

RUNNELS COUNTY

Fiscal Year 2025-2026 Budget

COVER PAGE

This budget will raise more revenue from property taxes than last year's budget by \$ 493,277, which is a 8.91 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 \$ 33,784.00

The members of the governing body voted on the budget as follows:

FOR:

Julia Miller
Juan Ornelas
Carl King
Brandon Poehls
Chris Ocker

AGAINST:

PRESENT AND NOT VOTING:

ABSENT:

| | <u>Property Tax Rate Comparison</u> | |
|---|-------------------------------------|--------------------------------------|
| | Proposed | |
| | FY 2025-2026 | <u>FY 2024-2025 (Preceding Year)</u> |
| Property Tax Rate | \$0.579778 | \$0.579778 |
| No New Revenue Rate: | \$0.533897 | \$0.558702 |
| No New Revenue Maintenance and Operations | \$0.535328 | \$0.560595 |
| Voter Approval Tax Rate: | \$0.581997 | \$0.580507 |
| Debt Rate: | \$0.026770 | \$0.000000 |

Total debt obligation for RUNNELS COUNTY secured by property taxes: \$ 273,412

BUDGET CERTIFICATE

BUDGET OF RUNNELS COUNTY, TEXAS

BUDGET YEAR October 1, 2025 thru September 30, 2026

THE STATE OF TEXAS
COUNTY OF RUNNELS

We, Julia Miller
Jennifer Hoffpauir
Cindy Winchester

COUNTY JUDGE
COUNTY CLERK
COUNTY AUDITOR

of RUNNELS COUNTY, TEXAS, do hereby certify that the attached Budget is a true copy of the BUDGET OF RUNNELS COUNTY, TEXAS, as passed and approved by the Commissioners' Court of said County on the 9th day of September 2025, as the same that appears on file in the office of the County Clerk of said County.

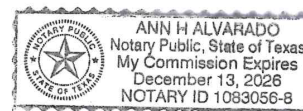
Julia Miller
COUNTY JUDGE

Jennifer Hoffpauir
COUNTY CLERK

Cindy Winchester
COUNTY AUDITOR

Subscribed and Sworn before me the undersigned authority, this the 9th day of September 2025.

Ann H Alvarado
Notary Public Runnels County



Amendments to the proposed budget:

Current Expenditures in the Proposed Budget: \$ 14,531,457.01

Increase in Auditor's Salaries per order \$ 2,449.75

Increase in taxes due to Salary Supplement-CJ \$ 3,626.28

Added dependant to R&B #3-moved \$ 3000 from Materials to insurance

Expenditures in the Budget as amended: **\$ 14,537,533.04**

Current Revenue in the Proposed Budget: \$ 9,408,492.05

Increase in revenue from State for Salary Supplement CJ \$ 3,150.00

Revenue in the Budget as amended: **\$ 9,411,642.05**

Net Change from the Proposed Budget: **\$ 2,926.03 increase**

RECAPITULATION OF BUDGET 2025-2026

| | GENERAL COUNTY | JURY | ROAD & BRIDGE #1 | ROAD & BRIDGE #2 | ROAD & BRIDGE #3 | ROAD & BRIDGE #4 | PAVING | JAIL INTEREST & SINKING | PERM IMPROV | ALL OTHER FUNDS | TOTAL |
|------------------------|---------------------------|--------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---------------|--|------------------------|--------------------------------|-----------------|
| EST BEGINNING FUND BAL | \$2,740,000.00 | \$150,000.00 | \$487,631.00 | \$317,985.00 | \$383,459.00 | \$307,800.00 | \$161,646.00 | \$50,000.00 | \$335,500.00 | \$4,487,997.45 | \$9,422,018.45 |
| BUDGETED REVENUES | \$5,752,527.92 | \$340,905.65 | \$579,595.11 | \$579,595.11 | \$579,595.11 | \$579,595.11 | \$117,557.94 | \$303,038.18 | \$175,836.92 | \$403,395.00 | \$9,411,642.05 |
| TOTAL REVENUES | \$8,492,527.92 | \$490,905.65 | \$1,067,226.11 | \$897,580.11 | \$963,054.11 | \$887,395.11 | \$279,203.94 | \$353,038.18 | \$511,336.92 | \$4,891,392.45 | \$18,833,660.50 |
| PROPOSED BUDGET | \$6,323,829.35 | \$346,925.49 | \$635,000.00 | \$635,000.00 | \$635,000.00 | \$635,000.00 | \$134,500.00 | \$298,412.00 | \$324,500.00 | \$4,569,366.19 | \$14,537,533.04 |
| EST ENDING FUND BAL | \$2,168,698.57 | \$143,980.16 | \$432,226.10 | \$262,580.10 | \$328,054.11 | \$252,395.10 | \$144,703.94 | \$54,626.18 | \$186,836.92 | \$322,026.26 | \$4,296,127.46 |

TAX RATES BY FUNDS

| FUNDS | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|-------------------------------|------------------|------------------|------------------|------------------|------------------|
| JURY | 0.021800 | 0.025000 | 0.010000 | 0.010000 | 0.026000 |
| GENERAL COUNTY | 0.417069 | 0.394670 | 0.393761 | 0.373270 | 0.367545 |
| PERM. IMPROVEMENT | 0.011000 | 0.011000 | 0.012000 | 0.033000 | 0.015000 |
| ROAD AND BRIDGE | 0.132400 | 0.133000 | 0.128800 | 0.121600 | 0.105000 |
| PAVING | 0.010600 | 0.010600 | 0.009300 | 0.011500 | 0.010000 |
| MAINTENANCE & OPERATION TOTAL | 0.592869 | 0.574270 | 0.553861 | 0.549370 | 0.523545 |
| ROAD AND BRIDGE SPECIAL | 0.040275 | 0.037901 | 0.031710 | 0.030408 | 0.029463 |
| TAX RATE | 0.633144 | 0.612171 | 0.585571 | 0.579778 | 0.553008 |
| BONDS | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.026770 |
| TOTAL TAX RATE | 0.633144 | 0.612171 | 0.585571 | 0.579778 | 0.579778 |
| No New Revenue Tax Rate | 0.597435 | 0.632619 | 0.561420 | 0.558702 | 0.533897 |
| Voter-Approval Tax Rate | 0.633902 | 0.612175 | 0.585571 | 0.580507 | 0.581997 |

**Budget Analysis Worksheet Of Revenues (Fund 010) General Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Revenues | 2023 ACTUAL Revenues |
|-------------------------------|----------------|----------|---------------------------|---------------------|---------------------|------------------------|-------------------------|-------------------------|
| TAXES - PROPERTY | 010-310-1100 | 7.4% | \$ 285,016.34 | \$ 4,126,309.52 | \$ 3,841,293.18 | \$ 3,715,568.36 | \$ 3,862,670.85 | \$ 3,597,456.38 |
| TAXES - PROPERTY DELINQUENT | 010-310-1200 | 7.4% | \$ 5,816.67 | \$ 84,210.40 | \$ 78,393.73 | \$ 56,459.75 | \$ 80,725.37 | \$ 103,045.58 |
| TOTAL TAXES | | 7.4% | \$ 290,833.01 | \$ 4,210,519.92 | \$ 3,919,686.91 | \$ 3,772,028.11 | \$ 3,943,396.22 | \$ 3,700,501.96 |
| BEER & LIQUOR LICENSES | 010-320-1000 | 0.0% | \$ - | \$ 4,000.00 | \$ 4,000.00 | \$ 2,540.00 | \$ 3,680.00 | \$ 3,895.00 |
| TAX ABATEMENT APP FEES | 010-320-2000 | -100.0% | \$ (1,000.00) | \$ - | \$ 1,000.00 | \$ 1,000.00 | | \$ 3,000.00 |
| TOTAL LICENSE AND PERMITS | | -20.0% | \$ (1,000.00) | \$ 4,000.00 | \$ 5,000.00 | \$ 3,540.00 | \$ 3,680.00 | \$ 6,895.00 |
| | | | \$ - | | | | | |
| CJ - SUPPLEMENT | 010-339-1000 | 46.8% | \$ 9,450.00 | \$ 29,650.00 | \$ 20,200.00 | \$ 10,100.00 | \$ 20,200.00 | \$ 20,200.00 |
| CA - SUPPLEMENT | 010-339-1100 | 0.0% | \$ - | \$ 23,333.00 | \$ 23,333.00 | \$ 23,333.00 | \$ 23,333.00 | \$ 23,333.00 |
| CJ- STATE SUPPLEMENT | 010-339-1200 | 0.0% | \$ - | \$ 5,000.00 | \$ 5,000.00 | \$ 5,000.00 | \$ 5,000.00 | \$ 5,000.00 |
| STATE FEES COLLECTED | 010-339-1300 | -6.3% | \$ (1,000.00) | \$ 15,000.00 | \$ 16,000.00 | \$ 10,888.22 | \$ 12,456.21 | \$ 10,575.66 |
| 1/2 CENT SALES TAX COLLECTED | 010-339-1400 | -5.9% | \$ (50,000.00) | \$ 800,000.00 | \$ 850,000.00 | \$ 480,273.07 | \$ 785,967.78 | \$ 841,955.28 |
| INMATE TELEPHONE | 010-339-2000 | -50.0% | \$ (2,500.00) | \$ 2,500.00 | \$ 5,000.00 | \$ 1,307.25 | \$ 2,928.32 | \$ 11,178.36 |
| INMATE HOUSING | 010-339-2200 | | \$ - | \$ - | | \$ - | \$ - | \$ 8,150.00 |
| OFFENDER TRANSPORT REIMB | 010-339-2220 | 0.0% | \$ - | \$ 1,500.00 | \$ 1,500.00 | \$ 1,151.50 | \$ 2,174.50 | \$ 2,897.00 |
| DISPATCHING-CITY OF BALLINGER | 010-339-2420 | 0.4% | \$ 317.28 | \$ 84,000.00 | \$ 83,682.72 | \$ 47,250.00 | \$ 4,166.66 | \$ 50,000.00 |
| DISPATCHING-CITY OF WINTERS | 010-339-2430 | -0.3% | \$ (144.88) | \$ 54,000.00 | \$ 54,144.88 | \$ 27,745.69 | \$ 47,564.04 | \$ 47,564.04 |
| DISPATCHING-CITY OF MILES | 010-339-2440 | -0.1% | \$ (24.24) | \$ 22,000.00 | \$ 22,024.24 | \$ 12,984.24 | \$ 19,801.00 | \$ 16,942.00 |
| TOBACCO SETTLEMENT | 010-339-4000 | -33.3% | \$ (500.00) | \$ 1,000.00 | \$ 1,500.00 | \$ - | \$ 1,410.27 | \$ 1,844.17 |
| SALES TAX-TERP | 010-339-4010 | -12.5% | \$ (5,000.00) | \$ 35,000.00 | \$ 40,000.00 | \$ 33,194.87 | \$ 39,737.95 | \$ 36,332.77 |
| OPIOD TRUST SETTLEMENT | 010-339-4050 | | \$ - | \$ - | | \$ - | \$ - | \$ 10,620.26 |
| REFUND-MHMR UTILITIES | 010-339-4100 | 16.7% | \$ 500.00 | \$ 3,500.00 | \$ 3,000.00 | \$ 2,061.75 | \$ 3,025.28 | \$ 2,852.69 |
| TOTAL INTERGOV. REVENUE | | -4.3% | \$ (48,901.84) | \$ 1,076,483.00 | \$ 1,125,384.84 | \$ 655,289.59 | \$ 967,765.01 | \$ 1,089,445.23 |

**Budget Analysis Worksheet Of Revenues (Fund 010) General Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Revenues | 2023 ACTUAL Revenues |
|---------------------------|----------------|----------|---------------------------|---------------------|---------------------|------------------------|-------------------------|-------------------------|
| COUNTY JUDGE FEES | 010-340-1000 | 0.0% | \$ - | \$ 250.00 | \$ 250.00 | \$ 128.00 | \$ 284.00 | \$ 280.00 |
| CO JUDGE EDUCATION FUND | 010-340-1100 | -16.7% | \$ (30.00) | \$ 150.00 | \$ 180.00 | \$ 85.00 | \$ 178.00 | \$ 220.00 |
| SHERIFF FEES | 010-340-2000 | 9.4% | \$ 1,500.00 | \$ 17,500.00 | \$ 16,000.00 | \$ 14,001.50 | \$ 13,611.42 | \$ 22,445.10 |
| CONSTABLE FEES | 010-340-2100 | 100.0% | \$ 2,000.00 | \$ 4,000.00 | \$ 2,000.00 | \$ 1,710.00 | \$ 4,742.00 | \$ 3,430.00 |
| COUNTY ATTORNEY FEES | 010-340-3000 | -50.0% | \$ (25.00) | \$ 25.00 | \$ 50.00 | \$ - | \$ 25.00 | \$ 75.00 |
| COUNTY CLERK FEES | 010-340-4000 | -8.3% | \$ (5,000.00) | \$ 55,000.00 | \$ 60,000.00 | \$ 27,958.91 | \$ 60,305.29 | \$ 68,649.26 |
| TAX COLLECTOR SERVICE | 010-340-5000 | -35.9% | \$ (14,000.00) | \$ 25,000.00 | \$ 39,000.00 | \$ 20,981.39 | \$ 17,561.00 | \$ 18,178.99 |
| TAX COLLECTOR FEES | 010-340-5100 | 0.0% | \$ - | \$ 31,000.00 | \$ 31,000.00 | \$ 20,711.59 | \$ 37,763.84 | \$ 42,144.84 |
| TAX COLLECTOR TAX CERT. | 010-340-5200 | -16.7% | \$ (500.00) | \$ 2,500.00 | \$ 3,000.00 | \$ 1,670.00 | \$ 2,440.00 | \$ 3,190.00 |
| ADMINISTRATION OF JUSTICE | 010-340-6200 | 0.0% | \$ - | \$ 100.00 | \$ 100.00 | \$ 25.98 | \$ 8.53 | \$ 106.81 |
| DISTRICT CLERK FEES | 010-340-7000 | 0.0% | \$ - | \$ 13,000.00 | \$ 13,000.00 | \$ 8,746.70 | \$ 14,352.52 | \$ 18,793.36 |
| TIME PAYMENT FEES | 010-340-7100 | 0.0% | \$ - | \$ 250.00 | \$ 250.00 | \$ 103.92 | \$ 76.72 | \$ 607.66 |
| OMNI BASE FEES | 010-340-7200 | 0.0% | \$ - | \$ 1,000.00 | \$ 1,000.00 | \$ 669.03 | \$ 908.80 | \$ 1,201.28 |
| JP #1 FEES | 010-340-8010 | 13.3% | \$ 2,000.00 | \$ 17,000.00 | \$ 15,000.00 | \$ 9,384.46 | \$ 19,554.24 | \$ 18,671.75 |
| JP #2 FEES | 010-340-8020 | 41.7% | \$ 5,000.00 | \$ 17,000.00 | \$ 12,000.00 | \$ 11,147.93 | \$ 20,632.78 | \$ 6,338.83 |
| TOTAL FEES OF OFFICE | | -4.7% | \$ (9,055.00) | \$ 183,775.00 | \$ 192,830.00 | \$ 117,324.41 | \$ 192,444.14 | \$ 204,332.88 |

