Wise County Treasurer's Monthly Report

For the Month of May of the 2025 Fiscal Year

Wise County
Cash Position Report
Report Date: 05/31/2025

Account Number	Description	Beginning Balance	Revenues	Acct/Pay	Payroll	Ending Balance
012-10102-000	CASH - GENERAL FUND	-5,216,768.52	5,164,892.24	-3,404,275.83	.00	-3,456,152.11
012-10110-000	CASH INVESTMENTS	14,863,000.00	-1,700,000.00	-188,000.00	.00	12,975,000.00
013-10102-000	CASH - RESERVE ACCOUNT	-7,849.45	39,246.91	.00	.00	31,397.46
013-10110-000	CASH INVESTMENTS	8,679,000.00	-7,000.00	.00	.00	8,672,000.00
014-10102-000	CASH - INDIGENT HEALTH CARE	15,036.32	113,622.86	-350.26	.00	128,308.92
014-10110-000	CASH INVESTMENTS	374,000.00	.00	.00	.00	374,000.00
015-10102-000	CASH - EMERGENCY SERVICES	-112,489.86	827,823.05	-470,612.79	.00	244,720.40
015-10110-000	CASH INVESTMENTS	750.00	.00	.00	.00	750.00
016-10102-000	CASH - 911/ENVIRONMENTAL SERVI	21,957.12	363,887.28	-194,295.58	.00	191,548.82
016-10110-000	CASH INVESTMENTS	.00	.00	.00	.00	.00
018-10102-000	CASH - COUNTY GRANTS	51,235.65	61,216.56	-44,024.00	.00	68,428.21
018-10110-000	CASH INVESTMENTS	.00	.00	.00	.00	.00
020-10102-000	CASH - RIGHT OF WAY/FENCING	-1,087.11	140,528.84	-135,379.90	.00	4,061.83
020-10110-000	CASH INVESTMENTS	1,645,500.00	-130,000.00	.00	.00	1,515,500.00
021-10102-000	CASH-ROAD/BRIDGE PRECINCT #1	-64,392.51	190,534.44	-126,285.03	.00	-143.10
021-10110-000	CASH INVESTMENTS	1,553,500.00	-134,000.00	.00	.00	1,419,500.00
022-10102-000	CASH-ROAD/BRIDGE PRECINCT #2	-89,090.47	247,261.09	-157,604.62	.00	566.00
022-10110-000	CASH INVESTMENTS	1,618,000.00	-188,000.00	.00	.00	1,430,000.00
023-10102-000	CASH-ROAD/BRIDGE PRECINCT #3	-46,894.23	166,681.12	-110,726.70	.00	9,060.19
023-10110-000	CASH INVESTMENTS	1,313,000.00	-113,000.00	.00	.00	1,200,000.00
024-10102-000	CASH-ROAD/BRIDGE PRECINCT #4	-30,656.66	158,276.36	-126,298.33	.00	1,321.37
024-10110-000	CASH INVESTMENTS	1,527,000.00	-103,000.00	.00	.00	1,424,000.00
025-10102-000	CASH-ROAD & BRIDGE RESERVES	7,835.83	16,906.67	-20,868.00	.00	3,874.50
025-10110-000	CASH INVESTMENTS	1,063,000.00	-13,000.00	.00	.00	1,050,000.00
026-10102-000	CASH - TEXDOT GRANT	.00	.00	.00	.00	.00
026-10110-000	CASH INVESTMENTS	.00	.00	.00	.00	.00
030-10102-000	CASH-GRANT SENATE BILL 22	937,102.35	.00	-6,782.39	.00	930,319.96
030-10110-000	CASH INVESTMENTS	.00	.00	.00	.00	.00
031-10102-000	CASH - LAW ENF. TRAINING	38,326.34	.00	-51.96	.00	38,274.38
031-10110-000	CASH INVESTMENTS	.00	.00	.00	.00	.00
032-10102-000	CASH -OPIOD SETTLEMENT	194,526.21	.00	.00	.00	194,526.21
032-10110-000	CASH INVESTMENTS	.00	.00	.00	.00	.00
033-10102-000	CASH-AMERICAN RESCUE PLAN	.00	.00	.00	.00	.00
033-10110-000	CASH INVESTMENTS	.00	.00	.00	.00	.00
035-10102-000	CASH - STATE AGENCY FEES	72,102.92	73,873.94	.00	.00	145,976.86
035-10110-000	CASH INVESTMENTS	.00	.00	.00	.00	.00
040-10102-000	CASH - DISTRICT COURT	227,577.89	.00	-594.04	.00	226,983.85
040-10110-000	INVESTMENTS	.00	.00	.00	.00	.00
042-10102-000	CASH - COURT REPORTER FEES	2,022.54	2,696.66	-1,575.49	.00	3,143.71
042-10110-000	CASH INVESTMENTS	.00	.00	.00	.00	.00
044-10102-000	CASH - DIST. CLERK RECORDS MGT	174,884.83	4,074.43	.00	.00	178,959.26
044-10110-000	CASH INVESTMENTS	.00	.00	.00	.00	.00
045-10102-000	CASH - ELECTIONS	87,142.73	27,003.86	-34,599.76	.00	79,546.83
045-10110-000	CASH INVESTMENTS	.00	.00	.00	.00	.00
046-10102-000	CASH - CO. CLERK RECORD MGT.	547,384.77	42,407.06	-5,964.77	.00	583,827.06
046-10110-000	CASH INVESTMENTS	.00	.00	.00	.00	.00
048-10102-000	SPECIALITY COURT FUND	18,171.85	1,319.04	.00	.00	19,490.89
054-10102-000	CASH - JUDICIAL FUND	28,561.14	4,788.59	-1,708.31	.00	31,641.42
054-10110-000	CASH INVESTMENTS	.00	.00	.00	.00	.00
055-10102-000	CASH - RECORDS MGT/PRESV.	5,626.98	.00	.00	.00	5,626.98
055-10110-000	CASH INVESTMENTS	.00	.00	.00	.00	.00

