	0.3710	0.3496	0.3423	0.3423	0.3423	0.3379	0.3395
City of Dripping Springs	0.1700	0.1700	0.1900	0.1900	0.1900	0.1900	0.1900	0.1778	0.1718	0.1794
City of Kyle	0.5848	0.5748	0.5416	0.5416	0.5416	0.5201	0.5082	0.5082	0.4693	0.4693
City of Mountain City	0.1230	0.1230	0.1230	0.1230	0.1230	0.1190	0.1103	0.0959	0.0844	0.0785
City of San Marcos	0.5302	0.5302	0.6139	0.6139	0.6139	0.5930	0.6030	0.6030	0.6030	0.6030
Village of Bear Creek	0.0920	0.0920	0.0900	0.0900	0.0900	0.0894	0.0800	0.0677	0.0643	0.0633
City of Hays	0.1280	0.1400	0.1400	0.1400	0.1360	0.1096	0.1042	0.0953	0.0896	0.0894
City of Niederwald	0.2880	0.2788	0.2621	0.2166	0.1632	0.1223	0.1109	0.0834	0.0741	0.0776
City of Umland	0.2138	0.1949	0.1800	0.1751	0.1751	0.1751	0.1751	0.1142	0.0931	0.0931
City of Woodcreek	0.1305	0.1305	0.2235	0.2235	0.2235	0.2231	0.2071	0.1839	0.2000	0.1908
Special Districts:										
Austin CCD	0.1005	0.1020	0.1008	0.1048	0.1049	0.1058	0.1048	0.0987	0.0986	0.1013
Greenhawe WC&ID #2	0.8060	0.6000	0.4500	0.3500	0.3180	0.2500	0.2200	0.1820	0.1592	0.1450
Hays County MUD #4	0.8500	0.8500	0.8470	0.8500	0.8500	0.8500	0.8344	0.8184	0.8500	0.8989
Hays County MUD #5	0.9000	0.8292	0.8292	0.7500	0.7190	0.6990	0.5375	0.4380	0.4025	0.3968
Hays County WC&ID #1	0.8750	0.8750	0.8750	0.8600	0.8600	0.8600	0.8290	0.7700	0.7100	0.6849
Hays County WC&ID #2	0.8750	0.8750	0.8750	0.8750	0.8750	0.8650	0.8404	0.7920	0.7300	0.7300
North Hays County MUD #1	0.9000	0.9000	0.9000	0.8800	0.8800	0.8700	0.8575	0.7085	0.5000	0.4800
South Buda WC&ID #1	0.9000	0.9000	0.9000	0.9000	0.9000	0.9000	0.8900	0.7500	0.6625	0.2000
Sunfield MUD #1	0.9000	0.9000	0.9000	0.9000	0.9000	0.9000	0.9000	0.9000	0.9000	0.8700
Sunfield MUD #3	0.9000	0.9000	0.9000	0.9000	0.9000	0.9000	0.9000	0.9000	0.9000	0.9000
Sunfield MUD #4	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.9000	0.9000	0.9000
Hays County ESD #5	0.1000	0.1000	0.1000	0.1000	0.1087	0.0993	0.1000	0.0895	0.0843	0.1000
North Hays County ESD #1	0.0252	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0301	0.0311
NE Hays County ESD #2	0.0500	0.0500	0.0500	0.0500	0.0750	0.0750	0.0750	0.0674	0.0650	0.0678
Hays County ESD #8	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.0876	0.0826	0.1000
NW Hays County ESD #6	0.0795	0.0795	0.0787	0.0785	0.0885	0.0865	0.0803	0.0702	0.0649	0.0778
Plum Creek Conservation Dist	0.0225	0.0230	0.0232	0.0232	0.0225	0.0218	0.0205	0.0162	0.0145	0.0140
Plum Creek Groundwater Dist	0.0215	0.0215	0.0214	0.0214	0.0207	0.0216	0.0208	0.0159	0.0149	0.0158
Wimberly Hays County ESD #7	0.0642	0.0618	0.0601	0.0620	0.0800	0.0780	0.0730	0.0620	0.0577	0.0556
Wimberly Hays County ESD #4	0.0350	0.0363	0.0380	0.0394	0.0500	0.0500	0.0500	0.0530	0.0580	0.0695
York Creek Improvement Dist	0.0048	0.0048	0.0048	0.0048	0.0048	0.0048	0.0048	0.0048	0.0048	0.0045
Caldwell Hays ESD #1	0.1000	0.1000	0.1000	0.0990	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
Hays County ESD #3	0.1000	0.1000	0.1000	0.1000	0.0995	0.0970	0.1000	0.1000	0.1000	0.1000
Reunion Ranch WCID	0.8750	0.8750	0.8750	0.8750	0.8750	0.8750	0.8250	0.6850	0.6240	0.6240
Headwaters MUD	0.9000	0.9000	0.9000	0.9000	0.9000	0.9000	0.9000	0.9000	0.9000	0.9000
Crosswinds MUD	N/A	0.9000	0.9000	0.9000	0.9000	0.9000	0.9000	0.9000	0.9000	0.9000
Driftwood Economic Dev MMD	N/A	0.1500	0.1500	0.1500	0.1500	0.1500	0.1500	0.1500	0.1500	0.1500
Hays County Dev Dist No. 1	N/A	0.9000	0.9000	0.9000	0.9000	0.9000	0.9000	0.9000	0.9000	0.9000
Hays County ESD #9	N/A	N/A	0.0600	0.0600	0.0598	0.0598	0.0582	0.0505	0.0491	0.0504
Springhollow MUD	N/A	N/A	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
North Hays Co. MUD #2	N/A	N/A	N/A	0.1500	0.1500	0.1500	0.1500	0.2000	0.2000	0.2000
Driftwood Conservation District	N/A	N/A	N/A	N/A	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Anthem MUD	N/A	N/A	N/A	N/A	N/A	1.0000	1.0000	1.0000	1.0000	1.0000
Buda MUD #1	N/A	N/A	N/A	N/A	N/A	N/A	0.6000	0.6000	0.6000	0.7500
La Salle MUD 1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.9500	0.9500	0.9500
La Salle MUD 2	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.9500	0.9500	0.9500
Wild Ridge MUD	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.8722	0.8722
Dripping Springs MUD #1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.7600	0.7600