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for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Revenues | 2023 ACTUAL Revenues |
|-----------------------------------|----------------|-------------|---------------------------|------------------------|------------------------|------------------------|-------------------------|-------------------------|
| MISCELLANEOUS | 010-360-0000 | | \$ - | | | \$ - | \$ - | \$ 76,550.37 |
| HOUSING PROJECT BALLINGER | 010-360-0880 | -25.0% | \$ (1,500.00) | \$ 4,500.00 | \$ 6,000.00 | \$ - | \$ 12,118.53 | \$ - |
| HOUSING PROJECT WINTERS | 010-360-0890 | 125.8% | \$ 3,900.00 | \$ 7,000.00 | \$ 3,100.00 | \$ - | \$ 7,180.04 | \$ 7,245.27 |
| MIXED BEVERAGE TAX | 010-360-0900 | 20.0% | \$ 500.00 | \$ 3,000.00 | \$ 2,500.00 | \$ 2,327.86 | \$ 3,481.95 | \$ 3,246.69 |
| TAC-HEBP CREDIT | 010-360-0910 | -100.0% | \$ (36,977.10) | \$ - | \$ 36,977.10 | \$ 36,977.10 | \$ - | \$ - |
| UNEMPLOYMENT REFUND | 010-360-0920 | | \$ - | \$ - | | | \$ - | \$ 5,797.51 |
| WORKERS COMP REFUND | 010-360-0930 | | \$ - | \$ - | | | \$ - | \$ 4,531.00 |
| ELECTION REIMBURSEMENTS | 010-360-0940 | 50.0% | \$ 1,500.00 | \$ 4,500.00 | \$ 3,000.00 | \$ 5,925.49 | \$ 4,215.76 | \$ 7,690.15 |
| PREDATOR CONTROL REIMBURSEMENT | 010-360-0960 | 5.9% | \$ 500.00 | \$ 9,000.00 | \$ 8,500.00 | \$ 9,000.00 | \$ 8,500.00 | \$ 8,000.00 |
| DEPOSITORY INTEREST | 010-360-1000 | -10.0% | \$ (25,000.00) | \$ 225,000.00 | \$ 250,000.00 | \$ 132,890.19 | \$ 278,340.04 | \$ 219,449.93 |
| DONATION FOR 4H FENCING | 010-360-1030 | | \$ - | | | \$ - | \$ - | \$ 16,685.14 |
| ROYALTY INCOME OIL & GAS LEASE | 010-360-1040 | 0.0% | \$ - | \$ 750.00 | \$ 750.00 | \$ 613.03 | \$ 1,196.44 | \$ 518.41 |
| TOWER RENTAL INCOME | 010-360-1050 | 0.0% | \$ - | \$ 24,000.00 | \$ 24,000.00 | \$ 14,388.02 | \$ 24,375.00 | \$ 23,733.36 |
| INSURANCE CLAIM PROCEEDS | 010-360-1060 | -100.0% | \$ (60,258.11) | \$ - | \$ 60,258.11 | \$ 105,369.89 | \$ 21,688.87 | \$ 26,444.67 |
| INS/TRAVEL REIMB COKE CO | 010-360-2120 | -100.0% | \$ (8,000.00) | \$ - | \$ 8,000.00 | \$ 3,540.53 | \$ 7,863.20 | \$ 7,768.59 |
| CAPITAL CREDITS INCOME | 010-360-2200 | | \$ - | | | | \$ 1,043.01 | \$ 7,101.85 |
| SALE OF ASSETS | 010-360-4000 | | \$ - | | | | \$ - | \$ 27,500.00 |
| TOTAL MISCELLANEOUS REVENUE | | 31.1% | \$ 125,335.21 | \$ 277,750.00 | \$ 403,085.21 | \$ 311,032.11 | \$ 370,002.84 | \$ 442,262.94 |
| TRANSFERS OUT | | | \$ - | | | | \$ (75,000.00) | |
| REVENUE-OTHER | 010-370-1000 | 100.0% | \$ 50,000.00 | \$ - | \$ 50,000.00 | \$ 919.25 | \$ 164,499.01 | \$ (29,000.00) |
| TOTAL REVENUE GENERAL FUND | | 1.0% | \$ 56,540.96 | \$ 5,752,527.92 | \$ 5,695,986.96 | \$ 4,860,133.47 | \$ 5,566,787.22 | \$ 5,414,438.01 |

**Budget Analysis Worksheet Of Revenues (Fund 010) General Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|---------------------------|----------------|-------------|---------------------------|----------------------|----------------------|------------------------|-----------------------------|-----------------------------|
| COUNTY JUDGE | | | | | | | | |
| SALARY COUNTY JUDGE | 010-400-1010 | 3.5% | \$ 1,984.72 | \$ 58,691.02 | \$ 56,706.30 | \$ 34,896.16 | \$ 52,863.19 | \$ 50,345.62 |
| SALARY CJ ADM ASSISTANT | 010-400-1030 | 3.5% | \$ 1,322.91 | \$ 39,120.43 | \$ 37,797.52 | \$ 23,260.00 | \$ 35,997.52 | \$ 34,270.96 |
| SALARY PART TIME CJ | 010-400-1040 | 0.0% | \$ - | \$ 1,400.00 | \$ 1,400.00 | \$ 1,086.00 | \$ 525.00 | \$ 725.00 |
| CJ JUDICIAL SUPPLEMENT | 010-400-1050 | 46.8% | \$ 9,450.00 | \$ 29,650.00 | \$ 20,200.00 | \$ 12,430.72 | \$ 20,199.92 | \$ 20,199.92 |
| LONGEVITY | 010-400-1110 | 30.8% | \$ 400.00 | \$ 1,700.00 | \$ 1,300.00 | \$ 1,300.00 | \$ 1,200.00 | \$ 1,800.00 |
| SALARY SUPPLEMENT-STATE | 010-400-1300 | 0.0% | \$ - | \$ 5,000.00 | \$ 5,000.00 | \$ 3,076.80 | \$ 4,999.80 | \$ 4,999.80 |
| FICA/MED CJ | 010-400-2010 | 10.7% | \$ 1,006.56 | \$ 10,370.45 | \$ 9,363.89 | \$ 5,774.49 | \$ 8,785.09 | \$ 8,553.44 |
| INSURANCE - GROUP CJ | 010-400-2020 | 6.6% | \$ 1,673.44 | \$ 27,013.92 | \$ 25,340.48 | \$ 15,796.34 | \$ 24,028.60 | \$ 21,971.68 |
| RETIREMENT-CJ | 010-400-2030 | 10.7% | \$ 970.77 | \$ 10,021.86 | \$ 9,051.09 | \$ 5,603.18 | \$ 8,283.36 | \$ 7,587.02 |
| CO PAID DENTAL-CJ | 010-400-2100 | 12.2% | \$ 71.16 | \$ 653.68 | \$ 582.52 | \$ 363.46 | \$ 565.96 | \$ 557.98 |
| IT ASSISTANT | 010-400-3000 | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 461.50 |
| OFFICE SUPPLIES | 010-400-3100 | -31.8% | \$ (1,050.00) | \$ 2,250.00 | \$ 3,300.00 | \$ 697.38 | \$ 1,827.36 | \$ 4,049.44 |
| CELL PHONE-CJ | 010-400-4200 | 0.0% | \$ - | \$ 650.00 | \$ 650.00 | \$ 275.45 | \$ 515.65 | \$ 543.65 |
| CONTINUING EDUCATION CJ | 010-400-4270 | 0.0% | \$ - | \$ 3,500.00 | \$ 3,500.00 | \$ 1,195.61 | \$ 1,507.13 | \$ 1,902.18 |
| LGS SOFTWARE-CJ | 010-400-4530 | 0.0% | \$ - | \$ 3,100.00 | \$ 3,100.00 | \$ 1,764.00 | \$ 3,024.00 | \$ 3,024.00 |
| LEASE - COPIER | 010-400-4620 | 0.0% | \$ - | \$ 1,800.00 | \$ 1,800.00 | \$ 1,031.21 | \$ 1,766.46 | \$ 1,782.00 |
| TOTAL COUNTY JUDGE | | 8.8% | \$ 15,829.57 | \$ 194,921.37 | \$ 179,091.80 | \$ 108,550.80 | \$ 166,089.04 | \$ 162,774.19 |

**Budget Analysis Worksheet (Fund 010) General Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|---------------------------|----------------|-------------|---------------------------|----------------------|----------------------|------------------------|-----------------------------|-----------------------------|
| COUNTY CLERK | | | | | | | | |
| SALARY COUNTY CLERK | 010-403-1010 | 3.5% | \$ 1,877.49 | \$ 55,520.02 | \$ 53,642.53 | \$ 33,010.72 | \$ 49,945.22 | \$ 47,566.77 |
| SALARY DEPUTIES-CC | 010-403-1030 | 3.5% | \$ 3,774.21 | \$ 111,706.45 | \$ 107,932.25 | \$ 66,417.76 | \$ 102,789.18 | \$ 96,781.97 |
| SICK LEAVE PAY CC | 010-403-1100 | 100.0% | \$ 1,000.00 | \$ 2,000.00 | \$ 1,000.00 | \$ - | \$ - | \$ - |
| LONGEVITY CC | 010-403-1110 | 10.0% | \$ 300.00 | \$ 3,300.00 | \$ 3,000.00 | \$ 3,000.00 | \$ 2,700.00 | \$ 2,000.00 |
| FICA/MED CC | 010-403-2010 | 4.2% | \$ 531.80 | \$ 13,198.28 | \$ 12,666.47 | \$ 7,409.10 | \$ 11,411.59 | \$ 10,380.47 |
| INSURANCE - GROUP CC | 010-403-2020 | 6.2% | \$ 3,346.88 | \$ 57,027.84 | \$ 53,680.96 | \$ 33,467.68 | \$ 51,057.20 | \$ 49,193.36 |
| RETIREMENT CC | 010-403-2030 | 4.1% | \$ 502.73 | \$ 12,887.73 | \$ 12,384.99 | \$ 7,656.01 | \$ 11,162.11 | \$ 9,913.04 |
| CO PAID DENTAL CC | 010-403-2100 | 12.2% | \$ 142.32 | \$ 1,307.36 | \$ 1,165.04 | \$ 726.92 | \$ 1,131.92 | \$ 1,115.96 |
| OFFICE EXPENSE | 010-403-3100 | 0.0% | \$ - | \$ 11,500.00 | \$ 11,500.00 | \$ 4,591.02 | \$ 11,407.19 | \$ 10,905.34 |
| CONTINUING EDUCATION CC | 010-403-4270 | 0.0% | \$ - | \$ 2,500.00 | \$ 2,500.00 | \$ 627.00 | \$ 2,141.31 | \$ 2,786.66 |
| LGS SOFTWARE CC | 010-403-4530 | 0.0% | \$ - | \$ 6,300.00 | \$ 6,300.00 | \$ 6,300.00 | \$ 6,300.00 | \$ 6,300.00 |
| COPIER LEASE CC | 010-403-4620 | 0.0% | \$ - | \$ 2,000.00 | \$ 2,000.00 | \$ 954.00 | \$ 1,908.01 | \$ 1,937.96 |
| COLLECTIONS SOFTWARE-CC | 010-403-4650 | 0.0% | \$ - | \$ 5,650.00 | \$ 5,650.00 | \$ 5,650.00 | \$ 5,650.00 | \$ 5,650.00 |
| TOTAL COUNTY CLERK | | 4.2% | \$ 11,475.45 | \$ 284,897.68 | \$ 273,422.24 | \$ 169,810.21 | \$ 257,603.73 | \$ 244,531.53 |

Budget Analysis Worksheet (Fund 010) General Fund
for Runnels County
Budget Year 2025-2026

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|--------------------------------|----------------|-------------|---------------------------|---------------------|---------------------|------------------------|-----------------------------|-----------------------------|
| VETERAN'S SERVICE | | | | | | | | |
| OFFICE EXPENSE VS | 010-405-3100 | 0.0% | \$ - | \$ 600.00 | \$ 600.00 | \$ 81.90 | \$ 81.98 | \$ 385.39 |
| TRAVEL AND CONFERENCE | 010-405-4270 | 0.0% | \$ - | \$ 2,500.00 | \$ 2,500.00 | \$ - | \$ - | \$ - |
| INTERLOCAL TOM GREEN VS | 010-405-4280 | 0.0% | \$ - | \$ 8,000.00 | \$ 8,000.00 | \$ 8,000.00 | \$ 7,000.00 | \$ 7,000.00 |
| TOTAL VETERAN'S SERVICE | | 0.0% | \$ - | \$ 11,100.00 | \$ 11,100.00 | \$ 8,081.90 | \$ 7,081.98 | \$ 7,385.39 |

