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SEP 12 2025

CORYELL COUNTY, TEXAS
AMENDED PROPOSED ANNUAL OPERATING BUDGET BY FUND FISCAL YEAR 2026

COUNTY CLERK, CORYELL CO., TEXAS

This budget will raise more revenue from property taxes than last year's budget by an amount of $1,851,027.97, which is a 9.2 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $434,989.26.

Record Vote on Budget:

Roger Miller, County Judge

Kyle Matthews, Commissioner Pct 1

Scott Weddle, Commissioner Pct 2

Ryan Basham, Commissioner Pct 3

Keith Taylor, Commissioner Pct 4

	FY2025	FY2026
Property Tax Rate	0.448240	0.475200
No New Revenue Tax Rate	0.365250	0.437390
Maintenance & Operations Tax Rate	0.403000	0.433220
Voter Approval Tax Rate	0.473760	0.530210
The Debt Tax Rate	0.045240	0.041980
Total Amount of County Debt	$8,333,898	$8,415,085

OPERATING BUDGET BY FUND
FISCAL YEAR 2026
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CORYELL COUNTY, TEXAS

BUDGET FOR FISCAL YEAR 2026

The State of Texas
County of Coryell
Gatesville, Texas

We, Roger Miller, County Judge; Jennifer Newton, County Clerk; and Matthew Wood, County Auditor of Coryell County do hereby certify the attached document as a true and correct copy of the budget of Coryell County, Texas, as passed and approved by the Commissioners Court of said county on the 23rd of September, 2025, and the same appears on file in the office of County Clerk of Coryell County.

Roger Miller, County Judge

Jennifer Newton, County Clerk

Matthew Wood, County Auditor

CORYELL COUNTY, TEXAS

BUDGET OF FISCAL YEAR 2026

STATISTICAL DATA

In presenting this budget to the Commissioners Court and to the taxpayers of Coryell County, the following statistics are set forth and were used in the calculations required:

Total assessed valuation: Freeze adjusted	$4,073,696,019.00
Frozen property taxable value at current tax rate	$554,793,259.68
Tax levy per $100.00 valuation	0.475200
Total taxes levied	$21,994,581.00
Estimated Collection Rate within current tax year	99.90%
Estimated collections of current year within current tax year	$21,972,586.47
Delinquent taxes as of July 31, 2025	$407,433.36
Estimated collections of delinquent Taxes for Fiscal Year 2025	$140,500.00
Estimated collections of penalty and interest for Fiscal Year 2025	$60,300.00
The total indebtedness of Coryell County payable from Fiscal Year 2026 Taxes	$1,933,832.63
Budgeted debt reduction for 2026 budget year	$1,578,034.32
Budgeted interest payable for 2026 budget year	$355,798.31

CORYELL COUNTY, TEXAS
STATEMENT OF INDEBTEDNESS
as of September 30, 2025

Date Issued	Purpose & Note Amt	Date Due	Payment Amt	Balance
February 4, 2019	274 FY 2019 Rd&Bdg Equip			
	$285,000.00	Feb. 4, 2026	$40,714.26	$40,714.26
March 11, 2020	278 Rd & Bdge Motor Graders			
	$945,068.90	Mar. 14, 2026	$81,907.31	
		Mar. 14, 2027	$86,535.04	
		Mar. 14, 2028	$91,424.29	
		Mar. 14, 2029	$96,589.75	
		Mar. 14, 2030	$102,051.09	$458,507.49
September, 2021	251 FY2021 Sheriff & R&BDG Pickups			
	$224,424.00	FY 2026 - Monthly	$39,693.96	$81,647.35
November 18, 2022	253 Bearcat Chip Spreader			
	$389,989.00	Nov 22, 2025	$53,011.75	
		Nov 22, 2026	$55,482.09	
		Nov 22, 2027	$182,478.89	$290,972.73
December 13, 2022	254 R&B Pickups FY23			
	229982.75	Dec 16, 2025	$58,820.22	
		Dec 16, 2026	$61,750.27	$120,570.49
February 16, 2023	255 Sheriff Veh, 2023			
	$436,321.15	FY 2026 - Monthly	$63,629.76	$110,228.64
March 15, 2023	256 Tax Note Series 2023			
	$6,735,000.00	Feb. 15, 2026	$935,000.00	
		Feb. 15, 2027	$975,000.00	
		Feb. 15, 2028	$1,015,000.00	
		Feb. 15, 2029	$1,055,000.00	
		Feb, 15, 2030	$1,100,000.00	$5,080,000.00
December 28, 2023	257 FY24 CAT Track Loader			
	$435,500.00	Dec. 15, 2025	$54,901.64	
		Dec. 15, 2026	$58,168.29	
		Dec. 15, 2027	$61,629.30	
		Dec. 15, 2028	$207,776.23	$382,475.46
March 12, 2024	258 FY24 Distributor Truck			
	$288,510.00	Dec. 15, 2025	$35,972.76	
		Dec. 15, 2026	$38,113.14	

		Dec. 15, 2027	$40,380.87	
		Dec. 15, 2028	$136,139.95	$250,606.72
June 11, 2025	259 Tax Note Series 2025			
	$1,305,000.00	Feb. 15, 2026	$158,000.00	
		Feb. 15, 2027	$173,000.00	
		Feb. 15, 2028	$180,000.00	
		Feb. 15, 2029	$187,000.00	
		Feb, 15, 2030	$195,000.00	
		Feb, 15, 2031	$202,000.00	
		Feb, 15, 2032	$210,000.00	$1,305,000.00
October 29, 2024	260 Roller & Excavator FY25			
	$180,057.61	Jan. 15, 2026	$30,195.96	
		Jan. 15, 2027	$34,282.06	
		Jan. 15, 2028	$36,321.84	
		Jan. 15, 2029	$38,482.99	
		Jan. 15, 2030	$40,774.76	$180,057.61
November 25, 2024	261 Sheriff Vehicles, FY2025			
	$114,304.04	Dec. 02, 2025	$26,186.70	
		Dec. 02, 2026	$27,718.62	
		Dec. 02, 2027	$29,340.16	
		Dec. 02, 2028	$31,058.56	$114,304.04
	TOTAL INDEBTEDNESS AS OF SEPTEMBER 30, 2025			$8,415,084.79

		2025 BUDGET	FOR 9 MONTHS OF 2025	2026 PROPOSED BUDGET
GENERAL FUND - FUND 010				
REVENUES - GENERAL FUND				
TAXES				
4 010 0310 0130	PROPERTY TAXES	13300949.90	13005404.29	16105831.90
4 010 0310 0135	TAX ABATEMENTS	-40000.00	-51248.88	-106000.00
4 010 0310 0140	SALES TAX	3600000.00	2895791.02	3700000.00
		16860949.90	15849946.43	19699831.90
FEES OF OFFICE				
4 010 0340 0100	COUNTY JUDGE	2000.00	1222.00	1500.00
4 010 0340 0200	COUNTY SHERIFF	60000.00	53398.93	60000.00
4 010 0340 0300	COUNTY ATTORNEY	6000.00	4133.42	5500.00
4 010 0340 0400	COUNTY CLERK	325000.00	251958.16	350000.00
4 010 0340 0500	COUNTY TAX COLLECTOR	450000.00	349416.23	450000.00
4 010 0340 0700	DISTRICT CLERK	155000.00	114415.00	150000.00
4 010 0340 0901	CONSTABLE PCT 1	25000.00	17500.00	22000.00
4 010 0340 0902	CONSTABLE PCT 2	35000.00	23300.00	30000.00
4 010 0340 0903	CONSTABLE PCT 3	10000.00	6100.00	8000.00
4 010 0340 0904	CONSTABLE PCT 4	10000.00	7600.00	10000.00
		1078000.00	829043.74	1087000.00
FINES				
4 010 0350 0100	COUNTY COURT	115000.00	89903.90	115000.00
4 010 0350 0700	DISTRICT COURTS	80000.00	45302.12	58000.00
4 010 0350 0801	JP PCT 1	30000.00	25532.30	30000.00
4 010 0350 0802	JP PCT 2	80000.00	92407.27	100000.00
4 010 0350 0803	JP PCT 3	145000.00	126588.20	145000.00
4 010 0350 0804	JP PCT 4	70000.00	61590.71	70000.00
		520000.00	441324.50	518000.00
OTHER REVENUES				
4 010 0360 0100	INTEREST EARNED	600000.00	390074.72	400000.00
4 010 0360 0125	CO PART STATE FEE FD	25000.00	23430.95	25000.00
4 010 0360 0127	INMATE TELEPHONE	70000.00	69936.59	50000.00
4 010 0360 0128	SALE OF SURPLUS PROP	15000.00	95706.00	90000.00
4 010 0360 0129	FISCAL SERVICE FEES	3169.00	0.00	3169.00
4 010 0360 0131	RESTITUTION	90000.00	82997.82	90000.00
4 010 0360 0132	SEPTIC TANK INSP FEES	75000.00	56200.00	65000.00
4 010 0360 0135	OPIOID ABATEMENT FUND	0.00	36842.39	0.00
4 010 0360 0200	LIQUOR TAX	52000.00	39800.07	52000.00
4 010 0360 0495	MISCELLANEOUS	25000.00	48519.45	25000.00
4 010 0360 0497	PROCEEDS FROM CAPITAL LEASE	0.00	114304.04	500000.00
		955169.00	957812.03	1300169.00
REIMBURSEMENTS				
4 010 0365 0117	RENT	3600.00	2400.00	3600.00
4 010 0365 0123	DISABLD VET TX EXEMPTION	460000.00	408054.28	250000.00
4 010 0365 0124	CCAL STATE SUPP	84000.00	63000.00	105000.00
4 010 0365 0125	ELECTIONS REIMBURSEMENT	20000.00	25612.54	0.00
4 010 0362 0126	CTY JUDGE STATE SUPP	25200.00	20150.00	34650.00
4 010 0365 0127	CTY ATTNY STATE SUPP	84000.00	64000.00	105000.00
4 010 0365 0129	INDIGENT HEALTH CARE	35000.00	32444.64	35000.00
4 010 0365 0130	INDIGENT DEFENSE GRANT	50000.00	44910.00	45000.00
4 010 0365 0131	ASST PROS STATE SUPP	3600.00	2700.00	3600.00
4 010 0365 0133	TDC REIMBURSEMENT	1000.00	6000.00	1000.00
4 010 0365 0138	MISC GRANT FUNDS	1146000.00	387620.80	1148000.00
4 010 0365 0139	ELECTRONIC MONITOR REIMB	560.00	0.00	560.00
4 010 0365 0495	MISCELLANEOUS	725000.00	270220.89	307339.37
		2637960.00	1347113.15	2036749.37

		2025 BUDGET	FOR 9 MONTHS OF 2025	2026 PROPOSED BUDGET
	TOTAL REVENUES - FUND 010	22052078.90	19425239.85	24641750.27
	TRANSFERS OUT			
4 010 3700 0070	CAPITAL IMPROVEMENT FUND	0.00	-48049.00	0.00
4 010 3700 0072	FIRE DEPARTMENTS FUND	0.00	0.00	-45000.00
4 010 3700 0102	CRIME VICTIMS FUND	0.00	-8323.02	-12672.00
NET REVENUE		22052078.90	19368867.83	24584078.27