Sources: Hays County Tax Assessor-Collector, Hays County Central Appraisal District

**HAYS COUNTY, TEXAS
PRINCIPAL PROPERTY TAXPAYERS
September 30, 2025
(amounts expressed in thousands)**

<u>TAXPAYER</u>	2025			2016		
	Taxable	Rank	Percentage of	Taxable	Rank	Percentage of
	Assessed		Total Taxable	Assessed		Total Taxable
	Value		Value	Value		Value
H.E. Butt Grocery Co LP	\$ 244,386	1	0.47%	\$ 38,887	9	0.28%
Hays Energy LP	\$ 165,493	2	0.32%	\$ 198,708	1	1.41%
Tanger San Marcos LLC	\$ 100,462	3	0.19%	\$ 57,694	7	0.41%
Permian Highway Pipeline LLC	\$ 94,650	4	0.18%			
Pedernales Electric Coop Inc.	\$ 91,210	5	0.17%	\$ 59,237	6	0.42%
Carson Diversified Properties 3 LLC	\$ 83,918	6	0.16%			
San Marcos Properties III LLP	\$ 81,463	7	0.16%	\$ 38,045	10	0.27%
Z Modular San Marcos Flatz 512 LLC	\$ 79,051	8	0.15%			
Texas Lehigh Cement Co.	\$ 77,289	9	0.15%	\$ 77,047	3	0.55%
Yarrington Logistics Owner LP	\$ 76,211	10	0.15%			
H.E. Butt Warehouse				\$ 113,521	2	0.80%
CFAN Company				\$ 68,817	4	0.49%
San Marcos Factory Stores Ltd				\$ 59,892	5	0.42%
Prime Outlets at San Marcos II LLC				\$ 41,409	8	0.29%

Source: Hays County Tax Assessor/Collector

**HAYS COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN YEARS
(amounts expressed in thousands)**

Fiscal Year Ended September 30	Total Tax Levy For Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage Of Levy		Amount	Percentage of Levy
2016	\$ 70,662	\$ 70,259	99.43%	\$ 346	\$ 70,605	99.92%
2017	\$ 77,691	\$ 77,251	99.43%	\$ 366	\$ 77,617	99.90%
2018	\$ 83,666	\$ 83,244	99.50%	\$ 334	\$ 83,578	99.89%
2019	\$ 89,623	\$ 89,098	99.41%	\$ 413	\$ 89,511	99.88%
2020	\$ 98,202	\$ 97,671	99.46%	\$ 381	\$ 98,052	99.85%
2021	\$ 108,914	\$ 108,345	99.48%	\$ 375	\$ 108,720	99.82%
2022	\$ 114,037	\$ 113,576	99.60%	\$ 267	\$ 113,843	99.83%
2023	\$ 119,990	\$ 119,063	99.23%	\$ 32	\$ 119,095	99.25%
2024	\$ 140,806	\$ 138,119	98.09%	\$ 372	\$ 138,490	98.36%
2025	\$ 168,020	\$ 166,373	99.02%	\$ 57	\$ 166,430	99.05%

Source: Hays County Tax Assessor /Collector

**HAYS COUNTY, TEXAS
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS**

Governmental Activities

Fiscal Year	General Obligation Bonds/Certificates of Obligation	Special Assessment Revenue Bonds	Qualified Energy Conservation Bonds	Notes Payable	Right-to-use Subscription Liability	Leases / Right- to-use Lease Liability	Bond Premiums	Total Primary Government	Percentage of Personal Income	Debt Per Capita	Population
2016	337,430,000	19,200,000		-		-	21,057,594	377,687,594	0.01%	1,847	204,470
2017	436,200,000	19,200,000	1,499,083	3,863,000		-	44,550,834	505,312,917	0.01%	2,356	214,485
2018	422,675,000	18,960,000	1,499,083	3,863,000		-	41,937,014	488,934,097	0.01%	2,196	222,631
2019	503,855,000	18,705,000	1,499,083	3,558,614		-	49,685,882	577,303,579	0.01%	2,508	230,191
2020	486,070,000	18,440,000	1,499,083	3,246,071		-	46,867,673	556,122,827	0.01%	2,307	241,067
2021	515,380,000	27,170,000	1,499,083	2,925,496		-	49,283,455	596,258,034	0.01%	2,335	255,397
2022	494,455,000	26,730,000	1,499,083	2,596,681	1,390,515	2,364,553	46,231,856	575,267,688	0.01%	2,138	269,103
2023	496,860,000	42,725,000	1,358,039	2,389,416	7,047,150	2,863,313	44,312,244	597,555,162	0.01%	2,130	280,486
2024	472,090,000	41,984,000	1,215,095	2,176,824	6,541,982	6,210,298	41,201,584	571,419,783	0.01%	1,957	292,029
2025	445,260,000	41,208,000	1,070,225	1,958,768	6,956,204	5,908,174	38,127,799	540,489,170	0.01%	1,851	292,029