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|-----------------------------------|----------------|-------------|---------------------------|--------------------|---------------------|------------------------|-----------------------------|-----------------------------|
| EMERGENCY MANAGEMENT | | | | | | | | |
| PART TIME EMERGENCY MANAGEMENT | 010-406-1040 | 0.0% | \$ - | \$ 4,000.00 | \$ 4,000.00 | | \$ - | \$ 1,177.50 |
| FICA/MEDICARE TAXES | 010-406-2010 | 0.0% | \$ - | \$ 300.00 | \$ 300.00 | | \$ - | |
| TRAVEL AND CONFERENCE | 010-406-4270 | 0.0% | \$ - | \$ 2,000.00 | \$ 2,000.00 | \$ 49.00 | \$ - | \$ 771.20 |
| TOTAL EMERGENCY MANAGEMENT | | 0.0% | \$ - | \$ 6,300.00 | \$ 6,300.00 | \$ 49.00 | \$ - | \$ 1,948.70 |

**Budget Analysis Worksheet (Fund 010) General Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|---------------------------|----------------|-------------|---------------------------|---------------------|---------------------|------------------------|-----------------------------|-----------------------------|
| INTERPRETING | | | | | | | | |
| INTERPRETOR | 010-407-1020 | 0.0% | \$ - | \$ 500.00 | \$ 500.00 | \$ 100.00 | \$ 200.00 | \$ 100.00 |
| FICA MEDI TAXES | 010-407-2010 | 0.0% | \$ (0.01) | \$ 38.25 | \$ 38.26 | \$ - | \$ 5.73 | \$ 7.62 |
| RETIREMENT | 010-407-2030 | -0.2% | \$ (0.06) | \$ 37.35 | \$ 37.41 | \$ - | \$ 4.81 | \$ 7.04 |
| TOTAL INTERPRETING | | 0.0% | \$ (0.07) | \$ 575.60 | \$ 575.67 | \$ 100.00 | \$ 210.54 | \$ 114.66 |

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|------------------------------|----------------|-------------|---------------------------|----------------------|----------------------|------------------------|-----------------------------|-----------------------------|
| IT SERVICES | | | | | | | | |
| TELEPHONES & INTERNET | 010-408-3360 | 1.5% | \$ 1,000.00 | \$ 68,000.00 | \$ 67,000.00 | \$ 35,287.25 | \$ 60,798.16 | \$ 62,831.25 |
| EMAIL ACCOUNTS | 010-408-3380 | 9.1% | \$ 1,500.00 | \$ 18,000.00 | \$ 16,500.00 | \$ 15,285.04 | \$ 16,015.50 | \$ 12,638.00 |
| SECURITY MONITORING/SERV-VGI | 010-408-3390 | 0.0% | \$ - | \$ 5,000.00 | \$ 5,000.00 | \$ 3,401.00 | \$ - | \$ - |
| WEBSITE (CIRA) | 010-408-4100 | 0.0% | \$ - | \$ 3,550.00 | \$ 3,550.00 | \$ 1,550.00 | \$ 1,550.00 | \$ 3,550.00 |
| COMPUTER HARDWARE & SUPPLIES | 010-408-4920 | 0.0% | \$ - | \$ 1,000.00 | \$ 1,000.00 | \$ 177.48 | \$ - | \$ - |
| IT CONTRACT | 010-408-5730 | 10.0% | \$ 10,000.00 | \$ 110,000.00 | \$ 100,000.00 | \$ 43,220.50 | \$ 90,912.51 | \$ 98,585.50 |
| IT ADD TRIP CHARGES | 010-408-5740 | 0.0% | \$ - | \$ 5,000.00 | \$ 5,000.00 | \$ 1,820.00 | \$ 4,021.00 | \$ - |
| TOTAL IT SERVICES | | 6.3% | \$ 12,500.00 | \$ 210,550.00 | \$ 198,050.00 | \$ 100,741.27 | \$ 173,297.17 | \$ 177,604.75 |

**Budget Analysis Worksheet (Fund 010) General Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|--------------------------------------|----------------|-------------|---------------------------|----------------------|----------------------|------------------------|-----------------------------|-----------------------------|
| NON-DEPARTMENTAL | | | | | | | | |
| AUDIT | 010-409-4010 | 40.0% | \$ 10,000.00 | \$ 35,000.00 | \$ 25,000.00 | \$ - | \$ 23,372.92 | \$ 22,767.62 |
| INSURANCE | 010-409-4020 | 33.3% | \$ 20,000.00 | \$ 80,000.00 | \$ 60,000.00 | \$ 8,150.00 | \$ 65,195.00 | \$ 53,385.00 |
| COG MEMBERSHIP | 010-409-4030 | 0.0% | \$ - | \$ 525.00 | \$ 525.00 | \$ 525.00 | \$ 525.00 | \$ 525.00 |
| RANDOM DRUG TESTING | 010-409-4050 | 0.0% | \$ - | \$ 1,300.00 | \$ 1,300.00 | \$ 480.00 | \$ 1,035.00 | \$ 1,330.00 |
| APPRAISAL DISTRICT | 010-409-4060 | -6.5% | \$ (16,867.00) | \$ 240,733.00 | \$ 257,600.00 | \$ 127,489.96 | \$ 215,848.12 | \$ 202,627.14 |
| PREDATOR CONTROL | 010-409-4070 | 0.0% | \$ - | \$ 38,400.00 | \$ 38,400.00 | \$ 22,400.00 | \$ 38,400.00 | \$ 38,400.00 |
| ANNUAL DUES-TAC | 010-409-4080 | 0.0% | \$ - | \$ 820.00 | \$ 820.00 | \$ 820.00 | \$ 820.00 | \$ 820.00 |
| SOIL CONSERVATION SERVICE | 010-409-4180 | 0.0% | \$ - | \$ 1,650.00 | \$ 1,650.00 | \$ 1,650.00 | \$ 1,650.00 | \$ 1,650.00 |
| DUES WT TX JUDGES & COMMISSIONERS | 010-409-4280 | 0.0% | \$ - | \$ 350.00 | \$ 350.00 | \$ 200.00 | \$ 350.00 | \$ 350.00 |
| TOWN CLOUD SOFTWARE | 010-409-4290 | -5.0% | \$ (45.00) | \$ 855.00 | \$ 900.00 | \$ 855.00 | \$ 855.00 | \$ 450.00 |
| PUBLICATIONS-REQ BY LAW | 010-409-4310 | -50.0% | \$ (2,000.00) | \$ 2,000.00 | \$ 4,000.00 | \$ 800.00 | \$ 1,060.35 | \$ 970.31 |
| PUBLICATIONS-LOCAL | 010-409-4330 | 0.0% | \$ - | \$ 200.00 | \$ 200.00 | \$ - | \$ 170.71 | \$ 11.50 |
| DOCUMENT SHREDDING | 010-409-4350 | 0.0% | \$ - | \$ 2,000.00 | \$ 2,000.00 | \$ 861.32 | \$ 1,724.00 | \$ 1,655.01 |
| ELECTRICITY | 010-409-4400 | 0.0% | \$ - | \$ 45,000.00 | \$ 45,000.00 | \$ 22,513.17 | \$ 43,411.59 | \$ 37,454.47 |
| NATURAL GAS | 010-409-4410 | 0.0% | \$ - | \$ 12,000.00 | \$ 12,000.00 | \$ 8,684.20 | \$ 10,972.41 | \$ 9,813.82 |
| WATER, GARBAGE & SEWER | 010-409-4420 | 26.7% | \$ 4,000.00 | \$ 19,000.00 | \$ 15,000.00 | \$ 9,438.90 | \$ 15,971.12 | \$ 11,844.97 |
| HISTORICAL EXPENSE | 010-409-4500 | 0.0% | \$ - | \$ 2,000.00 | \$ 2,000.00 | \$ - | \$ - | \$ 1,000.00 |
| OFFICE FURNITURE & EQUIPMENT | 010-409-4550 | 0.0% | \$ - | \$ 1,500.00 | \$ 1,500.00 | \$ - | \$ 335.90 | \$ - |
| DUES NACO | 010-409-4710 | 0.0% | \$ - | \$ 450.00 | \$ 450.00 | \$ 450.00 | \$ 450.00 | \$ 450.00 |
| OMNI BASE FEES | 010-409-4720 | 0.0% | \$ - | \$ 1,500.00 | \$ 1,500.00 | \$ 916.40 | \$ 894.37 | \$ 1,072.41 |
| BONDS | 010-409-4800 | -82.1% | \$ (9,200.00) | \$ 2,000.00 | \$ 11,200.00 | \$ 10,663.00 | \$ 1,125.00 | \$ 4,726.00 |
| INSURANCE RETIREE CLEARING | 010-409-4910 | | \$ - | | \$ - | | \$ - | \$ 3,294.89 |
| MISCELLANEOUS | 010-409-4920 | 0.0% | \$ - | \$ 5,000.00 | \$ 5,000.00 | \$ 3,671.40 | \$ 2,126.54 | \$ - |
| CONTINGENCY | 010-409-5000 | 30.2% | \$ 17,384.20 | \$ 75,000.00 | \$ 57,615.80 | \$ - | \$ - | |
| COURTHOUSE CHRISTMAS LIGHTS | 010-409-5010 | 0.0% | \$ - | \$ 250.00 | \$ 250.00 | \$ 248.16 | \$ - | \$ 16,685.14 |
| CO'S MATCH FOR GENERATOR FOR JAIL | 010-409-5020 | -100.0% | \$ (7,984.20) | \$ - | \$ 7,984.20 | \$ 7,984.20 | | |
| 4H DONATION FOR FENCING | 010-409-5040 | | \$ - | \$ - | | | \$ - | \$ 7,101.85 |
| CAPITAL CREDITS | 010-409-5050 | | \$ - | \$ - | | | \$ 1,043.01 | \$ - |
| DONATION-WINTERS MEALS | 010-409-5130 | | \$ - | \$ - | | | \$ - | \$ 1,000.00 |
| DONATION-MEALS FOR THE EDERLY-SA | 010-409-5140 | -40.0% | \$ (2,000.00) | \$ 3,000.00 | \$ 5,000.00 | \$ 2,000.00 | \$ - | \$ 1,000.00 |
| DONATION-MEALS ON WHEELS-ABILENE | 010-409-5150 | 0.0% | \$ - | \$ 3,000.00 | \$ 3,000.00 | \$ 3,000.00 | \$ 2,000.00 | \$ - |
| LEGAL FEES | 010-409-5770 | -100.0% | \$ (1,000.00) | \$ - | \$ 1,000.00 | \$ - | \$ 33,129.96 | \$ 1,700.00 |
| JAIL NON COMPLIANCE EXPENSES | 010-409-5790 | | \$ - | | | \$ - | \$ 9,484.12 | |
| CROWN PEAK SOFTWARE-DOJ REQUIREMENTS | 010-409-5900 | 6.1% | \$ 1,240.00 | \$ 21,700.00 | \$ 20,460.00 | \$ - | \$ - | \$ - |
| TOTAL NON DEPARTMENTAL | | 2.3% | \$ 13,528.00 | \$ 595,233.00 | \$ 581,705.00 | \$ 233,800.71 | \$ 471,950.12 | \$ 422,085.13 |

**Budget Analysis Worksheet (Fund 010) General Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|-----------------------------------|----------------|---------------|---------------------------|----------------------|----------------------|------------------------|-----------------------------|-----------------------------|
| INSURANCE | | | | | | | | |
| WORKER'S COMP | 010-410-2040 | 0.0% | \$ - | \$ 37,000.00 | \$ 37,000.00 | \$ 19,034.00 | \$ 34,880.92 | \$ 32,106.00 |
| UNEMPLOYMENT INSURANCE | 010-410-2060 | -54.5% | \$ (6,000.00) | \$ 5,000.00 | \$ 11,000.00 | \$ 974.97 | \$ 5,149.57 | \$ 5,288.13 |
| PUBLIC & LAW OFFICIALS LIABILITY | 010-410-2070 | 4.7% | \$ 1,796.00 | \$ 40,000.00 | \$ 38,204.00 | \$ 38,204.00 | \$ 26,584.00 | \$ 25,515.00 |
| EMPLOYEE DEDUCTIBLE REIMBURSEMENT | 010-410-2080 | -21.2% | \$ (10,773.10) | \$ 40,000.00 | \$ 50,773.10 | \$ 5,700.00 | \$ 14,255.24 | \$ 11,718.61 |
| TOTAL INSURANCE | | -10.9% | \$ (14,977.10) | \$ 122,000.00 | \$ 136,977.10 | \$ 63,912.97 | \$ 80,869.73 | \$ 74,627.74 |

**Budget Analysis Worksheet (Fund 010) General Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|-----------------------------|----------------|--------------|---------------------------|----------------------|----------------------|------------------------|-----------------------------|-----------------------------|
| DISTRICT CLERK | | | | | | | | |
| SALARY DISTRICT CLERK | 010-450-1010 | 3.5% | \$ 1,877.49 | \$ 55,520.02 | \$ 53,642.53 | \$ 33,010.72 | \$ 49,945.22 | \$ 47,566.74 |
| SALARIES DEPUTIES-DC | 010-450-1030 | 99.6% | \$ 37,643.74 | \$ 75,441.26 | \$ 37,797.53 | \$ 23,260.00 | \$ 26,305.88 | \$ 49,054.82 |
| PART-TIME DC | 010-450-1040 | -100.0% | \$ (5,250.00) | \$ - | \$ 5,250.00 | \$ 504.00 | \$ 2,073.00 | |
| LONGEVITY DC | 010-450-1110 | 25.0% | \$ 500.00 | \$ 2,500.00 | \$ 2,000.00 | \$ 2,000.00 | \$ 1,500.00 | \$ 2,000.00 |
| FICA/MEDI TAXES DC | 010-450-2010 | 35.2% | \$ 2,660.00 | \$ 10,209.79 | \$ 7,549.79 | \$ 4,076.32 | \$ 5,088.76 | \$ 6,765.47 |
| INSURANC-GROUP DC | 010-450-2020 | 5.3% | \$ 1,673.44 | \$ 33,013.92 | \$ 31,340.48 | \$ 17,921.34 | \$ 23,252.70 | \$ 22,099.72 |
| RETIREMENT DC | 010-450-2030 | 35.1% | \$ 2,587.54 | \$ 9,969.56 | \$ 7,382.02 | \$ 4,355.41 | \$ 5,584.10 | \$ 6,719.21 |
| COUNTY PAID DENTAL DC | 010-450-2100 | 56.1% | \$ 326.84 | \$ 909.36 | \$ 582.52 | \$ 363.46 | \$ 448.36 | \$ 485.20 |
| OFFICE SUPPLIES | 010-450-3100 | 0.0% | \$ - | \$ 14,000.00 | \$ 14,000.00 | \$ 3,565.90 | \$ 10,918.20 | \$ 13,109.34 |
| CONFERENCE EXPENSE DC | 010-450-4270 | 0.0% | \$ - | \$ 3,500.00 | \$ 3,500.00 | \$ 2,104.86 | \$ 3,825.44 | \$ 2,541.11 |
| COPIER LEASE DC | 010-450-4620 | 11.1% | \$ 240.00 | \$ 2,400.00 | \$ 2,160.00 | \$ 1,095.36 | \$ 1,315.56 | \$ 1,205.93 |
| TOTAL DISTRICT CLERK | | 25.6% | \$ 42,259.04 | \$ 207,463.91 | \$ 165,204.87 | \$ 92,257.37 | \$ 130,257.22 | \$ 151,547.54 |