		2025 BUDGET	FOR 9 MONTHS OF 2025	2026 PROPOSED BUDGET
EXPENDITURES - GENERAL FUND				
COUNTY JUDGE				
5 010 1400 0101	COUNTY JUDGE	81291.60		90741.60
5 010 1400 0109	SALARY OTHER	42000.00		43875.01
		123291.60	93218.76	134616.61
5 010 1400 0150	AUTO ALLOWANCE	2000.00	1499.94	0.00
5 010 1400 0201	SOCIAL SECURITY	9584.81	7223.22	11139.67
5 010 1400 0202	HEALTH INSURANCE	10190.28	7642.71	11111.88
5 010 1400 0203	RETIREMENT	13127.43	9942.24	14714.56
5 010 1400 0310	OFFICE SUPPLIES	1500.00	351.90	1500.00
5 010 1400 0425	TRAVEL- OUT OF COUNTY	3500.00	353.14	3500.00
5 010 1400 0480	BONDS	1250.00	0.00	1250.00
5 010 1400 0495	MISCELLANEOUS	500.00	207.13	500.00
		164944.11	120439.04	178332.72
COMMISSIONERS COURT				
5 010 1401 0101	COMMISSIONERS	202366.08		202366.08
			149524.56	
5 010 1401 0150	AUTO ALLOWANCE	16000.00	12000.24	16000.00
5 010 1401 0201	SOCIAL SECURITY	16705.01	12328.38	16705.01
5 010 1401 0202	HEALTH INSURANCE	29984.04	22488.03	32657.40
5 010 1401 0203	RETIREMENT	22879.31	16954.74	22065.89
5 010 1401 0310	OFFICE SUPPLIES	250.00	132.25	250.00
5 010 1401 0425	TRAVEL	2500.00	2472.44	2000.00
5 010 1401 0480	BONDS	312.50	355.00	312.50
		290996.93	216255.64	292356.88
COUNTY CLERK				
5 010 1403 0101	COUNTY CLERK	66000.00		66000.00
5 010 1403 0109	SALARIES OTHER	286733.45		288950.09
		352733.45	258020.96	354950.09
5 010 1403 0201	SOCIAL SECURITY	26984.11	19628.95	27153.68
5 010 1403 0202	HEALTH INSURANCE	87260.76	59967.99	87086.40
5 010 1403 0203	RETIREMENT	36957.65	27073.99	35867.71
5 010 1403 0310	OFFICE SUPPLIES	2500.00	1684.89	2500.00
5 010 1403 0425	TRAVEL	5000.00	2609.67	2000.00
5 010 1403 0480	BONDS	2500.00	50.00	2500.00
5 010 1403 0495	MISCELLANEOUS	500.00	580.15	500.00
		514435.97	369616.60	512557.87
EMERGENCY MANAGEMENT				
5 010 1404 0495	DISASTER CONTINGENCY	10000.00	0.00	10000.00
		10000.00	0.00	10000.00

		2025 BUDGET	FOR 9 MONTHS OF 2025	2026 PROPOSED BUDGET
NON-DEPARTMENTAL				
5 010 1409 0204	WORKERS COMP	100000.00	79113.00	115000.00
5 010 1409 0206	UNEMPLOYMENT INS	18000.00	-2019.01	18000.00
5 010 1409 0311	POSTAL EXPENSE	125000.00	76790.26	125000.00
5 010 1409 0401	PROFESSIONAL FEES	165000.00	93865.32	165000.00
5 010 1409 0420	TELEPHONE	100000.00	80632.51	110000.00
5 010 1409 0421	INTERNET SERVICE	40000.00	32154.53	45000.00
5 010 1409 0430	ADVERTISING	2000.00	540.40	2000.00
5 010 1409 0452	COPIER MAINTENANCE	30000.00	19372.08	30000.00
5 010 1409 0453	IT - SOFTWARE	180000.00	113445.88	180000.00
5 010 1409 0454	IT - HARDWARE	30000.00	63891.78	100000.00
5 010 1409 0455	IT - BREAK FIX	60000.00	50031.81	85000.00
5 010 1409 0456	IT - MAINTENANCE	300000.00	143378.58	200000.00
5 010 1409 0481	DUES & FEES	30000.00	19051.85	30000.00
5 010 1409 0482	LIAB & PROP INS	300000.00	282336.88	375000.00
5 010 1409 0495	MISCELLANEOUS	10000.00	593.49	5000.00
		1490000.00	1053179.36	1585000.00
COUNTY COURT AT LAW				
5 010 2423 0101	COURT AT LAW JUDGE	182400.00		226500.00
5 010 2423 0109	SALARIES OTHER	100000.00		145000.00
		282400.00	206071.89	371500.00
5 010 2423 0201	SOCIAL SECURITY	21603.60	14219.12	29261.25
5 010 2423 0202	HEALTH INSURANCE	26247.39	20614.50	36746.88
5 010 2423 0203	RETIREMENT	29588.46	21911.93	38651.63
5 010 2423 0310	OFFICE SUPPLIES	2000.00	1413.28	2000.00
5 010 2423 0425	TRAVEL	8000.00	1237.53	2000.00
5 010 2423 0480	BONDS	293.00	0.00	293.00
5 010 2423 0485	JURORS	4000.00	1840.00	4000.00
5 010 2423 0495	MISCELLANEOUS	1000.00	0.00	500.00
		375132.45	267308.25	484952.76
JUVENILE COURT				
5 010 2427 0401	COURT APPTD ATTYS	5000.00	605.00	5000.00
5 010 2427 0401	INTERPRETERS	2500.00	0.00	2500.00
		7500.00	605.00	7500.00
52nd JUDICIAL DISTRICT				
5 010 2428 0101	52nd DIST JUDGE	7000.00		7000.00
5 010 2428 0109	SALARIES OTHERS	154000.00		171000.00
		161000.00	120750.12	178000.00
5 010 2428 0201	SOCIAL SECURITY	12316.50	8868.90	14458.50
5 010 2428 0202	HEALTH INSURANCE	19989.36	19138.12	21771.60
5 010 2428 0203	RETIREMENT	16868.78	12674.79	19098.45
5 010 2428 0310	OFFICE SUPPLIES	3500.00	1455.76	3500.00
5 010 2428 0425	TRAVEL	3500.00	1176.85	2000.00
5 010 2428 0485	JURORS	30000.00	-6752.00	30000.00
5 010 2428 0495	MISCELLANEOUS	2000.00	1903.12	1000.00
		249174.64	159215.66	269828.55

CPS COURT		2025 BUDGET	FOR 9 MONTHS OF 2025	2026 PROPOSED BUDGET
5 010 2429 0403	CT APTD ATNY-PARENT	100000.00	31365.00	75000.00
5 010 2429 0404	CT APTD ATNY-NONCUS	25000.00	26829.51	50000.00
5 010 2429 0405	CT APTD ATNY-NONPT CONS	5000.00	0.00	5000.00
5 010 2429 0406	CT APTD ATNY-CHILDREN	75000.00	47185.00	75000.00
5 010 2429 0407	CT APTD ATNY-ADULT APPL	5000.00	3430.00	5000.00
5 010 2429 0408	CT APTD ATNY-CHILD APPL	5000.00	0.00	5000.00
5 010 2429 0409	VISITING JUDGE & RPTR-CPS	15000.00	4105.00	10000.00
5 010 2429 0411	MEDIATION EXPENSE	7500.00	5350.00	7500.00
5 010 2429 0423	AG COURT	15000.00	12425.75	20000.00
5 010 2429 0495	MISCELLANEOUS	500.00	0.00	500.00
		253000.00	130690.26	253000.00

440th JUDICIAL DISTRICT				
5 010 2431 0101	440th DIST JUDGE	7000.00		7000.00
5 010 2431 0109	SALARIES OTHER	144000.00		167000.00
		151000.00	113250.06	174000.00
5 010 2431 0201	SOCIAL SECURITY	11551.50	8154.43	14152.50
5 010 2431 0202	HEALTH INSURANCE	23746.72	20630.77	25861.08
5 010 2431 0203	RETIREMENT	15821.03	11887.47	18694.25
5 010 2431 0310	OFFICE SUPPLIES	2000.00	1083.11	2000.00
5 010 2431 0425	TRAVEL	2000.00	734.32	2000.00
5 010 2431 0485	JURORS	20000.00	-502.00	20000.00
5 010 2431 0495	MISCELLANEOUS	2000.00	567.56	1000.00
		228121.25	155805.72	257707.83

INDIGENT DEFENSE AND PRETRIAL SERVICES				
5 010 2432 0109	SALARIES OTHER	177804.50		179156.00
			133015.46	
5 010 2433 0201	SOCIAL SECURITY	13602.04	9858.73	13705.43
5 010 2433 0202	HEALTH INSURANCE	33743.40	25307.40	36746.88
5 010 2433 0203	RETIREMENT	18629.47	13960.16	18103.71
5 010 2433 0209	CONTRACT SERVICES	10000.00	4590.00	8000.00
5 010 2433 0310	OFFICE SUPPLIES	2000.00	553.99	1500.00
5 010 2433 0412	PROFESSIONAL FEES	5000.00	0.00	3000.00
5 010 2433 0425	TRAVEL	1500.00	1517.69	2000.00
5 010 2433 0495	MISCELLANEOUS	1000.00	612.11	1000.00
5 010 2433 1401	52 COURT APPTD ATTNYS	240000.00	175624.07	260000.00
5 010 2433 1402	440 COURT APPTD ATTNYS	240000.00	200398.51	260000.00
5 010 2433 1403	CCAL COURT APPTD ATTNYS	75000.00	52737.50	80000.00
5 010 2433 1404	52 EXPERT WTNS & INVESTG	30000.00	3053.60	30000.00
5 010 2433 1405	440 EXPERT WTNS & INVESTG	30000.00	6000.00	30000.00
5 010 2433 1406	VISITING JUDGES & REPTRS	18000.00	6316.32	20000.00
5 010 2433 1407	CONTINGENCIES	35000.00	47996.68	100000.00
5 010 2433 1408	52 INDIGENT RCDS & APPLS	32000.00	32666.00	45000.00
5 010 2433 1409	440 INDIGENT RCDS & APPLS	20000.00	24146.50	45000.00
5 010 2433 1410	INTERPRETERS	6000.00	6897.68	12000.00
		989279.41	745252.40	1145212.03