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

¹ See the Schedule of Demographic and Economic Statistics at page 189 for personal income and population data.

**HAYS COUNTY, TEXAS
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS**

Fiscal Year	Governmental Activities						Total Primary Government	Less Amounts Available for Debt Service	Net Bonded Debt Total	Percentage of Personal Income	Debt Per Capita	Population	Net Bonded Debt as a Percent of Actual Taxable Property Assessed Value ²
	General Obligation Bonds	Special Assessment Revenue Bonds	Qualified Energy Conservation Bonds	Finance Contract	Bond Premiums								
2016	337,430,000	19,200,000		-	21,057,594	377,687,594	11,061,204	366,626,390	0.01%	1,793	204,470	2.26%	
2017	436,200,000	19,200,000	1,499,083	3,863,000	44,550,834	505,312,917	13,941,337	491,371,580	0.01%	2,291	214,485	2.61%	
2018	422,675,000	18,960,000	1,499,083	3,863,000	41,937,014	488,934,097	13,821,230	475,112,867	0.01%	2,134	222,631	2.56%	
2019	503,855,000	18,705,000	1,499,083	3,558,614	49,685,882	577,303,579	14,811,708	562,491,871	0.01%	2,444	230,191	2.62%	
2020	486,070,000	18,440,000	1,499,083	3,246,071	46,867,673	556,122,827	13,144,569	542,978,258	0.01%	2,252	241,067	2.31%	
2021	515,380,000	27,170,000	1,499,083	2,925,496	49,283,455	596,258,034	15,344,896	580,913,138	0.01%	2,275	255,397	2.36%	
2022	494,455,000	26,730,000	1,499,083	2,596,681	46,231,856	571,512,620	21,194,315	550,318,305	0.01%	2,045	269,103	1.60%	
2023	496,860,000	42,725,000	1,358,039	2,389,416	44,312,244	587,644,699	24,768,938	562,875,761	0.01%	2,007	280,486	1.26%	
2024	472,090,000	41,984,000	1,215,095	2,176,824	41,201,584	558,667,503	28,573,265	530,094,238	0.01%	1,815	292,029	1.00%	
2025	445,260,000	41,208,000	1,070,225	1,958,768	38,127,799	527,624,792	29,582,550	498,042,242	0.01%	1,705	292,029	0.84%	

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements

¹ See the Schedule of Demographic and Economic Statistics at page 189 for personal income and population data.

² See the Schedule Debt Margin Information at page 188 for Actual Taxable Property Assessed Value

HAYS COUNTY, TEXAS
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
As of September 30, 2025

<u>Governmental Unit</u>	<u>Total Debt¹</u>	<u>Estimated Percentage Applicable²</u>	<u>County's Estimated Share of Overlapping Debt</u>
Cities:			
City of Austin	\$ 1,747,315,000	0.13%	\$ 2,271,510
City of Buda	146,245,000	100.00%	146,245,000
City of Dripping Springs	51,960,000	100.00%	51,960,000
City of Kyle	254,830,000	100.00%	254,830,000
City of Mountain City	110,000	100.00%	110,000
City of San Marcos	424,730,000	99.39%	422,139,147
City of Woodcreek	3,155,000	100.00%	3,155,000
City of Wimberley	362,000	100.00%	362,000
Total Cities			<u>\$ 881,072,657</u>
School Districts:			
Blanco ISD	\$ 72,930,000	5.97%	\$ 4,353,921
Comal ISD	1,440,220,214	0.17%	2,448,374
Dripping Springs ISD	641,010,000	99.76%	639,471,576
Hays CISD	1,274,510,000	98.08%	1,250,039,408
Johnson City ISD	57,795,000	9.37%	5,415,392
San Marcos CISD	298,760,000	93.03%	277,936,428
Wimberley ISD	216,923,649	99.92%	216,750,110
Total School Districts			<u>\$ 2,396,415,209</u>
Special Districts:			
Anthem MUD	\$ 15,720,000	100.00%	\$ 15,720,000
Austin CCD	657,685,000	5.15%	33,870,778
Crosswinds MUD	33,740,000	100.00%	33,740,000
East Hays Co MUD #1	13,620,000	100.00%	13,620,000
Driftwood Conservation District	8,245,000	100.00%	8,245,000
Greenhawe WC&ID #2	5,580,000	100.00%	5,580,000
Hays Co. Development District #1	39,250,000	100.00%	39,250,000
Hays Co. MUD #4	14,820,000	100.00%	14,820,000
Hays Co. MUD #5	21,040,000	100.00%	21,040,000
Hays Co. WC&ID #1	12,065,000	100.00%	12,065,000
Hays Co. WC&ID #2	28,820,000	100.00%	28,820,000
Headwaters MUD	88,120,000	100.00%	88,120,000
North Hays Co. MUD #1	40,000,000	100.00%	40,000,000
North Hays Co. MUD #2	12,010,000	100.00%	12,010,000
Reunion Ranch WCID	25,120,000	100.00%	25,120,000
South Buda WC&ID #1	31,925,000	100.00%	31,925,000
Springhollow MUD	41,445,000	100.00%	41,445,000
Sunfield MUD #1	64,549,590	96.39%	62,219,349
Sunfield MUD #3	124,304,803	100.00%	124,304,803
Sunfield MUD #4	22,045,607	100.00%	22,045,607
			<u>\$ 673,960,537</u>
Subtotal Overlapping Debt			\$ 3,951,448,403
Hays County Direct Debt*	\$ 540,489,170	100.00%	\$ 540,489,170
Total Direct and Overlapping Debt			<u>\$ 4,491,937,573</u>