**Budget Analysis Worksheet (Fund 010) General Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|----------------------------------|----------------|-------------|---------------------------|----------------------|----------------------|------------------------|-----------------------------|-----------------------------|
| JUSTICE OF PEACE #1 | | | | | | | | |
| SALARY-JP#1 | 010-455-1010 | 3.5% | \$ 1,817.48 | \$ 55,520.02 | \$ 53,702.53 | \$ 33,010.72 | \$ 47,921.90 | \$ 43,839.90 |
| SALARY PART TIME JP1 | 010-455-1040 | 3.5% | \$ 542.15 | \$ 16,031.99 | \$ 15,489.85 | \$ 7,530.63 | \$ 13,605.75 | \$ 13,378.43 |
| LONGEVITY JP1 | 010-455-1110 | 13.0% | \$ 150.00 | \$ 1,300.00 | \$ 1,150.00 | \$ 1,150.00 | \$ 1,000.00 | \$ 800.00 |
| FICA MEDI TAXES JP1 | 010-455-2010 | 3.6% | \$ 191.99 | \$ 5,573.18 | \$ 5,381.19 | \$ 3,168.52 | \$ 4,747.31 | \$ 4,399.25 |
| INSURANCE-GROUP JP1 | 010-455-2020 | 6.6% | \$ 836.72 | \$ 13,506.96 | \$ 12,670.24 | \$ 7,898.17 | \$ 12,014.30 | \$ 11,464.50 |
| RETIREMENT JP1 | 010-455-2030 | 3.4% | \$ 180.44 | \$ 5,442.05 | \$ 5,261.61 | \$ 3,116.23 | \$ 4,484.03 | \$ 3,923.91 |
| CO PAID DENTAL JP1 | 010-455-2100 | 12.2% | \$ 35.58 | \$ 326.84 | \$ 291.26 | \$ 181.73 | \$ 282.98 | \$ 291.12 |
| OFFICE EXPENSE JP1 | 010-455-3100 | 0.0% | \$ - | \$ 3,000.00 | \$ 3,000.00 | \$ 845.36 | \$ 3,653.41 | \$ 2,429.42 |
| CELL PHONE JP1 | 010-455-4200 | 0.0% | \$ - | \$ 600.00 | \$ 600.00 | \$ 300.00 | \$ 400.00 | \$ 600.00 |
| SOFTWARE SUPPORT JP1 | 010-455-4250 | 0.0% | \$ - | \$ 5,000.00 | \$ 5,000.00 | \$ - | \$ 4,997.50 | \$ 4,997.50 |
| TRAVEL & CONFERENCE JP1 | 010-455-4270 | 0.0% | \$ - | \$ 1,500.00 | \$ 1,500.00 | \$ 1,040.10 | \$ 779.03 | \$ 964.81 |
| TOTAL JUSTICE OF PEACE #1 | | 3.6% | \$ 3,754.36 | \$ 107,801.04 | \$ 104,046.68 | \$ 58,241.46 | \$ 93,886.21 | \$ 87,088.84 |

**Budget Analysis Worksheet (Fund 010) General Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|----------------------------|----------------|-------------|---------------------------|---------------------|---------------------|------------------------|-----------------------------|-----------------------------|
| JUSTICE OF PEACE #2 | | | | | | | | |
| SALARY JP2 | 010-456-1010 | 3.5% | \$ 1,817.48 | \$ 55,520.02 | \$ 53,702.53 | \$ 33,010.72 | \$ 47,921.90 | \$ 43,839.90 |
| LONGEVITY JP2 | 010-456-1110 | 5.3% | \$ 100.00 | \$ 2,000.00 | \$ 1,900.00 | \$ 1,900.00 | \$ 1,500.00 | \$ 1,000.00 |
| FICA/ MED TAXES JP2 | 010-456-2010 | 3.4% | \$ 146.69 | \$ 4,400.28 | \$ 4,253.59 | \$ 2,619.98 | \$ 3,694.87 | \$ 3,316.98 |
| INSURANCE-GROUP JP 2 | 010-456-2020 | 6.6% | \$ 836.72 | \$ 13,506.96 | \$ 12,670.24 | \$ 7,898.17 | \$ 12,014.30 | \$ 11,464.50 |
| RETIREMENT JP2 | 010-456-2030 | 3.3% | \$ 137.68 | \$ 4,296.75 | \$ 4,159.07 | \$ 2,609.44 | \$ 3,544.14 | \$ 3,036.18 |
| CO PAID DENTAL JP2 | 010-456-2100 | 12.2% | \$ 35.58 | \$ 326.84 | \$ 291.26 | \$ 181.73 | \$ 282.98 | \$ 291.12 |
| OFFICE EXPENSE JP2 | 010-456-3100 | 0.0% | \$ - | \$ 1,400.00 | \$ 1,400.00 | \$ 590.50 | \$ 1,381.70 | \$ 990.20 |
| CELL PHONE JP2 | 010-456-4200 | 0.0% | \$ - | \$ 600.00 | \$ 600.00 | \$ 293.13 | \$ 502.14 | \$ 501.78 |
| SOFTWARE SUPPORT JP2 | 010-456-4250 | 0.0% | \$ - | \$ 5,000.00 | \$ 5,000.00 | \$ - | \$ 4,997.50 | \$ 4,997.50 |
| TRAVEL & CONFERENCE JP2 | 010-456-4270 | 5.7% | \$ 200.00 | \$ 3,700.00 | \$ 3,500.00 | \$ 2,433.77 | \$ 3,287.38 | \$ 3,597.50 |
| TOTAL JUSTICE OF PEACE #2 | | 3.7% | \$ 3,274.16 | \$ 90,750.85 | \$ 87,476.69 | \$ 51,537.44 | \$ 79,126.91 | \$ 73,035.66 |

**Budget Analysis Worksheet (Fund 010) General Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|------------------------------|----------------|-------------|---------------------------|----------------------|----------------------|------------------------|-----------------------------|-----------------------------|
| COUNTY ATTORNEY | | | | | | | | |
| SALARY COUNTY ATTORNEY | 010-475-1010 | 3.5% | \$ 1,877.49 | \$ 55,520.02 | \$ 53,642.53 | \$ 33,010.72 | \$ 49,945.22 | \$ 47,566.74 |
| SALARY SUPPLEMENT STATE CA | 010-475-1020 | 0.0% | \$ - | \$ 23,333.00 | \$ 23,333.00 | \$ 14,358.72 | \$ 23,332.92 | \$ 23,332.92 |
| SALARY SECRETARY CA | 010-475-1030 | 3.5% | \$ 1,190.63 | \$ 35,208.40 | \$ 34,017.77 | \$ 20,934.08 | \$ 33,181.09 | \$ 30,854.98 |
| SALARY PART TIME CA | 010-475-1040 | 0.0% | \$ - | \$ 900.00 | \$ 900.00 | \$ 90.00 | \$ 705.00 | \$ 265.00 |
| LONGEVITY CA | 010-475-1110 | 33.3% | \$ 100.00 | \$ 400.00 | \$ 300.00 | \$ 300.00 | \$ 450.00 | \$ 400.00 |
| FICA/MED TAXES CA | 010-475-2010 | 2.8% | \$ 242.36 | \$ 8,825.15 | \$ 8,582.79 | \$ 5,250.47 | \$ 7,934.97 | \$ 7,416.92 |
| INSURANCE-GROUP CA | 010-475-2020 | 6.6% | \$ 1,673.44 | \$ 27,013.92 | \$ 25,340.48 | \$ 15,796.34 | \$ 25,023.42 | \$ 25,929.00 |
| RETIREMENT CA | 010-475-2030 | 2.7% | \$ 225.53 | \$ 8,550.27 | \$ 8,324.74 | \$ 5,127.53 | \$ 7,690.73 | \$ 6,900.20 |
| CO PD DENTAL CA | 010-475-2100 | 12.2% | \$ 71.16 | \$ 653.68 | \$ 582.52 | \$ 363.46 | \$ 542.44 | \$ 582.24 |
| OFFICE EXPENSE CA | 010-475-3100 | 0.0% | \$ - | \$ 2,000.00 | \$ 2,000.00 | \$ 857.57 | \$ 1,340.84 | \$ 1,853.15 |
| TRAVEL & CONFERENCE CA | 010-475-4270 | 0.0% | \$ - | \$ 1,600.00 | \$ 1,600.00 | \$ 909.08 | \$ 191.00 | \$ 880.60 |
| LGS SOFTWARE SUPPORT | 010-475-4560 | 100.0% | \$ 3,500.00 | \$ 3,500.00 | \$ - | | \$ - | \$ - |
| TOTAL COUNTY ATTORNEY | | 5.6% | \$ 8,880.60 | \$ 167,504.44 | \$ 158,623.83 | \$ 96,997.97 | \$ 150,337.63 | \$ 145,981.75 |

**Budget Analysis Worksheet (Fund 010) General Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|-------------------------------|----------------|--------------|---------------------------|----------------------|----------------------|------------------------|-----------------------------|-----------------------------|
| ELECTIONS | | | | | | | | |
| SALARY ELECTIONS ADM | 010-490-1020 | 3.5% | \$ 1,354.01 | \$ 40,039.93 | \$ 38,685.92 | \$ 23,806.72 | \$ 36,821.65 | \$ 32,488.42 |
| SALARY ELECTIONS PART TIME | 010-490-1030 | 0.0% | \$ - | \$ 2,520.00 | \$ 2,520.00 | \$ 339.00 | \$ 597.00 | \$ 897.00 |
| ELECTION WORKERS | 010-490-1040 | 0.0% | \$ - | \$ 17,850.00 | \$ 17,850.00 | \$ 9,701.00 | \$ 12,301.50 | \$ 5,826.17 |
| FICA/MED TAXES ELECTIONS | 010-490-2010 | 2.3% | \$ 103.58 | \$ 4,621.36 | \$ 4,517.78 | \$ 2,224.95 | \$ 3,390.99 | \$ 2,833.03 |
| INSURANCE-GROUP ELECTIONS | 010-490-2020 | 6.6% | \$ 836.72 | \$ 13,506.96 | \$ 12,670.24 | \$ 7,898.17 | \$ 12,971.62 | \$ 11,757.18 |
| RETIREMENT ELECTIONS | 010-490-2030 | 3.4% | \$ 97.28 | \$ 2,990.98 | \$ 2,893.71 | \$ 1,779.29 | \$ 2,649.18 | \$ 2,201.87 |
| COUNTY PAID DENTAL ELECTIONS | 010-490-2100 | 12.2% | \$ 35.58 | \$ 326.84 | \$ 291.26 | \$ 181.73 | \$ 307.24 | \$ 266.86 |
| OFFICE EXPENSE ELECTIONS | 010-490-3100 | 0.0% | \$ - | \$ 4,500.00 | \$ 4,500.00 | \$ 2,700.90 | \$ 3,487.38 | \$ 2,624.06 |
| TRAVEL & CONFERENCE ELECTIONS | 010-490-4270 | 20.0% | \$ 300.00 | \$ 1,800.00 | \$ 1,500.00 | \$ 1,057.84 | \$ 1,414.76 | \$ 1,944.65 |
| COMPUTER SUPPORT ELECTIONS | 010-490-4560 | 11.1% | \$ 2,000.00 | \$ 20,000.00 | \$ 18,000.00 | \$ 14,031.87 | \$ 20,562.96 | \$ 13,703.87 |
| ADVERTISING ELECTIONS | 010-490-4600 | 50.0% | \$ 85.00 | \$ 255.00 | \$ 170.00 | \$ 85.00 | \$ 255.00 | \$ - |
| COPIER EXPENSE ELECTIONS | 010-490-4620 | 0.0% | \$ - | \$ 1,200.00 | \$ 1,200.00 | \$ 623.95 | \$ 1,381.65 | \$ 1,194.16 |
| ELECTION DAY EXPENSE | 010-490-4630 | 0.0% | \$ - | \$ 500.00 | \$ 500.00 | \$ 169.87 | \$ 114.09 | \$ - |
| POLLING PLACES | 010-490-4670 | 0.0% | \$ - | \$ 300.00 | \$ 300.00 | \$ - | \$ - | \$ 300.00 |
| VOTER REG MAILING | 010-490-4680 | 1025.0% | \$ 4,100.00 | \$ 4,500.00 | \$ 400.00 | | \$ 3,706.61 | \$ 385.66 |
| ELECTION EQUIPMENT | 010-490-4700 | -43.8% | \$ (14,000.00) | \$ 18,000.00 | \$ 32,000.00 | \$ 31,665.85 | \$ 31,442.72 | \$ 42,059.20 |
| ELECTION EQUIPMENT WARRANTY | 010-490-4710 | 0.0% | \$ - | \$ 4,020.00 | \$ 4,020.00 | \$ 4,020.00 | \$ 4,020.00 | \$ 4,020.00 |
| TOTAL ELECTIONS | | -3.6% | \$ (5,087.85) | \$ 136,931.07 | \$ 142,018.91 | \$ 100,286.14 | \$ 135,424.35 | \$ 122,502.13 |