		2025 BUDGET	FOR 9 MONTHS OF 2025	2026 PROPOSED BUDGET
COURT BAILIFFS				
5 010 2434 0109	COURT BAILIFFS	339508.59		346425.11
			254131.38	
5 010 2434 0201	SOCIAL SECURITY	25972.41	18907.74	26501.52
5 010 2434 0202	HEALTH INSURANCE	47477.52	35461.44	51666.24
5 010 2434 0203	RETIREMENT	35572.01	26675.34	35006.26
5 010 2434 0312	LAW ENFORCEMENT SUPP	2000.00	0.00	2000.00
5 010 2434 0337	UNIFORMS	1500.00	633.88	1500.00
5 010 2434 0341	FUEL & OIL	6000.00	3660.69	1200.00
5 010 2434 0452	REPAIR & MAINTENANCE	6000.00	1383.10	4000.00
5 010 2434 0486	TRAINING & PHYSICALS	3000.00	0.00	1000.00
5 010 2434 0495	MISCELLANEOUS	500.00	0.00	500.00
		467530.53	340853.57	469799.13
PRO SE CLINIC				
5 010 2435 0109	SALARIES OTHER	44000.00		48000.00
			32999.94	
5 010 2435 0201	SOCIAL SECURITY	3366.00	2491.74	3672.00
5 010 2435 0202	HEALTH INSURANCE	9994.68	7496.01	10885.80
5 010 2435 0203	RETIREMENT	4610.10	3463.86	4850.40
5 010 2435 0310	OFFICE SUPPLIES	1200.00	149.66	500.00
		63170.78	46601.21	67908.20
DISTRICT CLERK				
5 010 2450 0101	DISTRICT CLERK	66000.00		66000.00
5 010 2450 0109	SALARIES OTHER	360616.58		358546.10
		426616.58	276733.33	424546.10
5 010 2450 0201	SOCIAL SECURITY	32636.17	20474.02	32477.78
5 010 2450 0202	HEALTH INSURANCE	123630.96	64067.54	123975.84
5 010 2450 0203	RETIREMENT	44070.10	28912.95	42294.08
5 010 2450 0209	CONTRACTED SERVICES	45000.00	38262.76	45000.00
5 010 2450 0310	OFFICE SUPPLIES	2000.00	3426.42	2000.00
5 010 2450 0425	TRAVEL	3000.00	450.00	2000.00
5 010 2450 0480	BONDS	249.00	248.00	249.00
5 010 2450 0495	MISCELLANEOUS	500.00	305.25	500.00
		677702.81	432880.27	673042.80
JP PRECINCT #1				
5 010 2461 0101	JUSTICE OF THE PEACE	66000.00		66000.00
5 010 2461 0109	SALARIES OTHER	53986.40		53986.32
		119986.40	89989.74	119986.32
5 010 2461 0150	AUTO ALLOWANCE	5200.00	3900.06	5200.00
5 010 2461 0151	CELL ALLOWANCE	600.00	450.00	600.00
5 010 2461 0201	SOCIAL SECURITY	9622.66	7210.80	9622.65
5 010 2461 0202	HEALTH INSURANCE	19989.36	14992.02	21771.60
5 010 2461 0203	RETIREMENT	13179.27	9902.46	12710.71
5 010 2461 0310	OFFICE SUPPLIES	2500.00	1523.51	2000.00
5 010 2461 0425	TRAVEL	1000.00	768.59	2000.00
5 010 2461 0480	BONDS	60.00	0.00	60.00
5 010 2461 0485	JURORS	1000.00	280.00	1000.00
5 010 2461 0495	MISCELLANEOUS	500.00	446.60	500.00
		173637.69	129463.78	175451.28

		2025 BUDGET	FOR 9 MONTHS OF 2025	2026 PROPOSED BUDGET
JP PRECINCT #2				
5 010 2462 0101	JUSTICE OF THE PEACE	66000.00		66000.00
5 010 2462 0109	SALARIES OTHERS	16224.00		34500.00
		82224.00	57505.00	100500.00
5 010 2462 0150	AUTO ALLOWANCE	5200.00	3900.06	5200.00
5 010 2462 0151	CELL ALLOWANCE	600.00	450.00	600.00
5 010 2462 0201	SOCIAL SECURITY	6733.84	4699.11	8131.95
5 010 2462 0202	HEALTH INSURANCE	195.60	146.70	11111.88
5 010 2462 0203	RETIREMENT	9222.71	6490.88	10741.62
5 010 2462 0310	OFFICE SUPPLIES	2000.00	1478.72	2000.00
5 010 2462 0425	TRAVEL	1000.00	995.16	2000.00
5 010 2462 0480	BONDS	100.00	0.00	100.00
5 010 2462 0485	JURORS	1000.00	360.00	1000.00
5 010 2462 0495	MISCELLANEOUS	500.00	446.61	500.00
		108776.15	76472.24	141885.45
JP PRECINCT #3				
5 010 2463 0101	JUSTICE OF THE PEACE	66000.00		66000.00
5 010 2463 0109	SALARIES OTHER	41796.65		42630.00
		107796.65	80722.44	108630.00
5 010 2463 0150	AUTO ALLOWANCE	5200.00	'3900.06	5200.00
5 010 2463 0151	CELL ALLOWANCE	600.00	450.00	600.00
5 010 2463 0201	SOCIAL SECURITY	8690.14	6485.22	8753.90
5 010 2463 0202	HEALTH INSURANCE	19989.36	14992.02	21771.60
5 010 2463 0203	RETIREMENT	11902.09	8929.68	11563.15
5 010 2463 0310	OFFICE SUPPLIES	3000.00	2392.61	2000.00
5 010 2463 0425	TRAVEL	1000.00	1287.17	2000.00
5 010 2463 0480	BONDS	100.00	-178.00	100.00
5 010 2463 0485	JURORS	1000.00	0.00	1000.00
5 010 2463 0495	MISCELLANEOUS	500.00	206.33	500.00
		159778.25	119187.53	162118.65
JP PRECINCT #4				
5 010 2464 0101	JUSTICE OF THE PEACE	66000.00		66000.00
5 010 2464 0109	SALARIES OTHERS	41045.26		41795.28
		107045.26	80096.40	107795.28
5 010 2464 0150	AUTO ALLOWANCE	5200.00	3900.06	5200.00
5 010 2464 0151	CELL ALLOWANCE	600.00	450.00	600.00
5 010 2464 0201	SOCIAL SECURITY	8632.66	6399.90	8690.04
5 010 2464 0202	HEALTH INSURANCE	19989.36	14992.02	21771.60
5 010 2464 0203	RETIREMENT	11823.36	8864.04	11478.80
5 010 2464 0310	OFFICE SUPPLIES	3000.00	2392.57	2000.00
5 010 2464 0425	TRAVEL	1000.00	1814.19	2000.00
5 010 2464 0480	BOND	100.00	0.00	100.00
5 010 2464 0485	JURORS	1000.00	0.00	1000.00
5 010 2464 0495	MISCELLANEOUS	500.00	281.36	500.00
		158890.64	119190.54	161135.72

		2025 BUDGET	FOR 9 MONTHS OF 2025	2026 PROPOSED BUDGET
COUNTY ATTORNEY				
5 010 3475 0101	COUNTY ATTORNEY	193400.00		214400.00
5 010 3475 0109	SALARIES OTHERS	477500.00		490375.00
		670900.00	469870.26	704775.00
5 010 3475 0201	SOCIAL SECURITY	51323.85	33386.34	53915.29
5 010 3475 0202	HEALTH INSURANCE	115335.72	83745.00	132916.00
5 010 3475 0203	RETIREMENT	70293.55	49458.93	71217.51
5 010 3475 0310	OFFICE SUPPLIES	3500.00	2124.43	1500.00
5 010 3475 0341	FUEL & OIL	4500.00	2760.07	4500.00
5 010 3475 0425	TRAVEL	2500.00	1461.31	500.00
5 010 3475 0452	REPAIR & MAINTENANCE	2000.00	90.21	2000.00
5 010 3475 0480	BOND	100.00	277.50	100.00
		920453.12	643174.05	971423.80
DISTRICT ATTORNEY				
5 010 3476 0101	DISTRICT ATTORNEY	18000.00		18000.00
5 010 3476 0109	SALARIES OTHERS	999850.09		1004200.01
		1017850.09	714885.75	1022200.01
5 010 3476 0201	SOCIAL SECURITY	77865.52	53039.08	78198.30
5 010 3476 0202	HEALTH INSURANCE	156358.00	108537.68	172765.08
5 010 3476 0203	RETIREMENT	106645.24	75007.10	103293.31
5 010 3476 0209	CONTRACT SERVICES	90000.00	53117.44	90000.00
5 010 3476 0310	OFFICE SUPPLIES	15000.00	10160.41	15000.00
5 010 3476 0341	FUEL	10000.00	4053.07	7500.00
5 010 3476 0416	CASE PREPARATION	80000.00	37840.27	80000.00
5 010 3476 0425	TRAVEL	11000.00	4032.20	11000.00
5 010 3476 0452	REPAIR & MAINTENANCE	4000.00	579.13	4000.00
5 010 3476 0480	BONDS	229.00	176.00	229.00
5 010 3476 0481	DUES & SUBSCRIPTIONS	4000.00	5204.56	5500.00
5 010 3476 0495	MISCELLANEOUS	2000.00	-1883.20	2000.00
		1574947.86	1064751.49	1591685.70
COUNTY AUDITOR				
5 010 4495 0109	SALARIES OTHERS	249656.00		249656.00
			167241.94	
5 010 4495 0201	SOCIAL SECURITY	19098.68	13581.90	19098.68
5 010 4495 0202	HEALTH INSURANCE	43738.08	38134.08	55364.64
5 010 4495 0203	RETIREMENT	26157.71	19654.20	25227.74
5 010 4495 0310	OFFICE SUPPLIES	2500.00	989.05	2000.00
5 010 4495 0425	TRAVEL	1500.00	926.80	2000.00
5 010 4495 0480	BONDS	200.00	150.00	200.00
5 010 4495 0495	MISCELLANEOUS	500.00	650.60	500.00
		343350.47	261328.57	354047.06

		2025 BUDGET	FOR 9 MONTHS OF 2025	2026 PROPOSED BUDGET
COUNTY TREASURER				
5 010 4497 0101	COUNTY TREASURER	66000.00		66000.00
5 010 4497 0109	SALARIES OTHERS	99741.94		100656.00
		165741.94	124078.02	166656.00
5 010 4497 0201	SOCIAL SECURITY	12679.26	9457.32	12749.18
5 010 4497 0202	HEALTH INSURANCE	29984.04	22488.03	32657.40
5 010 4497 0203	RETIREMENT	17327.66	13022.64	16771.29
5 010 4497 0310	OFFICE SUPPLIES	1500.00	2144.59	1500.00
5 010 4497 0425	TRAVEL & TRAINING	1500.00	965.15	2000.00
5 010 4497 0480	BONDS	465.00	203.00	465.00
5 010 4497 0495	MISCELLANEOUS	500.00	195.00	500.00
		229697.90	172553.75	233298.87
COUNTY TAX ASSESSOR-COLLECTOR				
5 010 4499 0101	TAX ASSESSOR-COLLECTOR	66000.00		66000.00
5 010 4499 0109	SALARIES OTHERS	463242.13		472167.77
		529242.13	390533.03	538167.77
5 010 4499 0150	AUTO ALLOWANCE	2400.00	1800.00	2400.00
5 010 4499 0201	SOCIAL SECURITY	40670.62	27904.21	41353.43
5 010 4499 0202	HEALTH INSURANCE	168638.28	111037.94	165074.76
5 010 4499 0203	RETIREMENT	55702.80	41179.09	54624.37
5 010 4499 0209	CONTRACT SERVICES	5000.00	0.00	5000.00
5 010 4499 0310	OFFICE SUPPLIES	12000.00	10273.56	12000.00
5 010 4499 0341	FUEL & OIL	1500.00	243.53	1500.00
5 010 4499 0403	CHAPTER 19 EXP	1000.00	1355.97	1000.00
5 010 4499 0425	TRAVEL	2500.00	2156.18	2500.00
5 010 4499 0453	SOFTWARE MAINTENANCE	54000.00	44786.28	74000.00
5 010 4499 0460	RENT	60000.00	8472.00	0.00
5 010 4499 0480	BONDS	16500.00	16412.00	100.00
5 010 4499 0484	ELECTION EXPENSE	115000.00	120579.06	115000.00
5 010 4499 0495	MISCELLANEOUS	2500.00	1839.00	6600.00
5 010 4499 0572	OFFICE EQUIPMENT	3500.00	2302.85	4000.00
		1070153.84	780874.70	1023320.34
COURTHOUSES AND ANNEXES - MAINTENANCE				
5 010 5510 0109	SALARIES OTHERS	143000.00		143000.00
			89757.45	
			645.73	
5 010 5510 0150	AUTO ALLOWANCE	1000.00	6477.03	1000.00
5 010 5510 0201	SOCIAL SECURITY	11016.00	20507.57	11016.00
5 010 5510 0202	HEALTH INSURANCE	43736.08	9502.78	43543.20
5 010 5510 0203	RETIREMENT	14982.83	18785.00	14551.20
5 010 5510 0209	CONTRACT SERVICES	21000.00	9669.72	25000.00
5 010 5510 0332	JANITORIAL SUPPLIES	14000.00	1777.59	14000.00
5 010 5510 0341	FUEL & OIL	3000.00	118730.44	2500.00
5 010 5510 0440	UTILITIES	180000.00	59332.77	210000.00
5 010 5510 0452	BUILDING REPAIR AND MAINT	250000.00	1035.46	250000.00
5 010 5510 0495	MISCELLANEOUS	500.00		500.00
		682236.91	336221.54	715110.40