Sources: Texas Municipal Reports published by the Municipal Advisory Council of Texas

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Hays County. This process recognizes that, when considering the County's ability to issue and repay long-term debt, the entire burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

¹ All amounts represent gross debt. Please note that some debt may be supported by other revenues and thus be considered self supporting debt. Using gross debt may overstate the actual amount of debt supported by ad valorem

² The percentage of overlapping debt is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the government's taxable assessed value that is within the government's boundaries and dividing it by the government's total taxable assessed value.

* Direct debt includes bond premiums, right-to-use subscription liability, and right-to-use lease liability.

HAYS COUNTY, TEXAS
DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS
(amounts expressed in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Debt Limit	\$ 747,589	\$ 835,535	\$ 824,834	\$ 963,064	\$ 1,051,940	\$ 1,092,292	\$ 1,547,655	\$ 1,964,976	\$ 2,365,912	\$ 2,636,253
Total Net Debt applicable to limit	<u>\$ 366,627</u>	<u>\$ 491,372</u>	<u>\$ 475,113</u>	<u>\$ 562,492</u>	<u>\$ 542,978</u>	<u>\$ 580,913</u>	<u>\$ 550,318</u>	<u>\$ 562,876</u>	<u>\$ 530,094</u>	<u>\$ 498,042</u>
Debt Margin	<u>\$ 380,962</u>	<u>\$ 344,163</u>	<u>\$ 349,721</u>	<u>\$ 400,572</u>	<u>\$ 508,962</u>	<u>\$ 511,379</u>	<u>\$ 997,336</u>	<u>\$ 1,402,100</u>	<u>\$ 1,835,818</u>	<u>\$ 2,138,211</u>
Total net debt applicable to limit as a percentage of debt limit	49.04%	58.81%	57.60%	58.41%	51.62%	53.18%	35.56%	28.65%	22.41%	18.89%
<u>Debt Limit Calculation:</u>										
Assessed Value	\$ 14,951,778	\$ 16,710,705	\$ 16,496,678	\$ 19,261,274	\$ 21,038,792	\$ 21,845,841	\$ 30,953,093	\$ 39,299,513	\$ 47,318,243	\$ 52,725,058
Debt Limit (5%)	\$ 747,589	\$ 835,535	\$ 824,834	\$ 963,064	\$ 1,051,940	\$ 1,092,292	\$ 1,547,655	\$ 1,964,976	\$ 2,365,912	\$ 2,636,253
<u>Debt Applicable to Limit:</u>										
Total bonded debt	\$ 377,688	\$ 505,313	\$ 488,934	\$ 577,304	\$ 556,123	\$ 596,258	\$ 571,513	\$ 587,645	\$ 558,668	\$ 527,625
Debt Reserves	<u>\$ 11,061</u>	<u>\$ 13,941</u>	<u>\$ 13,821</u>	<u>\$ 14,812</u>	<u>\$ 13,145</u>	<u>\$ 15,345</u>	<u>\$ 21,194</u>	<u>\$ 24,769</u>	<u>\$ 28,573</u>	<u>\$ 29,583</u>
Net debt applicable to limit	<u>\$ 366,627</u>	<u>\$ 491,372</u>	<u>\$ 475,113</u>	<u>\$ 562,492</u>	<u>\$ 542,978</u>	<u>\$ 580,913</u>	<u>\$ 550,318</u>	<u>\$ 562,876</u>	<u>\$ 530,094</u>	<u>\$ 498,042</u>

**HAYS COUNTY, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS**

Fiscal Year	Population ¹	Personal Income (Amounts Expressed in Thousands) ¹	Per Capita Personal Income ¹	School Enrollment ²	Unemployment Rate ³
2016	204,470	7,398,078	36,182	34,650	3.70%
2017	214,485	7,956,341	37,095	36,237	3.00%
2018	222,631	8,987,390	40,369	38,111	3.00%
2019	230,191	9,733,094	42,283	39,282	2.70%
2020	241,067	10,435,043	43,287	38,719	6.40%
2021	255,397	12,119,423	47,453	39,164	3.70%
2022	269,103	14,327,006	53,240	40,665	2.90%
2023	280,486	16,179,523	57,684	42,777	3.50%
2024	292,029	18,885,807	64,671	44,656	3.40%
2025	292,029	19,709,003	67,490	45,692	3.40%