**Budget Analysis Worksheet (Fund 010) General Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|-----------------------------|----------------|-------------|---------------------------|----------------------|----------------------|------------------------|-----------------------------|-----------------------------|
| COUNTY AUDITOR | | | | | | | | |
| SALARY COUNTY AUDITOR | 010-495-1020 | 5.0% | \$ 3,265.90 | \$ 68,583.86 | \$ 65,317.96 | \$ 40,195.68 | \$ 61,064.64 | \$ 58,156.80 |
| SALARY ASST AUDITORS | 010-495-1030 | 5.0% | \$ 3,827.42 | \$ 80,375.80 | \$ 76,548.38 | \$ 47,106.72 | \$ 70,878.09 | \$ 67,502.76 |
| SICK LEAVE PAY | 010-495-1100 | 100.0% | \$ 2,000.00 | \$ 2,000.00 | \$ - | \$ - | \$ - | \$ - |
| LONGEVITY | 010-495-1110 | 10.3% | \$ 300.00 | \$ 3,200.00 | \$ 2,900.00 | \$ 2,900.00 | \$ 2,400.00 | \$ 1,900.00 |
| FICA/MED TAXES AUD | 010-495-2010 | 8.1% | \$ 881.25 | \$ 11,793.21 | \$ 10,911.96 | \$ 6,736.62 | \$ 10,050.75 | \$ 9,581.01 |
| INSURANCE-GROUP AUD | 010-495-2020 | 6.1% | \$ 2,510.16 | \$ 43,520.88 | \$ 41,010.72 | \$ 25,569.51 | \$ 39,042.90 | \$ 35,393.50 |
| RETIREMENT AUD | 010-495-2030 | 7.9% | \$ 846.26 | \$ 11,515.73 | \$ 10,669.47 | \$ 6,749.77 | \$ 9,656.05 | \$ 8,628.78 |
| CO PAID DENTAL AUD | 010-495-2100 | 12.2% | \$ 106.74 | \$ 980.52 | \$ 873.78 | \$ 545.19 | \$ 848.94 | \$ 873.36 |
| OFFICE EXPENSE AUD | 010-495-3100 | 0.0% | \$ - | \$ 3,600.00 | \$ 3,600.00 | \$ 1,420.56 | \$ 2,836.57 | \$ 3,381.23 |
| TRAVEL & CONFERENCE AUD | 010-495-4270 | 0.0% | \$ - | \$ 4,000.00 | \$ 4,000.00 | \$ 2,355.62 | \$ 3,686.56 | \$ 3,389.79 |
| SOFTWARE SUPPORT AUD | 010-495-4560 | 0.0% | \$ - | \$ 16,000.00 | \$ 16,000.00 | \$ 14,977.00 | \$ 24,488.00 | \$ 9,782.50 |
| COPIER LEASE AUD | 010-495-4620 | 0.0% | \$ - | \$ 2,000.00 | \$ 2,000.00 | \$ 1,165.50 | \$ 1,800.96 | \$ 1,614.62 |
| TOTAL COUNTY AUDITOR | | 5.9% | \$ 13,737.73 | \$ 247,570.00 | \$ 233,832.27 | \$ 149,722.17 | \$ 226,753.46 | \$ 200,204.35 |

**Budget Analysis Worksheet (Fund 010) General Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|-------------------------------|----------------|-------------|---------------------------|----------------------|----------------------|------------------------|-----------------------------|-----------------------------|
| COUNTY TREASURER | | | | | | | | |
| SALARY COUNTY TREASURER | 010-497-1010 | 3.5% | \$ 1,877.49 | \$ 55,520.02 | \$ 53,642.53 | \$ 33,010.72 | \$ 49,945.22 | \$ 47,566.77 |
| SALARY ASST CO TREA | 010-497-1030 | 3.5% | \$ 1,322.92 | \$ 39,120.44 | \$ 37,797.53 | \$ 23,260.00 | \$ 35,997.52 | \$ 31,864.53 |
| SALARY PART TIME TR | 010-497-1040 | 0.0% | \$ - | \$ 2,000.00 | \$ 2,000.00 | \$ - | \$ - | \$ 150.00 |
| SICK LEAVE PAY TR | 010-497-1100 | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,000.00 |
| LONGEVITY TR | 010-497-1110 | 25.0% | \$ 100.00 | \$ 500.00 | \$ 400.00 | \$ 400.00 | \$ 300.00 | \$ - |
| FICA/MED TAXES TR | 010-497-2010 | 3.5% | \$ 252.48 | \$ 7,431.25 | \$ 7,178.76 | \$ 4,294.18 | \$ 6,521.96 | \$ 6,102.70 |
| INSURANCE-GROUP TR | 010-497-2020 | 6.6% | \$ 1,673.44 | \$ 27,013.92 | \$ 25,340.48 | \$ 15,796.34 | \$ 24,028.60 | \$ 21,014.36 |
| RETIREMENT TR | 010-497-2030 | 3.5% | \$ 237.36 | \$ 7,106.99 | \$ 6,869.64 | \$ 4,235.73 | \$ 6,202.67 | \$ 5,458.30 |
| CO PAID DENTAL TR | 010-497-2100 | 12.2% | \$ 71.16 | \$ 653.68 | \$ 582.52 | \$ 363.46 | \$ 565.96 | \$ 533.72 |
| OFFICE EXPENSE TR | 010-497-3100 | 0.0% | \$ - | \$ 4,000.00 | \$ 4,000.00 | \$ 1,295.73 | \$ 3,863.84 | \$ 3,264.58 |
| TRAVEL AND CONFERNCE TR | 010-497-4270 | 0.0% | \$ - | \$ 4,500.00 | \$ 4,500.00 | \$ 985.00 | \$ 4,402.67 | \$ 5,128.84 |
| SOFTWARE SUPPORT TR | 010-497-4560 | 0.0% | \$ - | \$ 16,000.00 | \$ 16,000.00 | \$ 14,977.00 | \$ 24,488.00 | \$ 9,782.50 |
| COPIER LEASE TR | 010-497-4620 | 10.0% | \$ 100.00 | \$ 1,100.00 | \$ 1,000.00 | \$ 608.64 | \$ 824.34 | \$ 742.06 |
| TOTAL COUNTY TREASURER | | 3.5% | \$ 5,634.84 | \$ 164,946.30 | \$ 159,311.46 | \$ 99,226.80 | \$ 157,140.78 | \$ 132,608.36 |

**Budget Analysis Worksheet (Fund 010) General Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|----------------------------|----------------|--------------|---------------------------|----------------------|----------------------|------------------------|-----------------------------|-----------------------------|
| TAX COLLECTOR | | | | | | | | |
| SALARY TAX COLLECTOR | 010-499-1010 | 3.5% | \$ 1,877.49 | \$ 55,520.02 | \$ 53,642.53 | \$ 33,010.73 | \$ 49,945.22 | \$ 47,566.74 |
| SALARIES DEPUTIES TC | 010-499-1030 | -2.9% | \$ (4,440.37) | \$ 148,082.88 | \$ 152,523.25 | \$ 95,738.69 | \$ 152,972.56 | \$ 114,737.74 |
| SALARY PART TIME TC | 010-499-1040 | -33.3% | \$ (5,000.00) | \$ 10,000.00 | \$ 15,000.00 | \$ 963.75 | \$ - | \$ - |
| SICK LEAVE PAY TC | 010-499-1100 | | \$ 2,000.00 | \$ 2,000.00 | \$ - | | \$ - | \$ 1,000.00 |
| LONGEVITY TC | 010-499-1110 | -55.2% | \$ (1,600.00) | \$ 1,300.00 | \$ 2,900.00 | \$ 2,900.00 | \$ 2,300.00 | \$ 3,500.00 |
| FICA/MED TAXES TC | 010-499-2010 | -3.2% | \$ (547.96) | \$ 16,593.07 | \$ 17,141.03 | \$ 10,087.39 | \$ 15,526.89 | \$ 12,428.35 |
| INSURANCE-GROUP TC | 010-499-2020 | -8.6% | \$ (7,649.92) | \$ 81,041.76 | \$ 88,691.68 | \$ 41,026.26 | \$ 65,097.40 | \$ 50,687.28 |
| RETIREMENT TC | 010-499-2030 | -3.3% | \$ (557.47) | \$ 16,202.65 | \$ 16,760.12 | \$ 9,840.81 | \$ 14,794.70 | \$ 11,284.05 |
| CO PAID DENTAL TC | 010-499-2100 | -3.8% | \$ (77.78) | \$ 1,961.04 | \$ 2,038.82 | \$ 944.34 | \$ 1,532.50 | \$ 1,261.52 |
| OFFICE EXPENSE TC | 010-499-3100 | -16.0% | \$ (4,000.00) | \$ 21,000.00 | \$ 25,000.00 | \$ 11,059.07 | \$ 21,579.58 | \$ 15,608.73 |
| TRAVEL & CONFERENCE TC | 010-499-4270 | 0.0% | \$ - | \$ 7,000.00 | \$ 7,000.00 | \$ 1,395.35 | \$ 5,799.59 | \$ 1,765.39 |
| SOFTWARE/HARDWARE TC | 010-499-4560 | 0.0% | \$ - | \$ 21,000.00 | \$ 21,000.00 | \$ 14,509.68 | \$ 15,778.44 | \$ 14,998.00 |
| TOTAL TAX COLLECTOR | | -5.0% | \$ (19,996.01) | \$ 381,701.42 | \$ 401,697.43 | \$ 221,476.07 | \$ 345,326.88 | \$ 274,837.80 |

**Budget Analysis Worksheet (Fund 010) General Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|-------------------------------------|----------------|--------------|---------------------------|----------------------|----------------------|------------------------|-----------------------------|-----------------------------|
| COURTHOUSE MAINTENANCE | | | | | | | | |
| SALARIES MAINTENANCE | 010-503-1030 | 3.5% | \$ 2,645.83 | \$ 78,240.88 | \$ 75,595.05 | \$ 48,064.98 | \$ 71,995.04 | \$ 68,566.68 |
| SICK LEAVE PAY MA | 010-503-1100 | -50.0% | \$ (1,000.00) | \$ 1,000.00 | \$ 2,000.00 | \$ - | \$ - | \$ - |
| LONGEVITY | 010-503-1110 | -45.0% | \$ (900.00) | \$ 1,100.00 | \$ 2,000.00 | \$ 2,000.00 | \$ 1,800.00 | \$ 1,600.00 |
| FICA/MED TAXES MA | 010-503-2010 | 0.9% | \$ 57.06 | \$ 6,146.08 | \$ 6,089.02 | \$ 3,819.83 | \$ 5,607.84 | \$ 5,355.26 |
| INSURANCE-GROUP MA | 010-503-2020 | 6.6% | \$ 1,673.44 | \$ 27,013.92 | \$ 25,340.48 | \$ 14,735.88 | \$ 24,028.60 | \$ 22,929.00 |
| RETIREMENT MA | 010-503-2030 | 0.8% | \$ 47.75 | \$ 6,001.46 | \$ 5,953.71 | \$ 3,742.14 | \$ 5,295.54 | \$ 4,751.66 |
| CO PAID DENTAL MA | 010-503-2100 | 12.2% | \$ 71.16 | \$ 653.68 | \$ 582.52 | \$ 339.12 | \$ 565.96 | \$ 582.24 |
| SUPPLIES AND EQUIPMENT MA | 010-503-3100 | -28.6% | \$ (4,000.00) | \$ 10,000.00 | \$ 14,000.00 | \$ 6,225.87 | \$ 8,913.77 | \$ 8,933.30 |
| PICKUP EXPENSE MA | 010-503-3540 | 0.0% | \$ - | \$ 2,500.00 | \$ 2,500.00 | \$ 839.16 | \$ 1,218.83 | \$ 1,597.67 |
| TOTAL COURTHOUSE MAINTENANCE | | -1.0% | \$ (1,404.76) | \$ 132,656.02 | \$ 134,060.78 | \$ 79,766.98 | \$ 119,425.58 | \$ 114,315.81 |

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|------------------------------|----------------|--------------|---------------------------|---------------------|---------------------|------------------------|-----------------------------|-----------------------------|
| FIRE PROTECTION | | | | | | | | |
| BALLINGER FIRE DEPARTMENT | 010-543-4120 | 23.1% | \$ 3,000.00 | \$ 16,000.00 | \$ 13,000.00 | \$ - | \$ - | \$ - |
| MILES FIRE DEPARTMENT | 010-543-4130 | 24.6% | \$ 1,600.00 | \$ 8,100.00 | \$ 6,500.00 | \$ 6,500.00 | \$ 5,000.00 | \$ 5,000.00 |
| ROWENA FIRE DEPARTMENT | 010-543-4140 | 24.0% | \$ 1,200.00 | \$ 6,200.00 | \$ 5,000.00 | \$ 5,000.00 | \$ 3,750.00 | \$ 3,750.00 |
| WINGATE FIRE DEPARTMENT | 010-543-4150 | 24.0% | \$ 1,200.00 | \$ 6,200.00 | \$ 5,000.00 | \$ 5,000.00 | \$ 3,000.00 | \$ 3,000.00 |
| WINTERS FIRE DEPARTMENT | 010-543-4160 | 23.1% | \$ 3,000.00 | \$ 16,000.00 | \$ 13,000.00 | \$ 13,000.00 | \$ 11,500.00 | \$ 11,500.00 |
| TOTAL FIRE PROTECTION | | 23.5% | \$ 10,000.00 | \$ 52,500.00 | \$ 42,500.00 | \$ 29,500.00 | \$ 23,250.00 | \$ 23,250.00 |

