



# General Fund Budget Overview

FY 2025-26



Summer Fleming, CGFO  
Director of Finance

# Preliminary Taxable Values (Freeze adjusted)



County	Tax Year 2024	Tax Year 2025	Change (\$)	Change (%)
Bexar	\$1,744,198,782	\$1,852,071,926	\$107,873,144	6.2%
Kendall	595,760,096	633,658,721	37,898,625	6.4%
Comal	382,691,282	404,188,027	21,496,745	5.6%
Total	\$2,722,650,160	\$2,889,918,674	\$167,268,514	6.1%

# Current Exemptions



## City

- Homestead: \$5,000
- Over 65: \$50,000
- Qualifying Disabled: \$50,000
- Tax Freeze for Qualifying Disabled at 2022 Levy

## State Mandated

- Disabled Veteran 1: \$5,000
- Disabled Veteran 2: \$7,500
- Disabled Veteran 3: \$10,000
- Disabled Veteran 4: \$12,000
- 100% Disabled Veteran: 100%

# Exemption Totals



County	City			State		Total
	Homestead	Over 65	Disabled	Disabled Veteran	Other*	
Bexar	\$11,510,950	\$53,625,000	\$400,000	\$116,891,812	\$24,831,160	\$207,258,922
Kendall	3,036,925	12,100,500	505,055	49,195,651	2,812,120	67,684,024
Comal	2,311,500	9,356,500	250,930	49,441,732	5,812,321	67,172,983
Total	\$16,905,378	\$76,466,999	\$1,013,108	\$226,489,857	\$33,603,651	\$354,478,990

\*Includes the following:

- Leased Vehicle (LVE)
- Personal Property Vehicle (PPV)
- Primarily performing charitable functions
- House Bill 366 (EX366)
- Other exemptions (EX-XV)
- Solar (SO)



# General Fund Budget Highlights

- Property tax growth at 3.5% over 2024 Levy
- Sales tax growth at 4.0% over FY 2025 projected
- Total operating expenditures increasing 3.7%
- Personnel costs include 4.5% increase
- Transfer to Equipment Replacement Fund for future capital needs
- Maintains 6 months operating reserve
- \$2.57 million unallocated fund balance remaining

# General Fund Summary



Category	Amount
Revenues	\$10,972,053
Expenditures	(\$10,251,837)
Operating surplus/(deficit)	\$720,216
Net transfer (to)/from Equipment Replacement Fund	(\$226,365)
Transfer (to)/from Strategic Projects Fund	(\$)
Capital Outlay	(\$234,103)
Total surplus/(deficit)	\$259,748

# Fund Balance Summary



Category	FY 2024-25 Ending	FY 2025-26 Budget	FY 2025-26 Ending
Court Technology	\$14,884	(\$1,125)	13,759
Court Security	18,031	(1,750)	16,281
Public Safety	64,702	(29,700)	35,002
Other Restricted	33,034	5,850	38,884
Non-spendable	85,344	-	85,344
Tree Mitigation	100,000	(42,850)	57,150
Operating Reserve	4,848,119	275,024	5,123,144
Unallocated	2,513,495	54,299	2,567,794
Total Fund Balance	\$7,677,609	\$259,748	\$7,937,358



# Questions?