¹ Bureau of Economic Analysis /County Estimates (2025 population estimate unavailable as of report date)

² Texas Education Agency

³ United States Bureau of Labor Statistics

**HAYS COUNTY, TEXAS
PRINCIPAL EMPLOYERS
CURRENT AND NINE YEARS AGO**

Employer	2025			2016		
	Employees	Rank	Percent of Total County Employment	Employees	Rank	Percent of Total County Employment
Texas State University	5,000	1	3.17%	3,606	1	3.51%
Hays Consolidated Independent School District	3,058	2	1.94%	2,223	3	2.16%
Amazon Fulfillment Center	2,043	3	1.30%	3,000	2	2.92%
Premium Outlets	1,600	4	1.01%	1,600	4	1.56%
Tanger Factory Outlet Center	1,540	5	0.98%	1,540	5	1.50%
San Marcos CISD	1,264	6	0.80%	1,209	6	1.18%
Hays County	1,257	7	0.80%	800	8	0.78%
Dripping Springs Independent School District	1,030	8	0.65%	770	9	0.75%
City of San Marcos	758	9	0.48%			
HEB Distribution Center	716	10	0.45%			
H-E-B Retail				810	7	0.79%
Central Texas Medical Center				700	10	0.68%
Total	18,266			16,258		
Total County Employees	157,666			102,716		

Sources: Bureau of Economic Analysis, Hays Caldwell Economic Development Partnership, Buda EDC, Hays County, School Districts

**HAYS COUNTY, TEXAS
FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS**

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Administration	80	83	89	91	91	97	102	112	114	133
Judicial	127	143	156	170	182	188	194	209	260	274
Law enforcement and corrections	421	436	467	492	537.5	590	629	615	624	633
Community and public service	9	14	14	14	14	14.5	15	17	24	31
Health and human services	39	40	44	45	45	47	54	57	60	74
General maintenance	10	9	9	9	9	9	9	10	11	11
Highways and streets	<u>87</u>	<u>89</u>	<u>92</u>	<u>92</u>	<u>94</u>	<u>96</u>	<u>97</u>	<u>100</u>	<u>101</u>	<u>101</u>
	773	814	871	913	973	1042	1100	1120	1194	1257

Source: Hays County Payroll

**HAYS COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS**

Function	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Judicial										
County Courts										
Civil										
New Filed	913	1,086	1,282	1,664	1,637	1,441	896	1,206	1,191	1,194
Disposed	785	853	1,021	1,635	1,456	1,162	695	647	1,408	1,406
Criminal										
New Filed	4,224	5,009	4,195	4,542	3,817	3,161	2,321	3,313	3,045	3,156
Disposed	3,812	3,974	4,226	3,972	2,311	2,585	3,962	3,748	3,714	3,044
Juvenile										
New Filed	123	146	118	141	134	94	82	148	131	85
Disposed	107	114	114	104	131	84	107	121	106	105
Probate										
New Filed	391	373	401	408	413	510	559	558	582	517
Disposed	-	1	2	4	3	1	5	5	5	3
Mental Health										
New Filed	227	260	244	314	132	63	94	122	82	71
Disposed	367	475	301	366	206	53	63	77	48	42
District Court										
Civil										
New Filed	3,233	3,126	3,281	3,531	3,216	3,526	3,313	3,471	3,732	4,021
Disposed	2,733	2,844	2,628	4,048	3,368	2,736	2,683	2,457	3,020	3,473
Criminal										
New Filed	1,380	1,559	1,569	1,989	1,893	1,945	2,021	2,105	1,563	1,699
Disposed	1,208	1,354	1,479	1,694	1,063	1,111	1,782	2,555	2,437	1,659
Justice of the Peace Courts										
Civil										
New Filed	1,785	2,407	2,504	3,165	2,589	2,646	2,947	3,630	4,649	7,058
Disposed	1,751	2,180	2,344	2,787	2,488	3,053	2,917	3,499	4,072	6,112
Criminal										
New Filed	14,795	15,895	17,375	15,393	12,013	8,963	10,744	10,296	14,039	14,160
Disposed	15,242	14,535	16,291	21,639	17,326	8,697	9,394	9,475	11,010	12,119
Law enforcement and corrections										
Arrests made	6,890	7,529	7,899	7,725	6,139	6,317	7,311	6,215	6,271	6,499
Traffic violations	5,255	5,441	6,057	6,481	3,845	2,828	2,682	1,791	2,137	1,213
Sheriff's office 911 calls for service	54,775	49,987	51,508	55,272	58,335	67,565	74,295	72,823	68,395	72,596
Jail inmate daily average	387	461	545	532	483	511	642	585	540	516
Juvenile detention daily average	74	63	58	43	47	40	48	49	59	30
Animal Control Calls - domestic	3,720	3,078	4,656	4,392	3,527	4,142	3,973	4,136	4,649	4,726
Animal Control Calls - livestock	1,127	1,019	898	1,163	931	867	920	992	894	728
Health and human services										
Development/Environmental health										
911 Addresses Assigned	1,631	2,441	2,030	2,880	3,686	6,252	8,909	7,551	6,501	3,761
Flood Hazard Permits Issued	1,433	1,380	1,553	1,703	2,112	2,536	2,714	2,368	2,842	2,193
On site Sewage Permits Issued	506	555	516	529	454	464	471	418	342	306
Public health										
Immunizations/Shots	1,780	2,417	3,033	2,189	1,835	1,304	7,297	9,899	13,997	11,839
Other services	4,893	6,333	6,901	7,713	7,925	7,221	8,086	5,149	6,645	6,551