**Budget Analysis Worksheet (Fund 010) General Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|----------------------------|----------------|-------------|---------------------------|---------------------|---------------------|------------------------|-----------------------------|-----------------------------|
| CONSTABLES | | | | | | | | |
| SALARIES CONSTABLES | 010-550-1010 | 3.5% | \$ 778.04 | \$ 23,007.86 | \$ 22,229.82 | \$ 12,967.36 | \$ 21,171.36 | \$ 20,162.88 |
| LONGEVITY | 010-550-1110 | -8.6% | \$ (300.00) | \$ 3,200.00 | \$ 3,500.00 | \$ 3,500.00 | \$ 2,900.00 | \$ 2,000.00 |
| FICA/MED TAXES CON | 010-550-2010 | 1.9% | \$ 36.57 | \$ 2,004.90 | \$ 1,968.33 | \$ 1,256.19 | \$ 1,833.20 | \$ 1,689.72 |
| INSURANCE - GROUP CONS | 010-550-2020 | 6.6% | \$ 1,673.44 | \$ 27,013.92 | \$ 25,340.48 | \$ 14,735.88 | \$ 24,028.60 | \$ 22,929.00 |
| RETIREMENT CON | 010-550-2030 | 1.7% | \$ 33.14 | \$ 1,957.73 | \$ 1,924.59 | \$ 1,231.06 | \$ 1,713.60 | \$ 1,509.54 |
| CO PAID DENTAL CON | 010-550-2100 | 12.2% | \$ 71.16 | \$ 653.68 | \$ 582.52 | \$ 339.12 | \$ 565.96 | \$ 582.24 |
| OFFICE EXPENSE CON #1 | 010-550-3100 | 0.0% | \$ - | \$ 200.00 | \$ 200.00 | \$ 22.00 | \$ 130.00 | \$ 142.21 |
| OFFICE EXPENSE CON #2 | 010-550-3110 | 0.0% | \$ - | \$ 60.00 | \$ 60.00 | \$ - | \$ - | \$ - |
| TRAVEL & CONFERENCE CON #1 | 010-550-4250 | 0.0% | \$ - | \$ 1,000.00 | \$ 1,000.00 | \$ 16.75 | \$ 252.75 | \$ 500.65 |
| TRAVEL & CONFERENCE CON #2 | 010-550-4260 | 0.0% | \$ - | \$ 300.00 | \$ 300.00 | \$ 70.00 | \$ 300.48 | \$ 233.11 |
| UNIFORMS CON #1 | 010-550-4900 | 0.0% | \$ - | \$ 350.00 | \$ 350.00 | \$ - | \$ - | \$ - |
| UNIFORMS CON #2 | 010-550-4910 | 100.0% | \$ 100.00 | \$ 100.00 | \$ - | | \$ - | \$ - |
| TOTAL CONSTABLES | | 4.2% | \$ 2,392.35 | \$ 59,848.09 | \$ 57,455.74 | \$ 34,138.36 | \$ 52,895.95 | \$ 49,749.35 |

**Budget Analysis Worksheet (Fund 010) General Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|-----------------------------------|----------------|--------------|---------------------------|----------------------|----------------------|------------------------|-----------------------------|-----------------------------|
| SHERIFF'S OFFICE | | | | | | | | |
| SALARY SHERIFF | 010-560-1010 | 3.5% | \$ 2,212.27 | \$ 65,420.05 | \$ 63,207.78 | \$ 38,897.12 | \$ 59,055.09 | \$ 56,242.68 |
| SALARY - DEPUTIES | 010-560-1030 | 3.5% | \$ 9,243.13 | \$ 273,332.41 | \$ 264,089.29 | \$ 162,198.33 | \$ 232,399.98 | \$ 210,230.45 |
| SALARY PART TIME SO | 010-560-1040 | -70.0% | \$ (3,500.00) | \$ 1,500.00 | \$ 5,000.00 | \$ 840.00 | \$ 90.00 | \$ 195.00 |
| SALARY OVER TIME SO | 010-560-1050 | 19.9% | \$ 2,987.50 | \$ 18,000.00 | \$ 15,012.50 | \$ 15,017.98 | \$ 19,593.13 | \$ 22,287.56 |
| HOLIDAY PAY DEPUTIES | 010-560-1060 | 3.5% | \$ 315.63 | \$ 9,333.63 | \$ 9,018.00 | \$ 6,011.58 | \$ 7,174.48 | \$ 6,644.16 |
| SICK LEAVE PAY SO | 010-560-1100 | 100.0% | \$ 1,000.00 | \$ 2,000.00 | \$ 1,000.00 | \$ - | \$ - | \$ - |
| LONGEVITY | 010-560-1110 | 32.7% | \$ 1,600.00 | \$ 6,500.00 | \$ 4,900.00 | \$ 4,900.00 | \$ 4,700.00 | \$ 3,200.00 |
| FICA/MED TAXES SO | 010-560-2010 | 6.6% | \$ 1,786.93 | \$ 28,770.59 | \$ 26,983.66 | \$ 16,549.14 | \$ 23,357.55 | \$ 21,343.75 |
| INSURANCE GROUP SO | 010-560-2020 | 2.8% | \$ 2,857.04 | \$ 106,548.72 | \$ 103,691.68 | \$ 64,537.19 | \$ 90,856.52 | \$ 85,678.30 |
| RETIREMENT SO | 010-560-2030 | 7.6% | \$ 1,971.56 | \$ 27,981.58 | \$ 26,010.02 | \$ 16,940.17 | \$ 23,251.29 | \$ 20,222.71 |
| CO PAID DENTAL SO | 010-560-2100 | 12.2% | \$ 249.06 | \$ 2,287.88 | \$ 2,038.82 | \$ 1,272.11 | \$ 1,791.96 | \$ 1,795.24 |
| OFFICE EXPENSE SO | 010-560-3100 | 0.0% | \$ - | \$ 10,000.00 | \$ 10,000.00 | \$ 5,644.10 | \$ 10,767.04 | \$ 6,891.39 |
| GAS AND OIL SO | 010-560-3300 | -3.2% | \$ (1,000.00) | \$ 30,000.00 | \$ 31,000.00 | \$ 16,370.82 | \$ 27,544.26 | \$ 30,027.26 |
| TIRES AND TUBES SO | 010-560-3500 | 4.5% | \$ 200.00 | \$ 4,600.00 | \$ 4,400.00 | \$ 2,799.32 | \$ 3,809.03 | \$ 948.90 |
| PARTS AND REPAIRS SO | 010-560-3600 | -25.0% | \$ (2,000.00) | \$ 6,000.00 | \$ 8,000.00 | \$ 5,288.95 | \$ 867.16 | \$ 3,433.68 |
| CELL PHONES | 010-560-4200 | 0.0% | \$ - | \$ 6,400.00 | \$ 6,400.00 | \$ 3,608.15 | \$ 5,957.34 | \$ 7,356.06 |
| TRAVEL AND CONERENCE SO | 010-560-4270 | -25.0% | \$ (1,000.00) | \$ 3,000.00 | \$ 4,000.00 | \$ 3,335.68 | \$ 5,143.10 | \$ 6,220.45 |
| COP SYNC SOFTWARE & LEADS ON LINE | 010-560-4530 | 9.1% | \$ 2,000.00 | \$ 24,000.00 | \$ 22,000.00 | \$ 21,872.25 | \$ 19,379.32 | \$ 18,662.67 |
| VEHICLE SO | 010-560-4540 | -37.1% | \$ (45,816.11) | \$ 77,542.00 | \$ 123,358.11 | \$ 24,081.52 | \$ 80,612.32 | \$ 97,638.59 |
| UNIFORMS SO | 010-560-4910 | 5.0% | \$ 100.00 | \$ 2,100.00 | \$ 2,000.00 | \$ - | \$ 1,537.58 | \$ 1,093.28 |
| MISCELLANEOUS SO | 010-560-4920 | 0.0% | \$ - | \$ 500.00 | \$ 500.00 | \$ 469.69 | \$ 282.84 | \$ 140.66 |
| TOTAL SHERIFF'S OFFICE | | -3.7% | \$ (26,793.01) | \$ 705,816.86 | \$ 732,609.86 | \$ 410,634.10 | \$ 618,169.99 | \$ 600,252.79 |

**Budget Analysis Worksheet (Fund 010) General Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|---------------------------|----------------|-------------|---------------------------|------------------------|------------------------|------------------------|-----------------------------|-----------------------------|
| JAIL EXPENSE | | | | | | | | |
| SALARY JAIL ADMINISTRATOR | 010-561-1020 | 3.5% | \$ 1,693.13 | \$ 50,068.15 | \$ 48,375.02 | \$ 29,769.28 | \$ 46,071.47 | \$ 45,055.64 |
| SALARIES DEPUTIES JA | 010-561-1030 | 3.5% | \$ 24,720.70 | \$ 731,026.30 | \$ 706,305.60 | \$ 428,337.81 | \$ 616,455.00 | \$ 512,228.78 |
| SALARY JAIL NURSE | 010-561-1040 | 3.5% | \$ 1,938.33 | \$ 57,319.11 | \$ 55,380.78 | \$ 26,449.79 | \$ 52,743.60 | \$ 50,232.00 |
| SALARY OVER TIME JA | 010-561-1050 | -21.9% | \$ (7,275.79) | \$ 25,875.00 | \$ 33,150.79 | \$ 12,426.59 | \$ 38,084.57 | \$ 64,004.81 |
| HOLIDAY PAY JAILERS | 010-561-1060 | 3.5% | \$ 1,102.50 | \$ 32,602.50 | \$ 31,500.00 | \$ 18,524.80 | \$ 26,114.00 | \$ 34,092.36 |
| PART TIME ADM JA | 010-561-1070 | -10.7% | \$ (1,612.00) | \$ 13,520.00 | \$ 15,132.00 | \$ 9,776.00 | \$ 5,408.00 | \$ 5,542.12 |
| PART TIME JAILERS | 010-561-1080 | 0.0% | \$ - | \$ 24,897.60 | \$ 24,897.60 | \$ 13,765.50 | \$ 14,649.00 | \$ 11,461.75 |
| KITCHEN SUPERVISOR JA | 010-561-1090 | 3.5% | \$ 1,528.46 | \$ 45,198.81 | \$ 43,670.35 | \$ 26,874.08 | \$ 41,590.89 | \$ 39,310.64 |
| SICK LEAVE PAY JA | 010-561-1100 | 100.0% | \$ 1,000.00 | \$ 2,000.00 | \$ 1,000.00 | \$ - | \$ - | \$ - |
| LONGEVITY | 010-561-1110 | 10.1% | \$ 500.00 | \$ 5,450.00 | \$ 4,950.00 | \$ 4,550.00 | \$ 3,500.00 | \$ 3,000.00 |
| FICA/MED TAXES JA | 010-561-2010 | 2.4% | \$ 1,805.04 | \$ 75,578.75 | \$ 73,773.70 | \$ 42,887.94 | \$ 62,876.52 | \$ 56,440.28 |
| INSURANCE-GROUP JA | 010-561-2020 | 6.3% | \$ 15,897.68 | \$ 268,632.24 | \$ 252,734.56 | \$ 150,688.03 | \$ 213,778.01 | \$ 178,898.30 |
| RETIREMENT JA | 010-561-2030 | 2.3% | \$ 1,666.13 | \$ 73,800.42 | \$ 72,134.29 | \$ 42,638.87 | \$ 60,674.55 | \$ 51,112.58 |
| CO PAID DENTAL JA | 010-561-2100 | 12.2% | \$ 676.02 | \$ 6,209.96 | \$ 5,533.94 | \$ 3,308.47 | \$ 4,751.12 | \$ 4,148.46 |
| OFFICE EXPENSE JA | 010-561-3100 | -31.5% | \$ (3,225.00) | \$ 7,000.00 | \$ 10,225.00 | \$ 5,489.89 | \$ 11,257.55 | \$ 13,557.36 |
| CONTRACT COMMITMENTS | 010-561-3200 | | | \$ 15,000.00 | | | | |
| OIL GAS & TIRES JA | 010-561-3300 | 33.3% | \$ 1,000.00 | \$ 4,000.00 | \$ 3,000.00 | \$ 1,549.73 | \$ 5,271.46 | \$ 3,162.80 |
| INMATE FOOD JA | 010-561-3400 | -3.9% | \$ (2,700.00) | \$ 67,000.00 | \$ 69,700.00 | \$ 36,243.57 | \$ 55,018.94 | \$ 62,238.09 |
| PSYCHIATRIC MONITORING JA | 010-561-3900 | -9.1% | \$ (1,000.00) | \$ 10,000.00 | \$ 11,000.00 | \$ 6,750.00 | \$ 5,277.50 | \$ 12,529.93 |
| MEDICAL JA | 010-561-3910 | 0.0% | \$ - | \$ 45,000.00 | \$ 45,000.00 | \$ 30,309.83 | \$ 36,854.01 | \$ 75,826.63 |
| PRESCRIPTIONS JA | 010-561-3920 | 90.5% | \$ 2,850.00 | \$ 6,000.00 | \$ 3,150.00 | \$ 1,599.13 | \$ 939.31 | \$ 8,260.46 |
| INDIGENT SUPPLIES | 010-561-3930 | | | \$ 1,300.00 | | | | |
| CLEANING SUPPLIES | 010-561-3940 | | | \$ 16,500.00 | | | | |
| SUPPLIES JA | 010-561-4000 | -70.2% | \$ (40,000.00) | \$ 17,000.00 | \$ 57,000.00 | \$ 39,987.19 | \$ 79,247.76 | \$ 51,695.86 |
| MAINTENANCE SUPPLIES | 010-561-4010 | | \$ 10,000.00 | \$ 10,000.00 | | | | |
| TRAINING JA | 010-561-4050 | 0.0% | \$ - | \$ 17,000.00 | \$ 17,000.00 | \$ 6,484.93 | \$ 20,319.24 | \$ 11,018.45 |
| MEDICAL EXPENSE JAILERS | 010-561-4080 | -25.0% | \$ (1,000.00) | \$ 3,000.00 | \$ 4,000.00 | \$ 1,520.00 | \$ 3,895.00 | \$ 3,350.00 |
| TELEPHONE JA | 010-561-4200 | 0.0% | \$ - | \$ 2,200.00 | \$ 2,200.00 | \$ 959.55 | \$ 1,997.01 | \$ 1,348.97 |
| ELECTRICITY JA | 010-561-4400 | -14.3% | \$ (4,500.00) | \$ 27,000.00 | \$ 31,500.00 | \$ 17,903.84 | \$ 23,935.32 | \$ 22,280.10 |
| NATURAL GAS JA | 010-561-4410 | 0.0% | \$ - | \$ 10,100.00 | \$ 10,100.00 | \$ 6,497.01 | \$ 7,579.13 | \$ 3,101.74 |
| WATER GARBAGE & SEWER JA | 010-561-4420 | 0.0% | \$ - | \$ 21,000.00 | \$ 21,000.00 | \$ 12,624.52 | \$ 18,130.52 | \$ 15,441.59 |
| INMATE HOUSING OUTSIDE RC | 010-561-4650 | 0.0% | \$ - | \$ 1,125.00 | \$ 1,125.00 | \$ 1,125.00 | \$ - | |
| UNIFORMS JA | 010-561-4910 | -4.8% | \$ (300.00) | \$ 6,000.00 | \$ 6,300.00 | \$ 4,831.52 | \$ 5,651.05 | \$ 5,016.70 |
| MISCELLANEOUS | 010-561-4920 | | \$ - | \$ - | \$ - | | \$ 937.88 | \$ 1,453.88 |
| TOTAL JAIL EXPENSE | | 2.3% | \$ 37,565.21 | \$ 1,698,403.84 | \$ 1,660,838.63 | \$ 983,872.87 | \$ 1,463,008.41 | \$ 1,345,810.28 |