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Wise County
Cash Position Report
Report Date: 05/31/2025

Account Number	Description	Beginning Balance	Revenues	Acct/Pay	Payroll	Ending Balance
056-10102-000	CASH - COURTHOUSE SECURITY	203,053.59	3,935.69	.00	.00	206,989.28
056-10110-000	CASH INVESTMENTS	.00	.00	.00	.00	.00
057-10102-000	CASH - COURTHOUSE FACLITY FEES	96,010.62	3,374.35	.00	.00	99,384.97
057-10110-000	INVESTMENTS	.00	.00	.00	.00	.00
059-10102-000	CASH - LAW LIBRARY	458,220.52	5,905.28	-1,260.00	.00	462,865.80
059-10110-000	CASH INVESTMENTS	.00	.00	.00	.00	.00
060-10102-000	CASH - DEBT SERVICE	188.39	1,395.13	.00	.00	1,583.52
060-10110-000	CASH INVESTMENTS	386,000.00	.00	.00	.00	386,000.00
061-10102-000	CASH - CAPITAL PROJ COURTHOUSE	4,779.02	664,064.16	-663,963.91	.00	4,879.27
061-10110-000	CASH INVESTMENTS	3,467,500.00	-660,000.00	.00	.00	2,807,500.00
062-10102-000	CASH - CAPITAL PROJECTS 2022	-21,710.44	25,810.06	.00	.00	4,099.62
062-10110-000	CASH INVESTMENTS	858,000.00	-22,000.00	.00	.00	836,000.00
063-10102-000	CASH - CAPITAL PROJECTS 2019	.00	.00	.00	.00	.00
063-10110-000	CASH INVESTMENTS	.00	.00	.00	.00	.00
064-10102-000	CASH - WCWC BRANCH TAX FUND	.00	.00	.00	.00	.00
064-10110-000	INVESTMENTS	.00	.00	.00	.00	.00
065-10102-000	CASH - WCWC BRANCH DEBT SERVIC	389,345.81	2,375.62	-400.00	.00	391,321.43
065-10110-000	INVESTMENTS	2,231,000.00	.00	.00	.00	2,231,000.00
066-10102-000	CASH - CAPITAL PROJECTS 2024	92.69	216,257.92	-216,040.22	.00	310.39
066-10110-000	CASH INVESTMENTS	7,795,500.00	-186,000.00	.00	.00	7,609,500.00
068-10102-000	CASH - ALTERNATIVE DISPUTE RES	97,251.24	3,267.75	-1,800.00	.00	98,718.99
068-10110-000	CASH INVESTMENTS	.00	.00	.00	.00	.00
069-10102-000	CASH - CHILD SUPPORT ENF.	18,834.61	.00	-11.84	.00	18,822.77
069-10110-000	CASH INVESTMENTS	.00	.00	.00	.00	.00
070-10102-000	CASH - JP FEES	68,294.52	.00	-749.89	.00	67,544.63
070-10110-000	CASH INVESTMENTS	.00	.00	.00	.00	.00