		2025 BUDGET	FOR 9 MONTHS OF 2025	2026 PROPOSED BUDGET
JAIL				
5 010 5512 0109	SALARIES OTHERS	1554077.50		1562848.36
			1115294.12	
5 010 5512 0201	SOCIAL SECURITY	118886.93	83064.90	119557.90
5 010 5512 0202	HEALTH INSURANCE	335870.64	226755.15	403810.32
5 010 5512 0203	RETIREMENT	162828.47	117039.54	157925.83
5 010 5512 0310	JAIL SUPPLIES	30000.00	9713.89	20000.00
5 010 5512 0332	JANITORIAL SUPPLIES	39000.00	30482.7	40950.00
5 010 5512 0333	FOOD FOR INMATES	317200.00	288156.21	400000.00
5 010 5512 0335	LINEN AND BEDDING	10000.00	6561.93	10000.00
5 010 5512 0336	MEDICAL AND HYGIENE	400000.00	374476.52	550000.00
5 010 5512 0337	UNIFORMS	8500.00	1442.79	8500.00
5 010 5512 0413	PRISONER BOARD	2700000.00	1412355.00	2100000.00
5 010 5512 0440	UTILITIES	115000.00	82554.15	120000.00
5 010 5512 0452	REPAIR AND MAINT	95000.00	82274.23	100000.00
5 010 5512 0486	TRAINING & PHYSICALS	15000.00	14104.03	20000.00
5 010 5512 0495	MISCELLANEOUS	3000.00	2246.74	3000.00
5 010 5512 0573	OTHER EQUIPMENT	5000.00	845.96	30000.00
		5909363.54	3847367.86	5646592.41
CONSTABLE - PRECINCT 1				
5 010 6551 0101	CONSTABLE	45000.00		45000.00
			33750.00	
5 010 6551 0151	CELL ALLOWANCE	600.00	450.00	600.00
5 010 6551 0201	SOCIAL SECURITY	3488.40	2616.30	3488.40
5 010 6551 0202	HEALTH INSURANCE	9994.68	7496.01	10885.80
5 010 6551 0203	RETIREMENT	4777.74	3589.86	4607.88
5 010 6551 0312	LAW ENFORCEMENT SUPP	6000.00	5776.37	2000.00
5 010 6551 0341	FUEL & OIL	2000.00	1112.20	2000.00
5 010 6551 0452	REPAIR & MAINTENANCE	2000.00	1704.56	3000.00
5 010 6551 0480	BONDS	50.00	178.00	179.00
5 010 6551 0486	TRAINING & EDUCATION	1250.00	0.00	1250.00
5 010 6551 0495	MISCELLANEOUS	1000.00	0.00	500.00
		76160.82	56673.30	73511.08
CONSTABLE - PRECINCT 2				
5 010 6552 0101	CONSTABLE	45000.00		45000.00
			33750.00	
5 010 6552 0151	CELL ALLOWANCE	600.00	450.00	600.00
5 010 6552 0201	SOCIAL SECURITY	3488.40	2358.90	3488.40
5 010 6552 0202	HEALTH INSURANCE	13754.04	10315.35	14975.28
5 010 6552 0203	RETIREMENT	4777.74	3589.86	4607.88
5 010 6552 0312	LAW ENFORCEMENT SUPP	6000.00	1510.50	2000.00
5 010 6552 0341	FUEL & OIL	1500.00	316.85	1500.00
5 010 6552 0452	REPAIR & MAINTENANCE	1500.00	1161.70	1500.00
5 010 6552 0486	TRAINING & EDUCATION	1250.00	0.00	1250.00
5 010 6552 0495	MISCELLANEOUS	1000.00	70.00	500.00
		78870.18	53523.16	75421.56

		2025 BUDGET	FOR 9 MONTHS OF 2025	2026 PROPOSED BUDGET
CONSTABLE - PRECINCT 3				
5 010 6553 0101	CONSTABLE	45000.00		45000.00
			33750.00	
5 010 6553 0151	CELL ALLOWANCE	600.00	450.00	600.00
5 010 6553 0201	SOCIAL SECURITY	3488.40	2616.30	3488.40
5 010 6553 0203	RETIREMENT	4777.74	3589.86	4607.88
5 010 6553 0312	LAW ENFORCEMENT SUPP	6000.00	4438.50	2000.00
5 010 6553 0341	FUEL & OIL	2000.00	1005.16	2000.00
5 010 6553 0452	REPAIR & MAINTENANCE	2000.00	161.73	2000.00
5 010 6553 0480	BONDS	50.00	50.00	50.00
5 010 6553 0486	TRAINING & EDUCATION	1250.00	0.00	1250.00
5 010 6553 0495	MISCELLANEOUS	1000.00	114.62	500.00
		66166.14	46176.17	61496.28
CONSTABLE - PRECINCT 4				
5 010 6554 0101	CONSTABLE	45000.00		45000.00
			33750.00	
5 010 6554 0151	CELL ALLOWANCE	600.00	450.00	600.00
5 010 6554 0201	SOCIAL SECURITY	3488.40	2616.30	3488.40
5 010 6554 0203	RETIREMENT	4777.74	3589.86	4607.88
5 010 6554 0312	LAW ENFORCEMENT SUPP	6000.00	4342.50	2000.00
5 010 6554 0341	FUEL & OIL	2000.00	958.28	2000.00
5 010 6554 0452	REPAIR & MAINTENANCE	2000.00	336.65	2000.00
5 010 6554 0480	BONDS	50.00	178.00	50.00
5 010 6554 0486	TRAINING & EDUCATION	1250.00	0.00	1250.00
5 010 6554 0495	MISCELLANEOUS	1000.00	259.98	500.00
		66166.14	46481.57	61496.28
COUNTY SHERIFF				
5 010 6560 0101	SHERIFF	82000.00		82000.00
5 010 6560 0109	SALARIES OTHERS	2325557.18		2448489.78
		2407557.18	1741654.57	2530489.78
5 010 6560 0201	SOCIAL SECURITY	184178.12	131693.74	193582.47
5 010 6560 0202	HEALTH INSURANCE	461763.00	279739.35	484884.72
5 010 6560 0203	RETIREMENT	258970.35	182957.00	255705.99
5 010 6560 0310	OFFICE SUPPLIES	24000.00	19064.30	28000.00
5 010 6560 0312	LAW ENFORCEMENT SUPP	70000.00	18404.18	75000.00
5 010 6560 0313	CANINE SUPPLIES & CARE	6000.00	3331.00	8000.00
5 010 6560 0314	LIVESTOCK IMPOUND	1000.00	1258.73	1500.00
5 010 6560 0315	CANINE DONATIONS	0.00	-7798.35	0.00
5 010 6560 0337	UNIFORMS	18000.00	15608.79	22000.00
5 010 6560 0341	GAS AND OIL	190000.00	128539.06	190000.00
5 010 6560 0412	PROFESSIONAL FEES	10000.00	8886.10	11000.00
5 010 6560 0422	RADIO AND TOWER	8000.00	6856.40	8000.00
5 010 6560 0425	TRAVEL	4500.00	1862.60	2000.00
5 010 6560 0482	TRANS OF PRISONERS	60000.00	57134.08	60000.00
5 010 6560 0452	REPAIR AND MAINTENANCE	60000.00	84215.69	60000.00
5 010 6560 0453	SOFTWARE MAINTENANCE	137000.00	120635.76	328271.67
5 010 6560 0480	BONDS	1025.00	0.00	1025.00
5 010 6560 0486	TRAINING & PHYSICALS	35000.00	34601.45	40000.00
5 010 6560 0495	MISCELLANEOUS	2000.00	2460.95	2500.00
5 010 6560 0499	OCU EXPENSE	10000.00	6000.00	10000.00
5 010 6560 0573	OTHER EQUIPMENT	6000.00	595.41	5000.00
5 010 6560 0574	AUTOMOBILES	0.00	114304.04	500000.00
5 010 6560 0575	SWAT	0.00	0.00	20000.00
		3954993.66	2952004.85	4836959.64

		2025 BUDGET	FOR 9 MONTHS OF 2025	2026 PROPOSED BUDGET
INDIGENT HEALTH				
5 010 7640 0109	SALARIES OTHERS	93741.94		95406.00
			70078.02	
5 010 7640 0150	AUTO ALLOWANCE	1800.00	1350.00	1800.00
5 010 7640 0201	SOCIAL SECURITY	7308.96	5441.22	7436.26
5 010 7640 0202	HEALTH INSURANCE	19989.36	14992.02	21771.60
5 010 7640 0203	RETIREMENT	10010.41	7496.16	9822.67
5 010 7640 0310	OFFICE SUPPLIES	1800.00	444.49	1800.00
5 010 7640 0425	TRAVEL	500.00	0.00	500.00
5 010 7640 0453	SOFTWARE MAINT	22400.00	19676.99	22400.00
5 010 7640 0488	INDIGENT HEALTH	600000.00	302702.05	600000.00
5 010 7640 0495	MISCELLANEOUS	500.00	0.00	500.00
		758050.67	422180.95	761436.53
OTHER HEALTH & WELFARE				
5 010 7641 0202	HEALTH INS/RETIREES	86736.00	64841.81	73500.00
5 010 7641 0405	LEGAL COMMITMENTS	40000.00	23740.00	40000.00
5 010 7641 0491	EMS SERVICE	250000.00	250000.00	250000.00
5 010 7641 0493	RABIES TEST EXP	1000.00	741.00	1000.00
5 010 7641 0494	INDIGENT FUNERALS	9000.00	4050.00	11000.00
		386736.00	343372.81	375500.00
COUNTY AGENTS				
5 010 8665 0101	COUNTY AGENTS	75173.04		75173.04
5 010 8665 0109	SALARIES OTHERS	46000.00		46000.00
		121173.04	90879.84	121173.04
5 010 8665 0150	AUTO ALLOWANCE-AG	6000.00	4500.00	6000.00
5 010 8665 0150	AUTO ALLOWANCE-4 H	4500.00	3375.00	4500.00
5 010 8665 0150	AUTO ALLOWANCE-FCS	4500.00	3375.00	4500.00
5 010 8665 0151	CELL ALLOWANCE	1800.00	1350.00	1800.00
5 010 8665 0201	SOCIAL SECURITY	10554.94	7637.22	10554.94
5 010 8665 0202	HEALTH INSURANCE	13754.04	10315.44	14975.28
5 010 8665 0203	RETIREMENT	4819.65	3621.42	12244.54
5 010 8665 0310	OFFICE SUPPLIES	2000.00	1241.28	2000.00
5 010 8665 0341	FUEL & MAINTENANCE	6000.00	0.00	2500.00
5 010 8665 0425	TRAVEL	500.00	0.00	500.00
5 010 8665 0495	LIVESTOCK,AG EVENTS	9500.00	5862.74	9500.00
5 010 8665 0496	FCS EVENTS/DEMOS	6500.00	3436.08	6500.00
5 010 8665 0497	4 H EVENTS	9500.00	8154.25	9500.00
5 010 8665 0572	OFFCE EQUIPMENT	0.00	0.00	1000.00
		201101.67	143748.27	207247.79
ADULT PROBATION				
5 010 9693 0420	TELEPHONE	4500.00	0.00	4500.00
5 010 9693 0421	INTERNET SVE	2800.00	2095.51	2800.00
5 010 9693 0452	EQUIP MAINT/LEASE	3000.00	1722.67	3000.00
5 010 9693 0495	MISCELLANEOUS	8000.00	0.00	2500.00
		18300.00	3818.18	12800.00