Sources: Various County departments
Note: Indicators are not available for the Administration function.

**HAYS COUNTY, TEXAS
CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS**

Function	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Judicial										
# of Courtrooms	16	16	16	16	16	16	16	16	16	16
Law enforcement and corrections										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol units	81	96	131	137	142	148	144	204	235	256
Other units	91	93	125	126	128	132	133	102	130	139
Facilities	2	2	2	2	2	2	2	2	2	2
Transport units	16	17	17	17	18	20	16	27	27	27
Health and human services										
Clinics	1	1	1	1	1	1	1	1	1	1
Recycling Facilities	2	2	2	2	2	2	2	2	2	2
Community public services										
Acreage	155.6	155.6	155.6	155.6	155.6	155.6	706.2	819.9	819.9	838.2
Extension facilities	1	1	1	1	1	1	1	1	1	1
Conservation acreage	3064.1	3064.1	3064.1	3064.1	3064.1	3064.1	3601.4	3986.4	4135.0	4310.0
Highways and streets										
Road (miles)	776.21	784.55	792.37	813.4	808	818.79	825.03	801.00	801.2	873.0
Bridges-span	13	13	13	15	15	15	15	15	17	19
Flood control-span, culvert, and dam	28	29	29	30	30	30	30	30	30	30

Sources: Various County departments

Note: Indicators are not available for the Administration function.





**HAYS COUNTY, TEXAS
ANNUAL COMPREHENSIVE
FINANCIAL REPORT
2025**

**FEDERAL AND STATE AWARDS
SECTION**



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Honorable Judge and
Commissioners of Hays County, Texas
San Marcos, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Hays County, Texas (the County) as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise Hays County's basic financial statements, and have issued our report thereon dated March 24, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Hays County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Hays County's internal control. Accordingly, we do not express an opinion on the effectiveness of Hays County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report Compliance and Other Matters

As part of obtaining reasonable assurance about whether Hays County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

ABIP, PC

San Antonio, Texas

March 24, 2026

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE
AND THE STATE OF TEXAS SINGLE AUDIT CIRCULAR

To the Honorable Judge and
Commissioners of Hays County, Texas
San Marcos, Texas

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited Hays County, Texas' (the County) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* and the *State of Texas Single Audit Circular* that could have a direct and material effect on each of Hays County, Texas' major federal and state programs for the year ended September 30, 2025. Hays County's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Hays County, Texas, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended September 30, 2025.

Basis for Opinion on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State of Texas Single Audit Circular*. Our responsibilities under those standards and the Uniform Guidance and the *State of Texas Single Audit Circular*, are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal or state program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal and state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and the *State of Texas Single Audit Circular* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal or state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, and the *State of Texas Single Audit Circular*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the *State of Texas Single Audit Circular*, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the *State of Texas Single Audit Circular*. Accordingly, this report is not suitable for any other purpose.

ABIP, PC

San Antonio, Texas
March 24, 2026

HAYS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2025

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed Through to Subrecipients
U. S. DEPARTMENT OF JUSTICE				
Direct Programs:				
Hays County FY24 SCAAP	16.606	15PBJA-24-RR-05952-SCAA	81,265	-
Hays County Sheriff's Office Mental Health	16.738	15PBJA-23-GG-03821-JAGX	7,086	-
Bulletproof Vest Partnership Program	16.607	Patrick Leahy 23	979	-
Equitable Sharing Project	16.922	N/A	77,865	-
Total Department of Justice direct programs			167,195	-
Pass Through the Office of the Governor				
First Responder Peer Support Mental Health	16.575	4464103	2,470	-
Environmental Enforcement Program	16.738	4993001	120,875	-
Total Office of the Governor pass through programs			123,345	-
Total U.S. Department of Justice			290,540	-
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Direct Programs:				
Assisted Outpatient Treatment	93.997	1H79SM089836-01	150,100	-
Total Department of Health and Human Services direct programs			150,100	-
Passed through the Texas Department of State Health Services:				
TB/PC Tuberculosis Prevention and Control_ Federal and State	93.116	HHS001437400021	17,948	-
TB/PC Tuberculosis Prevention and Control_ Federal and State	93.116	HHS001437400021_1	1,488	-
Total for ALN 93.116			19,436	-
Immunization/Locals	93.268	HHS001331300023_1	69,500	-
Immunization/Locals	93.268	HHS001331300023_2	16,266	-
Total for ALN 93.268			85,766	-
Public Health Emergency Preparedness	93.069	HHS001439500039	76,297	-
Public Health Emergency Preparedness	93.069	HHS001439500039_3/4	18,743	-
Total for ALN 93.069			95,040	-
Regional Local Services System/Local Public Health Services	93.991	HHS001324900027_1	32,086	-
Regional Local Services System/Local Public Health Services	93.991	HHS001324900027	4,699	-
Total for ALN 93.991			36,785	-
Infectious Disease Control Unit Covid 19 Epidemiologist	93.323	HHS000812700024	35,016	-
COVID-19 Health Disparities	93.391	HHS001057600024	86,562	-
Strengthening Public Health Infrastructure	93.967	HHS001312000001	108,094	-
Total Texas Department of Health and Human Services pass-through programs			466,699	-
Passed through the Office of the Attorney General				
Child Support Enforcement	93.563	N/A	87,961	-
Total Office of the Attorney General pass-through programs			87,961	-
Total U.S. Department of Health and Human Services			704,760	-
DEPARTMENT OF HOMELAND SECURITY				
Passed through the Texas Division of Emergency Management				
Public Assistance	97.036	4781 DR TX	16,875	-
Total Texas Division of Emergency Management pass through programs			16,875	-