**Budget Analysis Worksheet (Fund 010) General Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|----------------------------------|----------------|-------------|---------------------------|----------------------|----------------------|------------------------|-----------------------------|-----------------------------|
| DISPATCHING SERV | | | | | | | | |
| SALARY SUPERVISOR DISPATCH | 010-562-1020 | 3.5% | \$ 1,525.06 | \$ 45,098.22 | \$ 43,573.16 | \$ 26,814.24 | \$ 41,498.33 | \$ 38,688.78 |
| SALARIES DISPATCHERS | 010-562-1030 | 3.5% | \$ 8,591.24 | \$ 254,055.35 | \$ 245,464.10 | \$ 149,703.65 | \$ 232,212.38 | \$ 213,622.03 |
| OVERTIME DSP | 010-562-1040 | 7.5% | \$ 500.00 | \$ 7,200.00 | \$ 6,700.00 | \$ 5,927.41 | \$ 3,347.33 | \$ 4,437.49 |
| HOLIDAY PAY DSP | 010-562-1060 | 6.7% | \$ 1,000.00 | \$ 16,000.00 | \$ 15,000.00 | \$ 10,299.24 | \$ 14,705.28 | \$ 15,075.30 |
| SICK LEAVE PAY DSP | 010-562-1100 | 300.0% | \$ 3,000.00 | \$ 4,000.00 | \$ 1,000.00 | \$ - | \$ - | \$ - |
| LONGEVITY DSP | 010-562-1110 | 14.0% | \$ 800.00 | \$ 6,500.00 | \$ 5,700.00 | \$ 5,700.00 | \$ 4,200.00 | \$ 3,300.00 |
| FICA/MED TAXES DSP | 010-562-2010 | 4.9% | \$ 1,179.35 | \$ 25,463.30 | \$ 24,283.95 | \$ 14,819.59 | \$ 22,039.99 | \$ 20,566.14 |
| INSURANCE GROUP DSP | 010-562-2020 | 6.4% | \$ 5,857.04 | \$ 97,548.72 | \$ 91,691.68 | \$ 57,162.19 | \$ 87,100.10 | \$ 80,836.86 |
| RETIREMENT | 010-562-2030 | 4.7% | \$ 1,119.85 | \$ 24,864.16 | \$ 23,744.31 | \$ 14,884.59 | \$ 21,306.22 | \$ 18,689.99 |
| CO PD DENTAL DSP | 010-562-2100 | 12.2% | \$ 249.06 | \$ 2,287.88 | \$ 2,038.82 | \$ 1,272.11 | \$ 1,980.86 | \$ 1,989.32 |
| OFFICE EXPENSE DSP | 010-562-3100 | 3.3% | \$ 200.00 | \$ 6,200.00 | \$ 6,000.00 | \$ 4,542.22 | \$ 3,063.60 | \$ 4,006.13 |
| TRAINING DSP | 010-562-4050 | 0.0% | \$ - | \$ 3,500.00 | \$ 3,500.00 | \$ 82.00 | \$ 166.48 | \$ 573.97 |
| CELL PHONE DSP | 010-562-4200 | 0.0% | \$ - | \$ 1,000.00 | \$ 1,000.00 | \$ 710.83 | \$ 943.92 | \$ 610.31 |
| ANNUAL MAIN-TLETS | 010-562-4300 | 100.0% | \$ 1,800.00 | \$ 1,800.00 | \$ - | | | |
| UNIFORMS DSP | 010-562-4910 | 0.0% | \$ - | \$ 700.00 | \$ 700.00 | \$ 700.00 | \$ 700.00 | \$ 700.00 |
| TOTAL DISPATCHING SERVICE | | 5.5% | \$ 25,821.61 | \$ 496,217.63 | \$ 470,396.02 | \$ 292,618.07 | \$ 433,264.49 | \$ 403,096.32 |

Budget Analysis Worksheet (Fund 010) General Fund
for Runnels County
Budget Year 2025-2026

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|---------------------------------|----------------|-------------|---------------------------|---------------------|---------------------|------------------------|-----------------------------|-----------------------------|
| JUVENILE PROBATION | | | | | | | | |
| OFFICE EXPENSE JUV | 010-571-3100 | 0.0% | \$ - | \$ 500.00 | \$ 500.00 | \$ - | \$ 124.88 | \$ 199.98 |
| GAS AND OIL JUV | 010-571-3300 | 0.0% | \$ - | \$ 3,200.00 | \$ 3,200.00 | \$ 1,134.83 | \$ 2,508.98 | \$ 2,147.41 |
| DISTRICT JUVENILE PROBATION | 010-571-4110 | 0.0% | \$ - | \$ 13,160.00 | \$ 13,160.00 | \$ 13,160.00 | \$ 13,160.00 | \$ 13,160.00 |
| MISCELLANEOUS PRO | 010-571-4920 | 0.0% | \$ - | \$ 1,500.00 | \$ 1,500.00 | \$ 646.19 | \$ 896.30 | \$ 99.63 |
| TOTAL JUVENILE PROBATION | | 0.0% | \$ - | \$ 18,360.00 | \$ 18,360.00 | \$ 14,941.02 | \$ 16,690.16 | \$ 15,607.02 |

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|-------------------------------|----------------|--------------|---------------------------|---------------------|---------------------|------------------------|-----------------------------|-----------------------------|
| WELFARE SERVICES | | | | | | | | |
| BURIAL | 010-640-4170 | 0.0% | \$ - | \$ 3,000.00 | \$ 3,000.00 | \$ 1,170.00 | \$ - | \$ - |
| AUTOPSY AND INQUEST | 010-640-4180 | -9.1% | \$ (2,000.00) | \$ 20,000.00 | \$ 22,000.00 | \$ 4,200.00 | \$ 20,870.18 | \$ 8,492.50 |
| TOTAL WELFARE SERVICES | | -8.0% | \$ (2,000.00) | \$ 23,000.00 | \$ 25,000.00 | \$ 5,370.00 | \$ 20,870.18 | \$ 8,492.50 |

**Budget Analysis Worksheet (Fund 010) General Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|-----------------------------------|----------------|-------------|---------------------------|---------------------|---------------------|------------------------|-----------------------------|-----------------------------|
| INDIGENT HEALTH SERVICES | | | | | | | | |
| INDIGENT HEALTH ADMINISTR | 010-641-4050 | 0.0% | \$ - | \$ 500.00 | \$ 500.00 | | \$ - | \$ - |
| INDIGENT HEALTH ELIGIBLE | 010-641-4190 | 9.5% | \$ 4,402.86 | \$ 50,538.16 | \$ 46,135.30 | | \$ - | \$ 371.25 |
| TOTAL INDIGENT HEALTH SERV | | 9.4% | \$ 4,402.86 | \$ 51,038.16 | \$ 46,635.30 | \$ - | \$ - | \$ 371.25 |

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|----------------------|----------------|-------------|---------------------------|---------------------|---------------------|------------------------|-----------------------------|-----------------------------|
| CULTURE | | | | | | | | |
| BALLINGER LIBRARY | 010-650-5900 | 0.0% | \$ - | \$ 6,800.00 | \$ 6,800.00 | \$ 6,800.00 | \$ 6,500.00 | \$ 6,500.00 |
| MILES LIBRARY | 010-650-5910 | 0.0% | \$ - | \$ 2,500.00 | \$ 2,500.00 | \$ 2,500.00 | \$ 2,300.00 | \$ 2,300.00 |
| WINTERS LIBRARY | 010-650-5920 | 0.0% | \$ - | \$ 4,000.00 | \$ 4,000.00 | \$ 4,000.00 | \$ 3,700.00 | \$ 3,700.00 |
| TOTAL CULTURE | | 0.0% | \$ - | \$ 13,300.00 | \$ 13,300.00 | \$ 13,300.00 | \$ 12,500.00 | \$ 12,500.00 |

**Budget Analysis Worksheet (Fund 010) General Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|---------------------------|----------------|-------------|---------------------------|---------------------|---------------------|------------------------|-----------------------------|-----------------------------|
| COUNTY AGENT | | | | | | | | |
| SALARY COUNTY AGENT | 010-665-1020 | 3.5% | \$ 901.11 | \$ 26,646.97 | \$ 25,745.87 | \$ 15,843.68 | \$ 24,519.82 | \$ 23,352.16 |
| LONEVITY COAGT | 010-665-1110 | 16.7% | \$ 100.00 | \$ 700.00 | \$ 600.00 | \$ 600.00 | \$ 500.00 | \$ 400.00 |
| FICA/MED TAXES COAGT | 010-665-2010 | 3.8% | \$ 76.58 | \$ 2,092.04 | \$ 2,015.46 | \$ 1,301.95 | \$ 1,978.89 | \$ 1,883.00 |
| OFFICE EXPENSE COAGT | 010-665-3100 | 0.0% | \$ - | \$ 4,250.00 | \$ 4,250.00 | \$ 1,756.58 | \$ 3,844.30 | \$ 3,542.31 |
| PICKUP EXPENSE COAGT | 010-665-3540 | 0.0% | \$ - | \$ 900.00 | \$ 900.00 | \$ 234.40 | \$ 277.11 | \$ 178.90 |
| TRAVEL & CONFERENCE COAGT | 010-665-4270 | 0.0% | \$ - | \$ 15,000.00 | \$ 15,000.00 | \$ 10,008.79 | \$ 14,200.41 | \$ 13,388.90 |
| VEHICLE COAGT | 010-665-4540 | | \$ - | \$ - | \$ - | | \$ 43,718.07 | \$ - |
| TOTAL COUNTY AGENT | | 2.2% | \$ 1,077.68 | \$ 49,589.01 | \$ 48,511.33 | \$ 29,745.40 | \$ 89,038.60 | \$ 42,745.27 |

Budget Analysis Worksheet (Fund 010) General Fund
for Runnels County
Budget Year 2025-2026

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|---------------------------------|----------------|-------------|---------------------------|---------------------|---------------------|------------------------|-----------------------------|-----------------------------|
| HOME DEMONSTRATION | | | | | | | | |
| SALARY HOME DEMO AGENT | 010-673-1020 | 3.5% | \$ 645.48 | \$ 19,087.87 | \$ 18,442.39 | \$ 11,336.80 | \$ 17,564.30 | \$ 16,727.62 |
| SALARY SECRETARY COAGT | 010-673-1030 | 3.5% | \$ 1,322.91 | \$ 39,120.44 | \$ 37,797.53 | \$ 23,260.00 | \$ 35,997.52 | \$ 34,283.34 |
| SICK LEAVE PAY | 010-673-1100 | 100.0% | \$ 1,000.00 | \$ 1,000.00 | \$ - | \$ - | \$ - | \$ - |
| LONGEVITY HOME DEMO | 010-673-1110 | 15.4% | \$ 200.00 | \$ 1,500.00 | \$ 1,300.00 | \$ 1,300.00 | \$ 1,100.00 | \$ 900.00 |
| FICA/MED TAXES HOME DEMO | 010-673-2010 | -2.6% | \$ (124.82) | \$ 4,644.19 | \$ 4,769.00 | \$ 2,105.11 | \$ 3,327.63 | \$ 4,156.97 |
| INSURANCE-GROUP HOME DEMO | 010-673-2020 | 5.3% | \$ 836.72 | \$ 16,506.96 | \$ 15,670.24 | \$ 9,773.17 | \$ 15,014.30 | \$ 14,214.50 |
| RETIREMENT HOME DEMO | 010-673-2030 | 6.2% | \$ 177.14 | \$ 3,056.76 | \$ 2,879.61 | \$ 1,790.85 | \$ 2,628.51 | \$ 2,352.88 |
| CO PAID DENTAL HOME DEMO | 010-673-2100 | 12.2% | \$ 35.58 | \$ 326.84 | \$ 291.26 | \$ 181.73 | \$ 282.98 | \$ 291.12 |
| OFFICE EXPENSE HOME DEMO | 010-673-3100 | 0.0% | \$ - | \$ 750.00 | \$ 750.00 | \$ 315.00 | \$ 467.30 | \$ 218.65 |
| CELL PHONE HOME DEMO | 010-673-4200 | -4.0% | \$ (15.00) | \$ 360.00 | \$ 375.00 | \$ 180.00 | \$ 360.00 | \$ 330.00 |
| VEHICLE ALLOWANCE HOME DEMO | 010-673-4210 | -100.0% | \$ (4,800.00) | \$ - | \$ 4,800.00 | \$ 2,953.76 | \$ 4,799.85 | \$ 4,799.86 |
| TRAVEL & CONFERENCE HOME DEMO | 010-673-4270 | 116.7% | \$ 3,500.00 | \$ 6,500.00 | \$ 3,000.00 | \$ 225.93 | \$ 2,288.81 | \$ 2,069.10 |
| TOTAL HOME DEMONSTRATION | | 3.1% | \$ 2,778.03 | \$ 92,853.06 | \$ 90,075.03 | \$ 53,422.35 | \$ 83,831.20 | \$ 80,344.04 |

| | | | | | | | | |
|--|--|-------------|----------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| TOTAL EXPENDITURES GENERAL FUND | | 2.3% | \$ 144,652.76 | \$ 6,323,829.35 | \$ 6,179,176.62 | \$ 3,502,101.43 | \$ 5,408,300.31 | \$ 4,975,413.15 |
|--|--|-------------|----------------------|------------------------|------------------------|------------------------|------------------------|------------------------|

**Budget Analysis Worksheet Of Revenues (Fund 015) Law Library Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Revenues | 2023 ACTUAL Revenues |
|-----------------------------------|----------------|--------------|---------------------------|---------------------|---------------------|------------------------|-------------------------|-------------------------|
| LAW LIBRARY FEES | 015-347-0000 | 0.00% | \$ - | \$ 5,000.00 | \$ 5,000.00 | \$ 2,954.00 | \$ 5,911.50 | \$ 6,608.00 |
| TOTAL REVENUES-LAW LIBRARY | | 0.00% | \$ - | \$ 5,000.00 | \$ 5,000.00 | \$ 2,954.00 | \$ 5,911.50 | \$ 6,608.00 |

**Budget Analysis Worksheet Of Expenses (Fund 015) Law Library Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|-----------------------------------|----------------|--------------|---------------------------|---------------------|---------------------|------------------------|-----------------------------|-----------------------------|
| MISCELLANEOUS EXPENSE LAW LIBRARY | 015-690-5900 | 0.00% | \$ - | \$ 10,000.00 | \$ 10,000.00 | \$ - | \$ - | \$ - |
| TOTAL EXPENSES-LAW LIBRARY | | 0.00% | \$ - | \$ 10,000.00 | \$ 10,000.00 | \$ - | \$ - | \$ - |

STATUTE: LOCAL GOV'T CODE: §323.023

SOURCE: FILING FEE IN CIVIL CASE, UP TO \$ 35, SET BY COMMISSIONERS COURT

CONTROLLED BY : COMMISSIONERS COURT

PURPOSES: Establishing a law library, purchasing or leasing library materials, maintaining the library, acquiring library furniture, shelving, equipment, or computers, software, or subscriptions to electronic reserch networks for judicial research, or establishing or maintaining a self-help center to provide resources to pro se county residents.