		2025 BUDGET	FOR 9 MONTHS OF 2025	2026 PROPOSED BUDGET
JUVENILE PROBATION				
5 010 9694 0109	SALARIES OTHER	44000.00	0.00	18343.80
			32999.76	
5 010 9694 0201	SOCIAL SECURITY	3366.00	2524.50	1403.30
5 010 9694 0202	HEALTH INSURANCE	73500.00	48277.59	70000.00
5 010 9694 0203	RETIREMENT	4610.10	3463.98	1853.64
5 010 9694 0204	WORKERS COMP	2400.00	0.00	0.00
5 010 9694 0206	UNEMPLOYMENT	600.00	0.00	0.00
5 010 9694 0209	CONTRACT SERVICES	21023.90	0.00	44000.00
5 010 9694 0310	OFFICE SUPPLIES	9000.00	3265.01	8000.00
5 010 9694 0341	FUEL & OIL	6000.00	2969.28	4500.00
5 010 9694 0420	TELEPHONE	9000.00	4338.42	6500.00
5 010 9694 0421	INTERNET SERVICE	6000.00	5688.82	5500.00
5 010 9694 0425	TRAVEL	8000.00	0.00	6000.00
5 010 9694 0428	OFFENDER TRANSPORT	8000.00	1840.83	4000.00
5 010 9694 0440	UTILITIES	4000.00	1972.57	4000.00
5 010 9694 0452	EQUIP MAINT & LEASE	3000.00	1852.27	2500.00
5 010 9694 0466	CONT SVS FOR OFFDRS	82000.00	14015.00	124600.00
5 010 9694 0495	MISCELLANEOUS	24753.48	2568.74	11052.74
5 010 9694 0572	OFFICE EQUIPMENT	6000.00	0.00	3000.00
		315253.48	125776.77	315253.48
OTHER SUPPORTED SERVICES				
5 010 9695 0406	TAX APPRAISAL DIST	377212.59	280205.49	481526.67
5 010 9695 0407	ANIMAL CONTROL	41400.00	28800.00	41400.00
5 010 9695 0410	AUTOPSIES	70000.00	63745.00	85000.00
5 010 9695 0411	VET SVS OFFICER	26000.00	10910.30	26000.00
5 010 9695 0474	FIRE DEPT EXPENSE	10000.00	10000.00	10000.00
5 010 9695 0475	LITIGATION	100000.00	5000.00	50000.00
5 010 9695 0476	DPS EXPENSE	9000.00	4749.93	9000.00
5 010 9695 0489	SENIOR CENTER EXP	3000.00	2250.00	3000.00
5 010 9695 0495	MISCELLANEOUS	5000.00	1370.00	3500.00
5 010 9695 0496	ECONOMIC DEVELOPMENT	5000.00	0.00	0.00
5 010 9695 0498	CONTRIBUTIONS	101643.00	101643.00	121643.00
		748255.59	508673.72	831069.67
TOTAL EXPENDITURES - FUND 010		23782329.59	16291718.78	24995460.78

SUMMARY - GENERAL FUND

	2025 BUDGET	FOR 9 MONTHS OF 2025	2026 PROPOSED BUDGET
Total Revenue	22052078.90	19368867.83	24584078.27
Total Expenditures	23782329.59	16291718.78	24995460.78
Excess (Deficit) of Revenues over Expenditures	-1730250.69	3077149.05	-411382.51
Fund Balance at Beginning of Year	6420775.00	6379509.24	5953932.00
Fund Balance at End of Year	4690524.31	9456658.29	5542549.49

		2025 BUDGET	FOR 9 MONTHS OF 2025	2026 PROPOSED BUDGET
UNDIVIDED ROAD & BRIDGE - FUND 020				
REVENUE - ROAD & BRIDGE FUND				
4 020 0310 0130	TAXES	3667524.83	3595325.61	3232078.69
4 020 0320 0125	VEHICLE REG	360000.00	360231.14	360000.00
4 020 0320 0126	REG FEE ON VEHICLES	740000.00	726698.55	800000.00
4 020 0320 0127	LATERAL ROAD	29000.00	27837.57	29000.00
4 020 0360 0128	SALE OF SURPLUS PROP	10000.00	25450.00	50000.00
4 020 0360 0495	MISCELLANEOUS	60000.00	60634.13	60000.00
4 020 0360 0497	PROCEEDS- CAPITAL LEASE	190000.00	180057.61	175000.00
4 020 0365 0138	MISC GRANT REIMBURSEMENTS	1000000.00	0.00	900000.00
		6056524.83	4976234.61	5606078.69
EXPENDITURES - ROAD & BRIDGE FUND				
5 020 0620 0109	SALARIES OTHERS	1911827.65		1980766.06
			1318216.09	
	AUTO ALLOWANCE	0.00	0.00	12000.00
5 020 0620 0201	SOCIAL SECURITY	146254.82	95838.30	152446.60
5 020 0620 0202	HEALTH INSURANCE	411337.56	278212.15	437425.92
5 020 0620 0203	RETIREMENT	200311.74	138304.46	201369.01
5 020 0620 0204	WORKERS COMP	22200.00	11100.00	22200.00
5 020 0620 0206	UNEMPLOYMENT INS	1500.00	2015.77	1500.00
5 020 0620 0209	CONTRACTED SVS	428600.00	161906.74	238850.00
5 020 0620 0310	OFFICE SUPPLIES	3400.00	763.82	3400.00
5 020 0620 0332	JANITORIAL SUPPLIES	700.00	587.47	700.00
5 020 0620 0337	UNIFORMS & PPE	22500.00	24218.21	22500.00
5 020 0620 0341	FUEL & OIL	400000.00	157584.11	350000.00
5 020 0620 0342	TIRES & TUBES	45000.00	50665.71	60000.00
5 020 0620 0343	ROAD & BRIDGE MATL	2021280.81	1330586.92	1704061.08
5 020 0620 0344	CULVERTS	50000.00	69017.50	60000.00
5 020 0620 0420	TELEPHONE	11000.00	6545.60	11000.00
5 020 0620 0421	INTERNET SVE	4400.00	2844.43	4400.00
5 020 0620 0425	TRAVEL	2850.00	1000.95	2850.00
5 020 0620 0440	UTILITIES	14500.00	9276.14	14500.00
5 020 0620 0452	REPAIR & MAINT	295000.00	263213.70	295000.00
5 020 0620 0453	SOFTWARE MAINTENANCE	8600.00	10011.11	12000.00
5 020 0620 0480	BONDS	50.00	50.00	50.00
5 020 0620 0486	TRAINING & PHYSICALS	8000.00	1006.03	4000.00
5 020 0620 0495	MISCELLANEOUS	17500.00	15429.75	17500.00
5 020 0620 0499	BRIDGES & ROW	1000.00	0	1000.00
5 020 0920 0571	EQUIPMENT	190000.00	189157.61	185000.00
5 020 0620 0572	OFFICE EQUIPMENT	1000.00	1019.28	2500.00
TOTAL EXPENDITURES - FUND 020		6218812.58	4138571.85	5797018.67

SUMMARY - ROAD & BRIDGE FUNDS	2025 BUDGET	FOR 9 MONTHS OF 2025	2026 PROPOSED BUDGET
Total Revenues	6056524.83	4976234.61	5606078.69
Total Expenditures	6218812.58	4138571.85	5797018.67
Excess (Deficit) of Revenue over Expenditures	-162287.75	837662.76	-190939.98
Fund Balance at Beginning of Year	245000.00	989868.11	445283.00
Fund Balance at End of Year	82712.25	1827530.87	254343.02

		2025 BUDGET	FOR 9 MONTHS OF 2025	2026 PROPOSED BUDGET
LAW LIBRARY - FUND 030				
REVENUE - LAW LIBRARY FUND				
4 030 0340 0400	COUNTY CLERK FEES	6000.00	4962.52	6000.00
4 030 0340 0700	DISTRICT CLERK FEES	20000.00	20812.45	23000.00
4 030 0360 0035	TRNSFR IN TECHNOLOGY FND	0.00	0.00	5000.00
4 030 0360 0074	TRNSFR IN PRETRIAL DIVERSION FND	0.00	0.00	5000.00
TOTAL REVENUE - FUND 030		26000.00	25774.97	39000.00
EXPENDITURES - LAW LIBRARY FUND				
5 030 0000 0390	LAW BOOKS	10000.00	8959.00	19200.00
5 030 0000 0414	PRO SE CLINICS	25500.00	18275.00	25800.00
TOTAL EXPENDITURES - FUND 030		35500.00	27234.00	45000.00
Excess (Deficit) of Revenue Over Exp		-9500.00	-1459.03	-6000.00
Balance Beginning of Year		18162.00	22061.14	16542.00
Balance End of Year		8662.00	20602.11	10542.00
RECORDS MANAGEMENT - FUND 031				
REVENUE - RECORDS MANAGEMENT				
4 031 0340 0004	COUNTY FEES	35000.00	25227.92	35000.00
4 031 0340 0400	COUNTY CLERK FEES	100000.00	83725.65	100000.00
4 031 0340 0700	DISTRICT CLERK FEES	600.00	449.29	600.00
4 031 0345 0400	ARCHIVE FEES	100000.00	81702.26	100000.00
4 031 0350 2000	COURT RCDS PRESERVATION	150.00	144.30	200.00
4 031 3700 0010	TRANSFER OUT	-80000.00	-80000.00	-80000.00
TOTAL REVENUE - FUND 031		155750.00	111249.42	155800.00
EXPENDITURES - RECORDS MANAGEMENT FUND				
County Clerk				
5 031 0001 0109	CONTRACT LABOR	8000.00	0.00	0.00
5 031 0001 0310	OFFICE SUPPLIES	25000.00	5229.68	25000.00
5 031 0001 0412	PROFESSIONAL FEES	10000.00	0.00	10000.00
5 031 0001 0421	INTERNET SERVICES	1200.00	0.00	1200.00
5 031 0001 0453	SOFTWARE MAINTENANCE	125000.00	35251.93	125000.00
5 031 0001 0495	MISCELLANEOUS	5000.00	930.00	5000.00
5 031 0001 0572	EQUIPMENT	40000.00	0.00	40000.00
District Clerk				
5 031 0002 0109	CONTRACT LABOR	5000.00	0.00	0.00
5 031 0002 0201	SOCIAL SECURITY	1500.00	0.00	0.00
5 031 0002 0310	OFFICE SUPPLIES	16000.00	11950.00	12000.00
5 031 0002 0412	PROFESSIONAL FEES	6000.00	0.00	0.00
5 031 0002 0495	MISCELLANEOUS	5000.00	0.00	0.00
5 031 0002 0572	EQUIPMENT	20000.00	3472.00	0.00
Archives Fee County Clerk				
5 031 0003 0437	RECORDS PRESERVATION	400000.00	123750.00	350000.00
County				
5 031 0004 0452	COPIER MAINTENANCE	35000.00	27619.16	38000.00
5 031 0004 0453	SOFTWARE MAINTENANCE	1000.00	0.00	1000.00
5 031 0004 0572	EQUIPMENT	1000.00	0.00	1000.00