(continued)

HAYS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2025

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed Through to Subrecipients
Passed through the Office of the Governor CPR Cert Enhancement	97.067	5242701	5,157	-
Total Office of the Governor pass through programs			5,157	-
Total U.S. Department of Homeland Security			22,032	-
US DOT, FEDERAL HIGHWAY ADMINISTRATION				
Passed through the Texas Department of Transportation				
Highway Planning and Construction*	20.205	CSJ-3545-02-003	699,962	-
Highway Planning and Construction*	20.205	CSJ-0016-02-135	605,425	-
Highway Planning and Construction*	20.205	CSJ-1539-01-003	4,021,413	-
Highway Planning and Construction*	20.205	CSJ-0914-33-095	673,740	-
Total for ALN 20.205			6,000,540	-
Total Highway Planning and Construction Cluster			6,000,540	-
Total Texas Department of Transportation pass through programs			6,000,540	-
Total US DOT, Federal Highway Administration			6,000,540	-
U.S. DEPARTMENT OF AGRICULTURE				
Passed through the Texas Department of Agriculture				
National School Breakfast Program *	10.553	01356	28,001	-
National School Lunch Program *	10.555	01356	53,088	-
Total Child Nutrition Cluster			81,089	-
Total U.S. Department of Agriculture pass through programs			81,089	-
Total U.S. Department of Agriculture			81,089	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed through the Texas General Land Office				
Local Hazard Mitigation Plan	14.228	22-130-022-D868	43,750	-
Total for ALN 14.228			43,750	-
Total Texas General Land Office pass through programs			43,750	-
Passed through the Texas Department of Agriculture				
Cedar Oaks Mesa	14.228	CDV21-0346	57,273	-
Total Texas Department of Agriculture pass through programs			57,273	-
Total U.S. Department of Housing and Urban Development			101,023	-
U.S. GENERAL SERVICES ADMINISTRATION				
Passed through the Texas Facilities Commission				
Texas Facilities Commission	39.003		899	-
Total Texas Facilities Commission pass through programs			899	-
Total U.S. General Services Administration			899	-
UNITED STATES DEPARTMENT OF TREASURY				
Direct Programs:				
Local Assistance and Tribal Consistency Fund	21.032	LATCF-2497	82,787	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	SLFRF-5259	3,490,685	661,750
Total U.S. Department of Treasury direct programs			3,573,472	661,750
Total United States Department of Treasury			3,573,472	661,750
TOTAL EXPENDITURES OF FEDERAL AWARDS			10,774,355	661,750

* Indicates a cluster under OMB Compliance Supplement

The accompanying notes are an integral part of this schedule.

HAYS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

Grantor/ Program Title	Entity Identifying Number	State Expenditures
OFFICE OF THE ATTORNEY GENERAL		
VINE Program	C-01703	31,194
Total Office of the Attorney General		<u>31,194</u>
OFFICE OF THE GOVERNOR		
Body Worn Cameras	4946301	199,312
Total Office of the Governor		<u>199,312</u>
CAPITAL AREA COUNCIL OF GOVERNMENTS		
9-1-1 Maintenance	Interlocal Agreement	218,901
Total CAPCOG		<u>218,901</u>
TEXAS DEPARTMENT OF STATE HEALTH SERVICES		
TB/PC Tuberculosis Prevention and Control	HHS001437400021	24,618
TB/PC Tuberculosis Prevention and Control	HHS001437400021_1	2,170
Infectious Disease Control-SUREB	HHS001315700022	82,781
Emerging and Acute Infectious Disease Unit (EAIDU/SUR)	HHS001315700022_1	7,020
Immunization Grants	HHS001331300023_1	96,327
Regional and Local Services System/Local Public Health Service	HHS001324900027_1	19,377
Total Texas Department of State Health Services		<u>232,293</u>
TEXAS JUVENILE JUSTICE DEPARTMENT		
State Aid Grant	SA-2025-2-105	980,365
State Aid Grant	SA-2026-2-105	55,856
Special Needs Grant	D-2025-7-105	44,885
Special Needs Grant	D-2026-482-105	4,663
Discretionary State Aid Residential	TJJD-R-2025-105	64,656
Regional Diversion Alternatives	TJJD-RDA-2025-105	17,475
Supplemental and Emergent	SE-2025-07838	4,348
Salary Adjustment Grant	D-2025-15-1105	342,580
Salary Adjustment Grant	SAG-2026-15-105	40,590
Total Texas Juvenile Justice Department		<u>1,555,418</u>
TEXAS OFFICE OF COURT ADMINISTRATION		
Texas Indigent Defense Commission Formula	212-25-105	214,738
Indigent Defense Coordinator Expansion Program	212-25-C08	54,174
Total Texas Office of Court Administration		<u>268,912</u>
TEXAS DEPARTMENT OF TRANSPORTATION		
Highway Planning and Construction	CSJ-3545-02-003	174,991
Highway Planning and Construction	CSJ-0016-02-135	151,356
Highway Planning and Construction	CSJ-1539-01-003	1,005,353
Total Texas Department of Transportation		<u>1,331,700</u>