071-10102-000	CASH-JP #1 LOCAL CONSOLIDATED	69,801.28	1,014.11	.00	.00	70,815.39
071-10110-000	CASH INVESTMENTS	.00	.00	.00	.00	.00
072-10102-000	CASH-JP #2 LOCAL CONSOLIDATED	158,984.78	1,731.07	.00	.00	160,715.85
072-10110-000	CASH INVESTMENTS	.00	.00	.00	.00	.00
073-10102-000	CASH-JP #3 LOCAL CONSOLIDATED	52,944.40	1,144.56	.00	.00	54,088.96
073-10110-000	CASH INVESTMENTS	.00	.00	.00	.00	.00
074-10102-000	CASH-JP #4 LOCAL CONSOLIDATED	26,394.02	515.05	.00	.00	26,909.07
074-10110-000	CASH INVESTMENTS	.00	.00	.00	.00	.00
075-10102-000	CASH - COURTHOUSE CELEBRATION	35,087.76	.00	.00	.00	35,087.76
075-10110-000	CASH INVESTMENTS	.00	.00	.00	.00	.00
076-10102-000	CASH - WISE CO. FAIRGROUNDS	30,614.25	4,200.00	-8,044.35	.00	26,769.90
076-10110-000	INVESTMENTS	.00	.00	.00	.00	.00
077-10102-000	CASH - WISE COUNTY PARK	44,805.08	12,640.50	-13,464.93	.00	43,980.65
077-10110-000	CASH INVESTMENTS	.00	.00	.00	.00	.00
078-10102-000	CASH - WISE CO. ANIMAL SHELTER	37,530.19	104,319.00	-24,115.79	.00	117,733.40
078-10110-000	CASH INVESTMENTS	.00	.00	.00	.00	.00
083-10102-000	CASH - IMPOUND YARD	6,611.09	46,521.00	-5,450.00	.00	47,682.09
083-10110-000	CASH INVESTMENTS	.00	.00	.00	.00	.00
084-10102-000	CASH - ASSET FORFEITURE	145,157.99	43,934.57	-17,493.66	.00	171,598.90
084-10110-000	CASH INVESTMENTS	.00	.00	.00	.00	.00
085-10102-000	CASH - LANGUAGE ACCESS FEES	14,956.43	947.14	-640.00	.00	15,263.57
085-10110-000	CASH INVESTMENTS	.00	.00	.00	.00	.00
087-10102-000	CASH - 271ST CSCD	.00	.00	.00	.00	.00
087-10110-000	INVESTMENTS	.00	.00	.00	.00	.00
088-10102-000	CASH - JUVENILE PROBATION	.00	.00	.00	.00	.00
088-10110-000	CASH INVESTMENTS	.00	.00	.00	.00	.00
098-10102-000	CASH - PAYROLL CLEARING	-185,945.65	4,525,181.87	-932,511.81	-2,494,476.42	912,247.99
098-10110-000	CASH INVESTMENTS	.00	.00	.00	.00	.00
Grand totals		45,986,318.85	10,059,575.83	-6,915,944.16	-2,494,476.42	46,635,474.10