		2025 BUDGET	FOR 9 MONTHS OF 2025	2026 PROPOSED BUDGET
Courts Records Preservation				
5 031 2423 0437	COUNTY COURTS	2000.00	0.00	2000.00
5 031 2428 0437	DISTRICT COURT	30000.00	303.92	30000.00
TOTAL EXPENDITURES - FUND 031		736700.00	208506.69	640200.00
Excess (Deficit) of Revenue Over Exp		-580950.00	-97257.27	-484400.00
Balance Beginning of Year		941529.00	865165.21	783348.00
Balance End of Year		360579.00	767907.94	298948.00

COURTHOUSE SECURITY - FUND 032

REVENUE - COURTHOUSE SECURITY FUND

		2025 BUDGET	FOR 9 MONTHS OF 2025	2026 PROPOSED BUDGET
4 032 0340 0400	COUNTY CLERK FEES	10000.00	4509.43	6000.00
4 032 0340 0700	DISTRICT CLERK FEES	18000.00	13115.02	17000.00
4 032 0340 0800	JUSTICE OF PEACE	12000.00	10549.56	14000.00
4 032 0340 0801	SPECIAL JP CTHSE SEC FEE	300.00	65.15	100.00
TOTAL REVENUE - FUND 032		40300.00	28239.16	37100.00

EXPENDITURES - COURTHOUSE SECURITY FUND

		2025 BUDGET	FOR 9 MONTHS OF 2025	2026 PROPOSED BUDGET
County Court				
5 032 2423 0109	SECURITY, HOURILY	36000.00		36000.00
		36000.00	7400.00	36000.00
5 032 2423 0201	SOCIAL SECURITY	2754.00	566.10	2754.00
5 032 2423 0206	UNEMPLOYMENT INS	15.00	8.23	36.00
5 032 2423 0574	SECURITY EQUIPMENT	20000.00	250.00	20000.00
District Court				
5 032 2428 0574	SECURITY EQUIPMENT	20000.00	10324.94	20000.00
JP Courts				
5 032 2460 0574	SECURITY EQUIPMENT	20000.00	9596.54	20000.00
TOTAL EXPENDITURES - FUND 032		98769.00	28145.81	98790.00
Excess (Deficit) of Revenue Over Exp		-58469.00	93.35	-61690.00
Balance Beginning of Year		97414.00	95860.32	90389.00
Balance End of Year		38945.00	95953.67	28699.00

COURT REPORTER SERVICE FUND - FUND 033

REVENUE - COURT REPORTER SERVICE FUND

		2025 BUDGET	FOR 9 MONTHS OF 2025	2026 PROPOSED BUDGET
4 033 0340 0400	COUNTY CLERK FEES	6000.00	3963.81	6000.00
4 033 0340 0700	DISTRICT CLERK FEES	22000.00	14867.05	22000.00
TOTAL REVENUE - FUND 033		28000.00	18830.86	28000.00

		2025 BUDGET	FOR 9 MONTHS OF 2025	2026 PROPOSED BUDGET
EXPENDITURES - COURT REPORTER SERVICE FUND				
County Court				
5 033 0001 0415	VISITING REPORTERS	8000.00	0.00	8000.00
District Court				
5 033 0002 0415	VISITING REPORTERS	24000.00	0.00	24000.00
TOTAL EXPENDITURES - FUND 033		32000.00	0.00	32000.00
Excess (Deficit) of Revenue Over Exp		-4000.00	18830.86	-4000.00
Balance Beginning of Year		55144.00	64617.63	89119.00
Balance End of Year		51144.00	83448.49	85119.00

LEOSE TRAINING FUND - FUND 034

		2025 BUDGET	FOR 9 MONTHS OF 2025	2026 PROPOSED BUDGET
REVENUE - LEOSE TRAINING FUND				
4 034 0000 0200	COUNTY SHERIFF	4250.00	9421.95	9000.00
4 034 0000 0300	COUNTY ATTORNEY	597.00	1462.21	1400.00
4 034 0000 0903	CONSTABLE PCT 3	555.00	1462.21	1400.00
4 034 0000 0904	CONSTABLE PCT 4	555.00	1448.14	1400.00
TOTAL REVENUE - FUND 034		5957.00	13794.51	13200.00
EXPENDITURES - LEOSE TRAINING FUND				
5 034 3475 0486	COUNTY ATTORNEY	4000.00	1528.76	4800.00
5 034 6552 0486	CONSTABLE, PCT 2	678.30	0.00	678.30
5 034 6553 0486	CONSTABLE, PCT 3	700.00	0.00	2500.00
5 034 6554 0486	CONSTABLE, PCT 4	2000.00	330.00	2500.00
5 034 6560 0486	COUNTY SHERIFF	4250.00	1650.00	8000.00
TOTAL EXPENDITURES - FUND 034		11628.30	3508.76	18478.30
Excess (Deficit) of Revenue Over Exp		-5671.30	10285.75	-5278.30
Balance Beginning of Year		16384.00	14734.06	19769.00
Balance End of Year		10712.70	25019.81	14490.70

TECHNOLOGY FUND - FUND 035

		2025 BUDGET	FOR 9 MONTHS OF 2025	2026 PROPOSED BUDGET
REVENUE - TECHNOLOGY FUND				
4 035 0000 0800	ALL COURTS	16000.00	9963.67	14000.00
4 035 3700 0030	TRNSFR OUT LAW LIBRARY FND	0.00	0.00	-5000.00
TOTAL REVENUE - FUND 035		16000.00	9963.67	9000.00
EXPENDITURES - TECHNOLOGY FUND				
County Courts				
5 035 2423 0453	SOFTWARE MAINT	3000.00	0.00	3000.00
District Court				
5 035 2426 0453	SOFTWARE MAINT	10000.00	0.00	5000.00
JP Precinct 1				
5 035 2461 0453	SOFTWARE MAINT	2000.00	1250.00	2000.00
5 035 2461 0572	OFFICE EQUIPMENT	1000.00	0.00	2500.00

		2025 BUDGET	FOR 9 MONTHS OF 2025	2026 PROPOSED BUDGET
JP Precinct 2				
5 035 2462 0453	SOFTWARE MAINT	2000.00	1250.00	2000.00
5 035 2462 0572	OFFICE EQUIPMENT	1000.00	0.00	2500.00
JP Precinct 3				
5 035 2463 0453	SOFTWARE MAINT	2000.00	2000.00	2000.00
5 035 2463 0572	OFFICE EQUIPMENT	2500.00	0.00	1000.00
JP Precinct 4				
5 035 2464 0453	SOFTWARE MAINT	2000.00	2000.00	2000.00
5 035 2464 0572	OFFICE EQUIPMENT	2500.00	0.00	1000.00
TOTAL EXPENDITURES - FUND 035		28000.00	6500.00	23000.00
Excess (Deficit) of Revenue Over Exp		-12000.00	3463.67	-14000.00
Balance Beginning of Year		17295.00	22104.13	26468.00
Balance End of Year		5295.00	25567.80	12468.00

CHILD ABUSE PREVENTION FUND - FUND 037

		2025 BUDGET	FOR 9 MONTHS OF 2025	2026 PROPOSED BUDGET
REVENUE - CHILD ABUSE PREVENTION FUND				
4 037 0340 0700	DISTRICT CLERK FEES	600.00	126.12	300.00
TOTAL REVENUE - FUND 037		600.00	126.12	300.00
EXPENDITURES - CHILD ABUSE PREVENTION FD				
5 037 0001 0495	MISCELLANEOUS EXPENSE	5000.00	0.00	5000.00
TOTAL EXPENDITURES - FUND 037		5000.00	0.00	5000.00
Excess (Deficit) of Revenue Over Exp		-4400.00	126.12	-4700.00
Balance Beginning of Year		14488.00	14495.12	14681.00
Balance End of Year		10088.00	14621.24	9961.00

INTEREST & SINKING FUND - FUND 060

		2025 BUDGET	FOR 9 MONTHS OF 2025	2026 PROPOSED BUDGET
REVENUE - INTEREST & SINKING FUND				
4 060 0310 0130	TAXES	2030830.15	1987919.79	1941096.76
TOTAL REVENUE - FUND 060		2030830.15	1987919.79	1941096.76
EXPENDITURES - INTEREST & SINKING FUND				
5 060 0000 0610	PRINCIPAL	1471133.03	1416579.98	1578034.32
5 060 0000 0650	INTEREST PAID	327359.04	221962.98	355798.31
TOTAL EXPENDITURES - FUND 060		1798492.07	1638542.96	1933832.63
Excess (Deficit) of Revenue Over Exp		232338.08	349376.83	7264.13
Balance Beginning of Year		29736.00	0.00	243180.00
Balance End of Year		262074.08	349376.83	250444.13

		2025 BUDGET	FOR 9 MONTHS OF 2025	2026 PROPOSED BUDGET
CAPITAL IMPROVEMENT FUND - FUND 070				
REVENUE - CAPITAL IMPROVEMENT FUND				
4 070 0310 0130	TAXES	448901.45	439438.31	0.00
4 070 3700 0010		0.00	-100000.00	-150000.00
TOTAL REVENUE - FUND 070		448901.45	339438.31	-150000.00
EXPENDITURES - CAPITAL IMPROVEMENT FUND				
5 070 0000 0530	NEW CONSTRUCTION	3675000.00	3900480.96	0.00
5 070 0000 0531	BROADBAND/TECHNOLOGY	150000.00	0.00	0.00
5 070 0000 0532	BUILDING RENOVATION	150000.00	130432.67	580000.00
5 070 0000 0535	CAPITAL PURCHASE	30000.00	501506.00	30000.00
5 070 0000 0572	FURNITURE & EQUIPMENT	25000.00	0.00	25000.00
TOTAL EXPENDITURES - FUND 070		4030000.00	4532419.63	635000.00
Excess (Deficit) of Revenue Over Exp		-3581098.55	-4192981.32	-785000.00
Balance Beginning of Year		4365488.00	4376759.63	814204.00
Balance End of Year		784389.45	183778.31	29204.00

GRANT SUPPORT FUND - FUND 071				
REVENUE - GRANT SUPPORT FUND				
4 071 0001 0127	DR4781	1300000.00	0.00	100000.00
4 071 0365 0138	GRANT REIMBURSEMENTS	96000.00	0.00	96000.00
4 071 3700 0010	TRANSFER OUT TO GENERAL FUND	-96000.00	0.00	-96000.00
4 071 3700 0020	TRANSFER OUT TO R&B FUND	-1000000.00	0.00	0.00
TOTAL REVENUE - FUND 071		300000.00	0.00	100000.00
EXPENDITURES - GRANT SUPPORT FUND				
5 071 0001 0209	CONTRACT SERVICES	200000.00	0.00	150000.00
5 071 0001 0412	PROFESSIONAL FEES	100000.00	16547.50	100000.00
TOTAL EXPENDITURES - FUND 071		300000.00	16547.50	250000.00
Excess (Deficit) of Revenue Over Exp		0.00	-16547.50	-150000.00
Balance Beginning of Year		31820.00	265405.31	198858.00
Balance End of Year		31820.00	248857.81	48858.00