(continued)

HAYS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

Grantor/ Program Title	Entity Identifying Number	State Expenditures
TEXAS VETERAN'S COMMISSION		
Veteran's Treatment Court	VTC24-V-031	253,267
Veteran's Treatment Court	VTC25-V-008	73,498
Assistance to Veteran's	VSO24-F-021	161,040
Assistance to Veteran's	VCO25-F-002	107,511
Total Texas Veteran's Commission		<u>595,316</u>
TEXAS WATER DEVELOPMENT BOARD		
Onion Creek Watershed Floodplain and Mapping	G1001285	71,942
Total Texas Water Development Board		<u>71,942</u>
TEXAS COMPTROLLER OF PUBLIC ACCOUNTS		
Rural Law Enforcement Salary Assistance Program	IA-0000000725	500,000
Rural Law Enforcement Salary Assistance Program	IA-0000001149	275,000
Total Texas Comptroller of Public Accounts		<u>775,000</u>
TOTAL EXPENDITURES OF STATE AWARDS		<u>5,279,988</u>

HAYS COUNTY, TEXAS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

NOTE 1. GENERAL

The accompanying schedules of expenditures of federal and state awards presents the activity of all applicable federal and state awards of Hays County, Texas (the County). The information in these schedules are presented in accordance with the requirements of the Uniform Guidance and the State of Texas Single Audit Circular. The County's reporting entity is defined in Note 1 to the County's financial statements. Federal and state awards received directly from federal and state agencies as well as federal and state awards passed through other government agencies are included in the respective schedule. The County did not elect to use the 10% de minimus cost rate as allowed in the Uniform Guidance.

NOTE 2. BASIS OF ACCOUNTING

The accompanying schedules of expenditures of federal and state awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the County's financial statements.

NOTE 3. RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

Grant expenditure reports as of September 30, 2025, which have been submitted to grantor agencies will, in some cases, differ slightly from amounts disclosed herein. The reports prepared for grantor agencies are typically prepared at a later date and often reflect refined estimates of year-end accruals. The reports will agree at termination of the grant as the discrepancies noted are timing differences.

NOTE 4. FEDERAL EXPENDITURE RECONCILIATION

Grant Expenditures in the amount of \$603,066.99 related to the Public Assistance Federal Emergency Management Agency (FEMA) 4705 DR TX grant ALN 97.036 were incurred in a prior year and received in the current fiscal year.

HAYS COUNTY, TEXAS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2025

A. Summary of Auditors' Results:

1 Financial statements:

Type of auditor's report on financial statements: Unmodified

Internal control over financial reporting:

One or more material weaknesses identified? None

One or more significant deficiencies identified that are not considered to be material weaknesses? None

Noncompliance material to the financial statements noted? None

Internal control over major programs:

One or more material weaknesses identified? None

One or more significant deficiencies identified that are not considered to be material weaknesses? None

Type of auditor's report issued on compliance with major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a) of the Uniform Guidance and State of Texas Single Audit Circular? None

2 Federal awards:

Major Federal Program	Highway Planning and Construction Cluster
Federal Assistance Listing Number	20.205
Pass through entity	Texas Department of Transportation

(continued)

HAYS COUNTY, TEXAS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
 FOR THE YEAR ENDED SEPTEMBER 30, 2025

A. Summary of Auditors' Results (continued):

3 State awards:

Major State programs	Texas Department of Transportation Highway Planning and Construction CSJ-3545-02-003 Highway Planning and Construction CSJ-1539-01-003 Highway Planning and Construction CSJ-0016-02-135 Highway Planning and Construction CSJ-0914-33-095
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4 Dollar thresholds considered between type A and type B programs

Federal Awards	\$1,000,000
State Awards	\$1,000,000

Auditee qualified as low-risk auditee?	Yes
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B. Financial Statement Findings None

C. Federal or State Award Findings and Questioned Costs None

HAYS COUNTY, TEXAS
SUMMARY OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

PROGRAM / ITEM NUMBER	PLAN
None	

HAYS COUNTY, TEXAS
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED SEPTEMBER 30, 2025

PROGRAM / ITEM NUMBER	PLAN
Not applicable	