Wise County
Cash Position Report
Report Date: 05/31/2025

Account Number	Description	Beginning Balance	Revenues	Acct/Pay	Payroll	Ending Balance
087-10102-000	CASH - 271ST CSCD	240,202.80	79,927.32	-140,999.05	.00	179,131.07
087-10110-000	INVESTMENTS	550,000.00	.00	.00	.00	550,000.00
088-10102-000	CASH - JUVENILE PROBATION	335,736.54	957.40	-67,886.35	.00	268,807.59
088-10110-000	CASH INVESTMENTS	260,500.00	.00	.00	.00	260,500.00
Grand totals		1,386,439.34	80,884.72	-208,885.40	.00	1,258,438.66

THE STATE OF TEXAS •

THE COUNTY OF WISE •

ORDER APPROVING THE COUNTY TREASURER'S MONTHLY REPORT

At a regular meeting of the Commissioners' Court of Wise County, Texas, held on the 7th day of July, 2025, on a motion made by Commissioner Burns and seconded by Commissioner Shawn, the following order was adopted:

WHEREAS, Section 114.026 of the Local Government Code of the State of Texas requires that the County Treasurer provide the Commissioners' Court with a detailed financial reports of the regular term of the Commissioners' Court; and

WHEREAS, the County Treasurer makes her all books and accounts available to the Commissioners' Court for inspection and examination as they desire; and

WHEREAS, the County Treasurer has presented to the Commissioners' Court her report for the month ended May 31, 2025

NOW, THEREFORE, IT IS HEREBY ORDERED by the Commissioners' Court of Wise County, Texas, that such Treasurer's Report for the month ended, May 31, 2025, be, and hereby is, approved and accepted as correct.

FURTHER, as specifically required by statute, the Commissioners' Court states that the amounts received and paid from each fund since the preceding County Treasurer's Monthly Report and the balances remaining in the County Treasurer's custody at the end of the reporting period are as follows:

	General Cash Account	Non-Allocated Funds Account	Indigent Health Care Account	Emergency Service Fund Account	Road & Bridge Account	Debt Service Account	Juvenile Probation Account	Payroll Clearing Account	TOTAL OF ALL ACCOUNTS
Beginning Balance 05/01/2025									
Certificates of Deposit	$14,863,000.00	$8,679,000.00	$374,000.00	$750.00	$8,720,000.00	$386,000.00	$260,500.00	$0.00	$33,283,250.00
Cash in Bank Account	($1,390,750.82)	($7,849.45)	$15,036.32	($112,489.86)	($224,285.15)	$188.39	$335,736.54	($185,945.65)	($1,570,359.68)
SUBTOTAL	$13,472,249.18	$8,671,150.55	$389,036.32	($111,739.86)	$8,495,714.85	$386,188.39	$596,236.54	($185,945.65)	$31,712,890.32
PLUS Receipts	$4,235,675.16	$32,246.91	$113,622.86	$827,823.05	$239,188.52	$1,395.13	$957.40	$4,525,181.87	$9,976,090.90
MINUS Disbursements	$3,937,408.93	$0.00	$350.26	$470,612.79	$677,162.58	$0.00	$67,886.35	$3,426,988.32	$8,580,409.23
Certificates of Deposit	$12,975,000.00	$8,672,000.00	$374,000.00	$750.00	$8,039,000.00	$386,000.00	$260,500.00	$0.00	$30,707,250.00
Cash in Bank Account	$795,515.41	$31,397.46	$128,308.92	$244,720.40	$18,740.79	$1,583.52	$268,807.59	$912,247.99	$2,401,322.08
CLOSING TOTAL	$13,770,515.41	$8,703,397.46	$502,308.92	$245,470.40	$8,057,740.79	$387,583.52	$529,307.59	$912,247.99	$33,108,572.08

J. D. Clark, Wise County Judge

J. S. Biff Hayes, Commissioner, Precinct #1

Kevin Burns, Commissioner, Precinct #2

Daniel G. Lambert, Commissioner, Precinct #3

Colby Shawn, Commissioner, Precinct #4

THE STATE OF TEXAS •

THE COUNTY OF WISE •

BEFORE ME, the undersigned authority, on this day personally appeared the undersigned who, after being by me duly sworn, did each, upon his respective oath, state that the requirements of Section 114.026 of the Local Government Code of the State of Texas have been met for the regular term of the Commissioners' Court of Wise County, Texas, for the fiscal year 2025 by the adoption of an Order of the Commissioners' Court on the 7th day of July accepting and approving as correct the Monthly Report of the County Treasurer of Wise County, Texas, for the month ending May 31, 2025, which Order complies in all respects with the requirements of Section 114.026 and which