		2025 BUDGET	FOR 9 MONTHS OF 2025	2026 PROPOSED BUDGET
COUNTY FIRE DEPARTMENT FUND - FUND 072				
REVENUE - COUNTY FIRE DEPARTMENT FUND				
4 072 0310 0130	TAXES for FIRE CONTRACTS	673352.17	659257.84	693579.12
4 072 0360 0010	TRNSFR FROM GEN FUND	0.00	0.00	45000.00
TOTAL REVENUE - FUND 072		673352.17	659257.84	738579.12
EXPENDITURES - COUNTY FIRE DEPARTMENT FUND				
5 072 0001 0000	COPPERAS COVE	105849.92	79387.44	176077.04
5 072 0002 0000	EVANT	58346.79	43760.10	58346.79
5 072 0003 0000	FLAT	62105.05	46578.78	62105.05
5 072 0005 0000	GATESVILLE	160000.00	120000.00	160000.00
5 072 0006 0000	JONESBORO	35508.62	26631.48	35508.62
5 072 0008 0000	OGLESBY	55922.05	41941.53	55922.05
5 072 0009 0000	TURNERSVILLE	61193.96	45895.47	61193.96
5 072 0010 0000	LEVITA	43419.75	32564.82	43419.75
5 072 0011 0000	CORYELL CITY	41005.86	30754.41	41005.86
SUB TOTAL FIRE FIGHTING CONTRACTS		623352.00	467514.03	693579.12
5 072 0000 0495	MISCELLANEOUS	40000.00	39850.00	45000.00
TOTAL EXPENDITURES - FUND 072		663352.00	507364.03	738579.12
Excess (Deficit) of Revenue Over Exp		10000.17	151893.81	0.00
Fund Balance Beginning of Year		0.00	0.00	10150.00
Fund Balance End of Year		10000.17	151893.81	10150.00
WATER SYSTEM SUPPORT FUND - FUND 073				
REVENUE - WATER SYSTEM SUPPORT FUND				
4 073 3700 0010	TRANSFER TO GEN FUND	0.00	0.00	-27339.37
TOTAL REVENUE - FUND 073		0.00	0.00	-27339.37
EXPENDITURES - WATER SYSTEM SUPPORT FUND				
5 073 0001 0602	THE GROVE WATER SYS	86382.00	0.00	0.00
5 073 0001 0604	MOUNTAIN WATER SYS	41682.07	14925.00	0.00
TOTAL EXPENDITURES - FUND 073		128064.07	14925.00	0.00
Excess (Deficit) of Revenue Over Exp		-128064.07	-14925.00	-27339.37
Fund Balance Beginning of Year		128646.00	42264.37	27339.37
Fund Balance End of Year		581.93	27339.37	0.00

		2025 BUDGET	FOR 9 MONTHS OF 2025	2026 PROPOSED BUDGET
PRE-TRIAL DIVERSION FUND - FUND 074				
REVENUE - PRE-TRIAL DIVERSION FUND				
4 074 2460 0300	JUSTICE COURTS	25000.00	30031.00	30000.00
4 074 3475 0300	COUNTY ATTNY FEES	55000.00	47069.00	55000.00
4 074 3476 0300	DISTRICT ATTNY FEES	25000.00	24002.00	25000.00
4 074 3476 0125	TRANSFER TO VICTIMS FND	0.00	-20263.61	0.00
4 074 3700 0126	TRANSFER TO GENERAL FUND	-45000.00	-45000.00	-50000.00
4 074 3700 0035	TRANSFER TO LAW LIBRARY FND	0.00	0.00	-5000.00
TOTAL REVENUE - FUND 074		60000.00	35838.39	55000.00
EXPENDITURES - PRE-TRIAL DIVERSION FUND				
County Attorney				
5 074 3475 0109	SALARY SUPPLEMENTS	16000.00	300.00	16000.00
5 074 3475 0201	SOCIAL SECURITY	1224.00	0.00	1224.00
5 074 3475 0202	HEALTH INSURANCE	6000.00	0.00	6000.00
5 074 3475 0203	RETIREMENT	1676.40	0.00	1676.40
5 074 3475 0310	SUPPLIES	2000.00	0.00	2000.00
5 074 3475 0421	INTERNET SVE	3000.00	0.00	3000.00
5 074 3475 0425	TRAVEL	3000.00	2303.35	5000.00
5 074 3475 0484	DUES & SUBSCRIPTIONS	750.00	1274.00	750.00
5 074 3475 0495	MISCELLANEOUS	5000.00	1220.44	5000.00
5 074 3475 0572	OFFICE EQUIPMENT	3000.00	0.00	3000.00
District Attorney				
5 074 3476 0109	SALARY SUPPLEMENTS	27000.00	6000.03	29400.00
5 074 3476 0201	SOCIAL SECURITY	2065.50	707.49	2249.10
5 074 3476 0202	HEALTH INSURANCE	9994.68	0.00	0.00
5 074 3476 0203	RETIREMENT	2828.93	1981.56	2970.87
5 074 3476 0209	CONTRACT LABOR	1200.00	0.00	1200.00
5 074 3476 0416	CASE PREPARATION	5000.00	0.00	5000.00
5 074 3476 0481	TRAVEL OUT OF COUNTY	1250.00	1345.86	1250.00
5 074 3476 0495	MISCELLANEOUS	500.00	0.00	500.00
Justice Courts				
5 074 2460 0109	SALARIES OTHER	22997.00	13938.50	22997.00
5 074 2460 0201	SOCIAL SECURITY	1759.27	1066.31	1759.27
5 074 2460 0453	SOFTWARE MAINT	1000.00	0.00	1000.00
5 074 2460 0495	MISCELLANEOUS	2000.00	0.00	2000.00
5 074 2460 0572	OFFICE EQUIPMENT	5000.00	0.00	5000.00
TOTAL EXPENDITURES - FUND 074		124245.78	30137.54	118976.65
Excess (Deficit) of Revenue Over Exp		-64245.78	5700.85	-63976.65
Balance Beginning of Year		131568.00	141697.53	151372.00
Balance End of Year		67322.22	147398.38	87395.35

HOT CHECK COLLECTION FUND - FUND 076				
REVENUE - HOT CHECK COLLECTION FUND				
4 076 3475 0300	COUNTY ATTNY FEES	500.00	215.26	300.00
TOTAL REVENUE - FUND 076		500.00	215.26	300.00

		2025 BUDGET	FOR 9 MONTHS OF 2025	2026 PROPOSED BUDGET
EXPENDITURES - HOT CHECK COLLECTION FUND				
County Attorney				
5 076 3475 0416	CASE PREPARATION	500.00	28.98	500.00
TOTAL EXPENDITURES - FUND 076		500.00	28.98	500.00
Excess (Deficit) of Revenue Over Exp		0.00	186.28	-200.00
Balance Beginning of Year		922.00	858.46	1085.00
Balance End of Year		922.00	1044.74	885.00
VEHICLE INVENTORY TAX INTEREST FUND - FUND 077				
REVENUE - VIT FUND				
4 077 4499 0500	INTEREST ON VIT ACCT	4000.00	4004.91	4000.00
TOTAL REVENUE - FUND 077		4000.00	4004.91	4000.00
EXPENDITURES - VIT FUND				
5 077 4499 0495	MISCELLANEOUS	4000.00		4000.00
TOTAL EXPENDITURES - FUND 077		4000.00	0.00	4000.00
Excess (Deficit) of Revenue Over Exp		0.00	4004.91	0.00
Fund Balance Beginning of Year		84.00	61.15	0.00
Fund Balance End of Year		84.00	4088.06	0.00
SEIZED/FORFEITURE FUND - FUND 078				
REVENUE - SEIZED/FORFEITURE FUND				
4 078 0000 0200	SHERIFF	5000.00	0.00	5000.00
4 078 0000 0600	DISTRICT ATTORNEY	5000.00	913.17	5000.00
TOTAL REVENUE - FUND 078		10000.00	913.17	10000.00
EXPENDITURES - SEIZED/FORFEITURE FUND				
District Attorney				
5 078 0001 0209	CONTRACT SERVICES	20000.00	0.00	20000.00
5 078 0001 0495	MISCELLANEOUS	5000.00	15774.41	5000.00
5 078 0001 0499	OCU EXPENSE	10000.00	0.00	10000.00
Sheriff				
5 078 0002 0495	MISCELLANEOUS	2000.00	1100.00	10000.00
TOTAL EXPENDITURES - FUND 078		37000.00	16874.41	45000.00
Excess (Deficit) of Revenue Over Exp		-27000.00	-15961.24	-35000.00
Fund Balance Beginning of Year		73846.00	75378.75	73432.00
Fund Balance End of Year		46846.00	59417.51	38432.00

		2025 BUDGET	FOR 9 MONTHS OF 2025	2026 PROPOSED BUDGET
HEART OF TEXAS AUTO THEFT TASK FORCE - FUND 103				
REVENUE - TASK FORCE				
4 103 0001 0125	STATE GRANT FUNDS	83720.00	0.00	90300.00
TOTAL REVENUE - FUND 103		83720.00	0.00	90300.00
EXPENDITURES - TASK FORCE				
5 103 0001 0109	SALARY OTHERS	62410.96		65162.96
		62410.96	45684.72	65162.96
5 103 0001 0201	SOCIAL SECURITY	4774.44	3489.66	4984.97
5 103 0001 0202	HEALTH INSURANCE	9994.68	7496.01	10885.80
5 103 0001 0203	RETIREMENT	6539.11	4795.32	6584.72
TOTAL EXPENDITURES - FUND 103		83719.19	61465.71	87618.44
Excess (Deficit) of Revenue Over Exp		0.81	-61465.71	2681.56
Fund Balance Beginning of Year		-35911.00	8471.60	-30247.00
Fund Balance End of Year		-35910.19	-52994.11	-27565.44
SB22 GRANT - FUND 106				
REVENUE - SB22 GRANT				
4 106 0001 3475	CA- SB22	275000.00	275469.31	275000.00
4 106 0001 3476	DA - SB22	275000.00	275447.24	275000.00
4 106 0001 6560	SO - SB22	500000.00	500791.58	500000.00
4 106 3700 3475	CA - TRANSFER TO GENERAL FUND	-275000.00	-169653.42	-275000.00
4 106 3700 3476	DA - TRANSFER TO GENERAL FUND	-275000.00	-217967.38	-275000.00
4 106 3700 6560	SO - TRANSFER TO GENERAL FUND	-500000.00	0.00	-500000.00
TOTAL REVENUE - FUND 106		0.00	664087.33	0.00
Excess (Deficit) of Revenue Over Exp		0.00		0.00
Fund Balance Beginning of Year		0.00	0.00	0.00
Fund Balance End of Year		0.00		0.00

SUMMARY OF TOTAL BUDGET	2025 BUDGET	FOR 9 MONTHS OF 2025	2026 PROPOSED BUDGET
REVENUES			
Property Taxes	20121558.50	19636096.96	21866586.47
Sales Taxes	3600000.00	2895791.02	3700000.00
Other Revenues	7480956.00	5418506.52	7020246.37
Total Revenue	31202514.50	27950394.50	32586832.84
EXPENDITURES			
Total Expenditures	38118112.59	27522491.65	35468454.56
Excess (Deficit) of Revenues over Expenditures	-6915598.10	427902.85	-2881621.72
OTHER FINANCING SOURCES			
Financing Agreements	190000.00	294361.65	675000.00
Excess (Deficit) of Revenues and Other Sources over Expenditures	-6725598.10	722264.50	-2206621.72
Fund Balances Beginning of Year	12552408.00	13379311.76	8928884.37
ENDING BALANCE OF FUNDS	5826809.90	14101576.26	6722262.65

	Approved FY 2025	Proposed FY 2026
Interest & Sinking Fund	0.045240	0.041980
General Fund	0.296300	0.348320
Road & Bridge Fund	0.081700	0.069900
Capital Improvement Fund	0.010000	0.000000
Volunteer Fire Departments Fund	0.015000	0.015000
	0.448240	0.475200

2025 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

CORYELL COUNTY
Taxing Unit Name

(254) 865-5911
Phone *(area code and number)*

800 E MAIN ST SUITE A, GATESVILLE, TX, 76528
Taxing Unit's Address, City, State, ZIP Code

https://www.coryellcounty.org/
Taxing Unit's Website Address

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

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

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[1]	$ 4,738,662,083
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[2]	$ 851,406,559
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 3,887,255,524
4.	**Prior year total adopted tax rate.**	$ 0.44824 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.** **A. Original prior year ARB values:** .... $ 0 **B. Prior year values resulting from final court decisions:** .... -$ 0 **C. Prior year value loss.** Subtract B from A.[3]	$ 0
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** .... $ 0 **B. Prior year disputed value:** .... -$ 0 **C. Prior year undisputed value.** Subtract B from A.[4]	$ 0
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 0

[1] Tex. Tax Code §26.012(14)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(13)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 3,887,255,524
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.** Enter the prior year value of property in deannexed territory. [5]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. **Absolute exemptions.** Use prior year market value: $ 1,031,150 B. **Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: + $ 20,411,017 C. **Value loss.** Add A and B. [6]	$ 21,442,167
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. **Prior year market value:** $ 0 B. **Current year productivity or special appraised value:** - $ 0 C. **Value loss.** Subtract B from A. [7]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 21,442,167
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 3,865,813,357
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 17,328,121
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [9]	$ 60,781
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]	$ 17,388,902
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [11] A. **Certified values:** $ 4,940,345,240 B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: + $ 1,496,787 C. **Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - $ 0 D. **Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. [12] - $ 0 E. **Total current year value.** Add A and B, then subtract C and D.	$ 4,941,842,027

[5] Tex. Tax Code §26.012(15)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.03(c)
[9] Tex. Tax Code §26.012(13)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012, 26.04(c-2)
[12] Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13] A. **Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14] .... $ 47,254,835 B. **Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [15] .... + $ 0 C. **Total value under protest or not certified.** Add A and B.	$ 47,254,835
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[16]	$ 922,030,019
21.	**Current year total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17]	$ 4,067,066,843
22.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [18]	$ 0
23.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [19]	$ 91,538,144
24.	**Total adjustments to the current year taxable value.** Add Lines 22 and 23.	$ 91,538,144
25.	**Adjusted current year taxable value.** Subtract Line 24 from Line 21.	$ 3,975,528,699
26.	**Current year NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20]	$ 0.43739 /$100
27.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [21]	$ 0.43739 /$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

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

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.40300 /$100
29.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,887,255,524

[13] Tex. Tax Code §26.01(c) and (d)
[14] Tex. Tax Code §26.01(c)
[15] Tex. Tax Code §26.01(d)
[16] Tex. Tax Code §26.012(6)(B)
[17] Tex. Tax Code §26.012(6)
[18] Tex. Tax Code §26.012(17)
[19] Tex. Tax Code §26.012(17)
[20] Tex. Tax Code §26.04(c)
[21] Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	**Total prior year M&O levy.** Multiply Line 28 by Line 29 and divide by $100	$ 15,665,639
31.	**Adjusted prior year levy for calculating NNR M&O rate.** A. **M&O taxes refunded for years preceding the prior tax year.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year........... + $ 60,781 B. **Prior year taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0........ – $ 0 C. **Prior year transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- $ 0 D. **Prior year M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function........ $ 60,781 E. Add Line 30 to 31D.	$ 15,726,420
32.	**Adjusted current year taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,975,528,699
33.	**Current year NNR M&O rate (unadjusted).** Divide Line 31E by Line 32 and multiply by $100.	$ 0.39558 /$100
34.	**Rate adjustment for state criminal justice mandate.** [23] A. **Current year state criminal justice mandate.** Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. $ 794,505 B. **Prior year state criminal justice mandate.** Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies........ – $ 304,071 C. Subtract B from A and divide by Line 32 and multiply by $100........ $ 0.01233 /$100 D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.01233 /$100
35.	**Rate adjustment for indigent health care expenditures.** [24] A. **Current year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. $ 414,214 B. **Prior year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose........ – $ 340,225 C. Subtract B from A and divide by Line 32 and multiply by $100........ $ 0.00186 / $100 D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.00186 /$100

[22] [Reserved for expansion]
[23] Tex. Tax Code §26.044
[24] Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
36.	**Rate adjustment for county indigent defense compensation.** [25]		
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose..........	$ 975,733	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose..........................	$ 816,768	
	C. Subtract B from A and divide by Line 32 and multiply by $100...	$ 0.00399 /$100	
	D. Multiply B by 0.05 and divide by Line 32 and multiply by $100...	$ 0.00102 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.00102 /$100
37.	**Rate adjustment for county hospital expenditures.** [26]		
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..	$ 0	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023.	$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100...	$ 0.00000 /$100	
	D. Multiply B by 0.08 and divide by Line 32 and multiply by $100...	$ 0.00000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.00000 /$100
38.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.		
	A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year............................	$ 0	
	B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..	$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100	$ 0.00000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.00000 /$100
39.	**Adjusted current year NNR M&O rate.** Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.		$ 0.41079 /$100
40.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.		
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent..	$ 3,789,418	
	B. Divide Line 40A by Line 32 and multiply by $100..	$ 0.09531 /$100	
	C. Add Line 40B to Line 39.		$ 0.50610 /$100
41.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.		$ 0.52381 /$100

[25] Tex. Tax Code §26.0442
[26] Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	*Disaster Line 41 (D41):* **Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.[27] If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	$ ______/$100
42.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. **A.** Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.[28] Enter debt amount .... $ 1,933,833 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... –$ 243,180 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... –$ 0 **D.** Subtract **amount paid** from other resources .... –$ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 1,690,653
43.	**Certified prior year excess debt collections.** Enter the amount certified by the collector.[29]	$ 0
44.	**Adjusted current year debt.** Subtract Line 43 from Line 42E.	$ 1,690,653
45.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector.[30] .... 99.00 % **B.** Enter the prior year actual collection rate .... 99.57 % **C.** Enter the 2023 actual collection rate. .... 98.50 % **D.** Enter the 2022 actual collection rate. .... 99.13 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.[31]	99.00 %
46.	**Current year debt adjusted for collections.** Divide Line 44 by Line 45E.	$ 1,707,730
47.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,067,066,843
48.	**Current year debt rate.** Divide Line 46 by Line 47 and multiply by $100.	$ 0.04198 /$100
49.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 41 and 48.	$ 0.56579 /$100
D49.	*Disaster Line 49 (D49):* **Current year voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	$ ______/$100

[27] Tex. Tax Code §26.042(a)
[28] Tex. Tax Code §26.012(7)
[29] Tex. Tax Code §26.012(10) and 26.04(b)
[30] Tex. Tax Code §26.04(b)
[31] Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	$ 0.56579 /$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. [32] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
52.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [33] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [34] - or - **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 3,789,418
53.	**Current year total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,067,066,843
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	$ 0.09317 /$100
55.	**Current year NNR tax rate, unadjusted for sales tax.** [35] Enter the rate from Line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.43739 /$100
56.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	$ ______ /$100
57.	**Current year voter-approval tax rate, unadjusted for sales tax.** [36] Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet.*	$ 0.56579 /$100
58.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57.	$ 0.47262 /$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [37] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [38]	$ ______
60.	**Current year total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ ______
61.	**Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by $100.	$ ______ /$100

[32] Tex. Tax Code §26.041(d)
[33] Tex. Tax Code §26.041(i)
[34] Tex. Tax Code §26.041(d)
[35] Tex. Tax Code §26.04(c)
[36] Tex. Tax Code §26.04(c)
[37] Tex. Tax Code §26.045(d)
[38] Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	$ ______/$100

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [39] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [40] I

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [41]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [42] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [43]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [44]

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	**Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.47376 /$100
	B. Unused increment rate (Line 66)	$ 0.08120 /$100
	C. Subtract B from A	$ 0.39256 /$100
	D. Adopted Tax Rate	$ 0.44824 /$100
	E. Subtract D from C	$ -0.05568 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 3,949,153,654
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
64.	**Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.51327 /$100
	B. Unused increment rate (Line 66)	$ 0.11018 /$100
	C. Subtract B from A	$ 0.40309 /$100
	D. Adopted Tax Rate	$ 0.37328 /$100
	E. Subtract D from C	$ 0.02981 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 3,842,781,306
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 1,145,533
65.	**Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.51014 /$100
	B. Unused increment rate (Line 66)	$ 0.07410 /$100
	C. Subtract B from A	$ 0.43604 /$100
	D. Adopted Tax Rate	$ 0.39994 /$100
	E. Subtract D from C	$ 0.03610 /$100
	F. 2022 Total Taxable Value (Line 60)	$ 3,315,012,974
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 1,196,719
66.	**Total Foregone Revenue Amount.** Add Lines 63G, 64G and 65G	$ 2,342,252.0000
67.	**2025 Unused Increment Rate.** Divide Line 66 by Line 21 of the *No-New-Revenue Rate Worksheet.* Multiply the result by 100	$ 0.05759 /$100
68.	**Total 2025 voter-approval tax rate, including the unused increment rate.** Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	$ 0.53021 /$100

[39] Tex. Tax Code §26.013(b)
[40] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[41] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[42] Tex. Tax Code §§26.0501(a) and (c)
[43] Tex. Local Gov't Code §120.007(d)
[44] Tex. Local Gov't Code §120.007(d)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit.[44]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.[45]

Line	De Minimis Rate Worksheet	Amount/Rate
69.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 39 of the *Voter-Approval Tax Rate Worksheet.*	0.41079
70.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,067,066,843
71.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 70 and multiply by $100.	$ 0.01229 /$100
72.	**Current year debt rate.** Enter the rate from Line 48 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.04198 /$100
73.	**De minimis rate.** Add Lines 69, 71 and 72.	$ 0.46506 /$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.[48]

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.[49]

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	**2024 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ ______ /$100
75.	**Adjusted 2024 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* - **or** - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster.[50] Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - **or** - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ ______ /$100
76.	**Increase in 2024 tax rate due to disaster.** Subtract Line 75 from Line 74.	$ ______ /$100
77.	**Adjusted 2024 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ ______
78.	**Emergency revenue.** Multiply Line 76 by Line 77 and divide by $100.	$ ______
79.	**Adjusted 2024 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ ______
80.	**Emergency revenue rate.** Divide Line 78 by Line 79 and multiply by $100.[51]	$ ______ /$100

[45] Tex. Tax Code §26.04(c)(2)(B)
[46] Tex. Tax Code §26.012(8-a)
[47] Tex. Tax Code §26.063(a)(1)
[48] Tex. Tax Code §26.042(b)
[49] Tex. Tax Code §26.042(f)
[50] Tex. Tax Code §§26.42(c)
[51] Tex. Tax Code §§26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	$ ________/$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.43739 /$100
As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
Indicate the line number used: 27

Voter-approval tax rate .... $ 0.53021 /$100
As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
Indicate the line number used: 68

De minimis rate .... $ 0.46506 /$100
If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.[52]

print here ▶ Justin K. Carothers
Printed Name of Taxing Unit Representative

sign here ▶ Justin K. Carothers   07-28-2025
Taxing Unit Representative   Date

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

Date submitted: 07/28/02025