Affiants further state that the cash and other assets in the custody of the County Treasurer as of the end of the month were as follows:

	General Cash Account	Non-Allocated Funds Account	Indigent Health Care Account	Emergency Service Fund Account	Road & Bridge Account	Debt Service Account	Juvenile Probation Account	Payroll Clearing Account	TOTAL OF ALL ACCOUNTS
Certificates of Deposit	$12,975,000.00	$8,672,000.00	$374,000.00	$750.00	$8,039,000.00	$386,000.00	$260,500.00	$0.00	$30,707,250.00
Cash in Bank Account	$795,515.41	$31,397.46	$128,308.92	$244,720.40	$18,740.79	$1,583.52	$268,807.59	$912,247.40	$2,401,321.49
	$13,770,515.41	$8,703,397.46	$502,308.92	$245,470.40	$8,057,740.79	$387,583.52	$529,307.59	$912,247.40	$33,108,571.49

Signed and dated this 7th day of July, 2025

J. D. Clark, Wise County Judge

J. S. Biff Hayes, Commissioner, Precinct #1

Kevin Boice, Commissioner, Precinct #2

Daniel G. Lambert, Commissioner, Precinct #3

Colby Shawn, Commissioner, Precinct #4

Witness my hand and the seal of the Commissioners' Court of Wise County, Texas, this 7th day of July, 2025

Blanca Tuma, Wise County Clerk

COMMISSIONERS COURT ★ COUNTY OF WISE, TX ★

WISE COUNTY, TEXAS

ORDER ADOPTING THE TAX RATE FOR FISCAL YEAR 2025

On this the 26th day of August 2024, came to be considered the Tax Rate for FY 2025, and it appearing to the Commissioners Court that said Tax Rate has been duly calculated in accordance with law by the County Tax Assessor/Collector, and all required public notices fully filed and the said Tax Rate, having been duly considered by The Court, on motion made, Seconded carried, it is ordered by the Court that the said Tax Rate be and it is hereby, Approved and adopted as follows:

General Fund	.00227500
Road/Bridge-FMLR	.00044000
Right/Way-FMLR	.00003500

Total Tax Rate .002750 per One Hundred Dollar Valuation

PASSED AND APPROVED this 26th day of August 2024.

J.D Clark
County Judge

Blanca Tuma
County Clerk

COMMISSIONERS COURT ★ COUNTY OF WISE, TX ★

John Hayes
Commissioner #1

Danny Lambert
Commissioner #3

Kevin Burns
Commissioner #2

Colby Shawn
Commissioner #4

EXHIBIT C

WISE COUNTY 14 YEAR PROPERTY TAX HISTORY REPORT
GENERAL / FMLR SALES TAX

FISCAL YEAR	% OF OVERALL TAX RATE GENERAL FUND	% OF OVERALL TAX RATE ROAD & BRIDGE	GENERAL FUND TAX RATE	ACTUAL PROPERTY TAX REVENUE GENERAL FUND TOTALS	SALES TAX	ROAD & BRIDGE FUND TAX RATE	ACTUAL PROPERTY TAX REVENUE ROW	ACTUAL PROPERTY TAX REVENUE PCT 1	ACTUAL PROPERTY TAX REVENUE PCT 2	ACTUAL PROPERTY TAX REVENUE PCT 3	ACTUAL PROPERY TAX REVENUE PCT 4	ACTUAL PROPERTY TAX REVENUE TOTAL
2011	0.76	0.24	0.290000	21,317,627	$ 4,280,455	0.090000	$ 367,721	$ 1,495,114	$ 2,167,140	$ 1,197,693	$ 1,391,979	$ 6,619,647
2012	0.76	0.24	0.290000	20,993,312	$ 5,113,676	0.090000	$ 361,155	$ 1,493,512	$ 2,149,117	$ 1,130,015	$ 1,367,643	$ 6,501,442
2013	0.76	0.24	0.028890	21,723,980	$ 4,836,208	0.090000	$ 374,586	$ 1,550,597	$ 2,221,630	$ 1,172,639	$ 1,422,566	$ 6,742,018
2014	0.76	0.24	0.288900	21,147,048	$ 5,052,485	0.90000	$ 364,998	$ 1,510,909	$ 2,164,768	$ 1,142,626	$ 1,386,155	$ 6,569,456
2015	0.79	0.21	0.298900	22,767,482	$ 4,098,199	0.08000	$ 380,773	$ 1,398,607	$ 1,991,734	$ 1,051,396	$ 1,279,616	$ 6,102,126
2016	0.83	0.17	0.313900	23,652,626	$ 3,613,576	0.06500	$ 380,311	$ 1,115,741	$ 1,587,423	$ 837,175	$ 1,018,439	$ 4,939,089
2017	0.91	0.09	0.346400	21,415,373	$ 3,709,560	0.03250	$ 320,747	$ 431,901	$ 614,380	$ 324,082	$ 394,362	$ 2,085,472
2018	0.91	0.09	0.34640	21,629,387	$ 4,160,218	0.03250	$ 324,897	$ 439,603	$ 622,541	$ 326,797	$ 398,620	$ 2,112,458
2019	0.9	0.10	0.32250	23,604,857	$ 4,554,606	0.37500	$ 371,053	$ 593,155	$ 840,049	$ 441,179	$ 538,044	$ 2,783,480
2020	0.9	0.12	0.3075	24,287,252	$ 4,964,440	0.04250	$ 397,646	$ 733,258	$ 1,038,572	$ 545,330	$ 665,181	$ 3,379,987
2021	0.88	0.12	0.3075	24,306,540	$ 5,438,234	0.04250	$ 399,137	$ 736,006	$ 1,042,465	$ 547,374	$ 667,674	$ 3,392,656
2022	0.87	0.12	0.2950	25,340,160	$ 6,866,649	0.04000	$ 431,710	$ 849,864	$ 1,302,569	$ 632,540	$ 768,788	$ 3,985,471
2023	0.85	0.15	0.2550	28,270,803	$ 7,989,815	0.04000	$ 550,440	$ 1,114,442	$ 1,316,261	$ 939,336	$ 1,039,022	$ 4,959,501
2024	0.85	0.15	0.2200	30,241,605	$ 6,536,215	0.04500	$ 678,672	$ 1,373,228	$ 1,612,688	$ 1,170,419	$ 1,273,657	$ 6,108,664
2025	0.85	0.15	0.2275	30,676,000	$ -	0.04750	$ 693,800	$ 1,410,800	$ 1,653,500	$ 1,199,100	$ 1,305,000	$ 6,262,200

EXHIBIT M

WISE COUNTY 14 YEAR PROPERTY TAX HISTORY REPORT
GENERAL / FMLR SALES TAX

	TOTAL TAX RATE	TOTAL PROPERTY TAX COLLECTED	ESTIMATED POPULATION	
FY 2011	0.380000	$ 27,937,274.00	59,967	
FY 2012	0.380000	$ 27,494,754.00	60,424	
FY 2013	0.118890	$ 28,465,998.00	61,019	
FY 2014	1.188900	$ 27,716,504.00	61,702	
FY 2015	0.378900	$ 28,869,608.00	62,857	
FY 2016	0.378900	$ 28,591,715.00	64,478	
FY 2017	0.378900	$ 23,500,845.00	65,848	
FY 2018	0.378900	$ 23,741,845.00	68,284	
FY 2019	0.697500	$ 26,388,337.00	69,984	
FY 2020	0.350000	$ 27,667,239.00	71,684	
FY 2021	0.350000	$ 27,699,196.00	73,384	
FY 2022	0.335000	$ 29,325,631.00	76,000	
FY 2023	0.295000	$ 33,230,304.00	78097	
FY 2024	0.265000	$ 36,350,269.00	81297	
FY 2025	0.275000	$ 36,938,200.00	84497	Proposed

EXHIBIT M