LIMITATIONS: Expenditures for library equipment for use by judges in the county,including computers, software, and subcriptions to obtain access to electronic research networks, may not exceed \$ 175,000 each year and require consultation and authorization from the County's law libarian or, if none, the county auditor.

INTERPRETATIONS: GA-0078 (2003): A commissioner's court may use fee collected under this section to provide online legal research services for the general public, judges, and attorneys, and incidental benefit to private attorneys would not render the expenditure unconstitutional under Texas Constitution Art. 3, §52(a).

**Budget Analysis Worksheet Of Revenues (Fund 016) Excess Judicial Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Revenues | 2023 ACTUAL Revenues |
|------------------------|----------------|----------------|---------------------------|---------------------|---------------------|------------------------|-------------------------|-------------------------|
| JUDICIAL CONTRIBUTIONS | 016-362-1000 | -100.0% | \$ (250.00) | \$ - | \$ 250.00 | \$ - | \$ - | \$ 160.00 |
| TOTAL REVENUE | | -100.0% | \$ (250.00) | \$ - | \$ 250.00 | \$ - | \$ - | \$ 160.00 |

**Budget Analysis Worksheet Of Expenses (Fund 015) Excess Judicial Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|-------------------------------------|----------------|-------------|---------------------------|---------------------|---------------------|------------------------|-----------------------------|-----------------------------|
| MISCELLENOUS JUD | 016-465-4920 | 0.0% | \$ - | \$ 6,000.00 | \$ 6,000.00 | \$ - | \$ - | \$ - |
| TOTAL - EXCESS JUDICIAL FUND | | 0.0% | \$ - | \$ 6,000.00 | \$ 6,000.00 | \$ - | \$ - | \$ - |

STATUTE: GOVT CODE Section 26.008(a)

SOURCE: Excess Judicial Contributions-counties with a County Judge that receives the Judicial Supplement shall charge \$ 40 on Civil cases filed and \$ 15 court cost on conviction of any criminal offense. These monies are paid to the State Judiciary Fund. At the end of each State Fiscal year, the Comptroller shall determine any excess fees collected under Section 51.703 and paid to the counties as judicial supplement(Section 26.008) and remit to the counties that collect the fees proportionally based on the percentage of the total paid by each county.

CONTROLLED BY : COMMISSIONERS COURT

PURPOSES: The amounts remitted under Subsection(a) shall be paid to the county's general fund to be used only for court-related purposes for the support of the judiciary as provided by Section 21.006.

**Budget Analysis Worksheet Of Revenues (Fund 020) Jury Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Revenues | 2023 ACTUAL Revenues |
|---------------------------------|----------------|---------------|---------------------------|----------------------|----------------------|------------------------|-------------------------|-------------------------|
| CURRENTADVALOREM TAXES JURY | 020-310-1100 | 183.6% | \$ 188,984.40 | \$ 291,893.64 | \$ 102,909.24 | \$ 99,541.04 | \$ 98,096.84 | \$ 227,876.57 |
| DELINQUENT TAXES JURY | 020-310-1200 | 183.6% | \$ 3,856.82 | \$ 5,957.01 | \$ 2,100.19 | \$ 1,512.56 | \$ 2,050.13 | \$ 6,280.98 |
| TOTAL TAXES | | 183.6% | \$ 192,841.22 | \$ 297,850.65 | \$ 105,009.43 | \$ 101,053.60 | \$ 100,146.97 | \$ 234,157.55 |
| ATTORNEY FEES | 020-340-3000 | 20.0% | \$ 1,000.00 | \$ 6,000.00 | \$ 5,000.00 | \$ 3,587.00 | \$ 6,045.00 | \$ 6,469.00 |
| COURT REPORTER FEES | 020-340-6000 | 100.0% | \$ 1,000.00 | \$ 2,000.00 | \$ 1,000.00 | \$ 978.00 | \$ 1,315.00 | \$ 2,887.42 |
| LANGUAGE ACCESS FEES | 020-340-6500 | 0.0% | \$ - | \$ 750.00 | \$ 750.00 | \$ 511.20 | \$ 1,046.70 | \$ 1,052.40 |
| PROSECUTORS FEES | 020-340-7000 | 0.0% | \$ - | \$ 100.00 | \$ 100.00 | \$ 80.00 | \$ 100.00 | \$ 200.00 |
| JURY FEE 1-1-2020 | 020-340-8000 | 0.0% | \$ - | \$ 2,000.00 | \$ 2,000.00 | \$ 903.97 | \$ 2,368.34 | \$ 1,965.16 |
| JURY FEES | 020-340-9000 | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 156.00 |
| STENO FEES | 020-340-9100 | -12.0% | \$ (300.00) | \$ 2,200.00 | \$ 2,500.00 | \$ 1,119.00 | \$ 2,952.58 | \$ 1,872.50 |
| MISCELLANEOUS | 020-360-0000 | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 7,317.07 |
| INTEREST | 020-360-1000 | -70.0% | \$ (10,500.00) | \$ 4,500.00 | \$ 15,000.00 | \$ 2,929.10 | \$ 15,504.75 | \$ 15,020.93 |
| INDIGENT DEFENSE SERVICE | 020-360-4000 | -5.0% | \$ (947.00) | \$ 18,000.00 | \$ 18,947.00 | \$ 18,947.00 | \$ - | \$ 21,768.00 |
| STATE JUROR PAYMENTS | 020-360-6000 | -33.8% | \$ (2,700.00) | \$ 5,300.00 | \$ 8,000.00 | \$ 2,624.00 | \$ 7,316.00 | \$ 2,210.00 |
| DISTRICT COURT REIMBURSEMENTS | 020-360-8000 | | \$ - | \$ - | \$ - | \$ - | \$ 7.50 | \$ - |
| CONCHO CO REIMB-LGS DIST CT | 020-370-1000 | 0.0% | \$ - | \$ 2,205.00 | \$ 2,205.00 | \$ - | \$ 2,205.00 | \$ - |
| TOTAL MISCELLANEOUS REVENUE | | -22.4% | \$ (12,447.00) | \$ 43,055.00 | \$ 55,502.00 | \$ 31,679.27 | \$ 38,860.87 | \$ 60,918.48 |
| TOTAL JURY FUND REVENUES | | 112.4% | \$ 180,394.22 | \$ 340,905.65 | \$ 160,511.43 | \$ 132,732.87 | \$ 139,007.84 | \$ 295,076.03 |

**Budget Analysis Worksheet (Fund 020) Jury Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|---------------------------|----------------|---------------|---------------------------|---------------------|---------------------|------------------------|-----------------------------|-----------------------------|
| COUNTY COURT EXPENSE | 020-425-3340 | 0.0% | \$ - | \$ 2,000.00 | \$ 2,000.00 | \$ 19.36 | \$ 27.26 | \$ 785.36 |
| ATTORNEY FEES | 020-425-4000 | -46.7% | \$ (7,000.00) | \$ 8,000.00 | \$ 15,000.00 | \$ 800.00 | \$ - | \$ 2,200.00 |
| PETIT JURORS | 020-425-4850 | 0.0% | \$ - | \$ 500.00 | \$ 500.00 | \$ - | \$ - | \$ - |
| COMMITMENT FEES | 020-425-4900 | 0.0% | \$ - | \$ 10,000.00 | \$ 10,000.00 | \$ 660.00 | \$ 2,642.00 | \$ 6,669.00 |
| JP JURORS | 020-425-4910 | 0.0% | \$ - | \$ 300.00 | \$ 300.00 | \$ - | \$ - | \$ - |
| TOTAL COUNTY COURT | | -25.2% | \$ (7,000.00) | \$ 20,800.00 | \$ 27,800.00 | \$ 1,479.36 | \$ 2,669.26 | \$ 9,654.36 |

**Budget Analysis Worksheet (Fund 020) Jury Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|-------------------------------|----------------|-------------|---------------------------|----------------------|----------------------|------------------------|-----------------------------|-----------------------------|
| SALARY DISTRICT COURT JUDGE | 020-435-1010 | 0.0% | \$ - | \$ 1,364.00 | \$ 1,364.00 | \$ 795.69 | \$ 1,364.04 | \$ 1,363.92 |
| SALARY COURT REPORTER | 020-435-1030 | 0.0% | \$ - | \$ 9,214.36 | \$ 9,214.36 | \$ 5,375.02 | \$ 8,694.00 | \$ 7,967.40 |
| FICA/MED TAXES | 020-435-2010 | 0.0% | \$ 0.00 | \$ 809.24 | \$ 809.24 | \$ 472.08 | \$ 769.56 | \$ 713.88 |
| RETIREMENT | 020-435-2030 | -0.1% | \$ (0.93) | \$ 688.31 | \$ 689.24 | \$ 401.76 | \$ 627.33 | \$ 536.07 |
| DISTRICT COURT EXPENSE | 020-435-3340 | 2.6% | \$ 400.00 | \$ 16,000.00 | \$ 15,600.00 | \$ 6,755.15 | \$ 15,489.03 | \$ 17,227.03 |
| COMPENTANCY EVALUATIONS | 020-435-3345 | 100.0% | \$ 6,000.00 | \$ 6,000.00 | \$ - | \$ - | \$ - | \$ - |
| VISITING JUDGE EXPENSE | 020-435-3360 | 100.0% | \$ 500.00 | \$ 1,000.00 | \$ 500.00 | \$ 473.43 | \$ 427.82 | \$ 405.59 |
| COURT REPORTER EXPENSE | 020-435-3410 | 0.0% | \$ - | \$ 5,000.00 | \$ 5,000.00 | \$ - | \$ 2,847.53 | \$ 2,197.64 |
| JUDICIAL ASSESSMENT | 020-435-3420 | 0.0% | \$ - | \$ 1,561.58 | \$ 1,561.58 | \$ 1,561.58 | \$ 1,561.58 | \$ 1,561.58 |
| JUVENILE ATTORNEY FEES | 020-435-3940 | 0.0% | \$ - | \$ 7,000.00 | \$ 7,000.00 | \$ 2,250.00 | \$ 6,637.50 | \$ 2,020.00 |
| CRIMINAL ATTORNEY FEES | 020-435-3950 | 0.7% | \$ 500.00 | \$ 75,000.00 | \$ 74,500.00 | \$ 40,431.79 | \$ 75,614.17 | \$ 2,250.00 |
| CPS ATTORNEY FEES | 020-435-3960 | 2.0% | \$ 500.00 | \$ 25,000.00 | \$ 24,500.00 | \$ 10,124.84 | \$ 20,354.75 | \$ 56,261.57 |
| REGIONAL PUBLIC DEFENDER | 020-435-3970 | -2.8% | \$ (68.00) | \$ 2,352.00 | \$ 2,420.00 | \$ 2,352.00 | \$ 2,352.00 | \$ 20,641.50 |
| ALLOCATION GRANT MATCH CVRPDO | 020-435-3980 | 4.1% | \$ 1,645.38 | \$ 42,136.00 | \$ 40,490.62 | \$ 40,084.98 | \$ 32,161.40 | \$ 28,785.00 |
| PETIT JURORS | 020-435-4850 | 0.0% | \$ - | \$ 8,000.00 | \$ 8,000.00 | \$ 3,720.00 | \$ 7,040.00 | \$ 1,602.50 |
| GRAND JURORS | 020-435-4870 | 42.9% | \$ 1,500.00 | \$ 5,000.00 | \$ 3,500.00 | \$ 2,380.00 | \$ 4,180.00 | \$ 1,780.00 |
| TOTAL DISTRICT COURT | | 5.6% | \$ 10,976.45 | \$ 206,125.49 | \$ 195,149.04 | \$ 117,178.32 | \$ 180,120.71 | \$ 145,313.68 |

**Budget Analysis Worksheet (Fund 020) Jury Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|-------------------------------------|----------------|-------------|---------------------------|----------------------|----------------------|------------------------|-----------------------------|-----------------------------|
| INTERLOCAL AGREE TOM GREEN | 020-437-2000 | 9.1% | \$ 10,000.00 | \$ 120,000.00 | \$ 110,000.00 | \$ 110,000.00 | \$ 100,000.00 | \$ 75,000.00 |
| TOTAL EXPENDITURES JURY FUND | | 4.2% | \$ 13,976.45 | \$ 346,925.49 | \$ 332,949.04 | \$ 228,657.68 | \$ 282,789.97 | \$ 229,968.04 |

STATUE: Texas Constitution Sec 9 (b)

SOURCE: The county shall levy whatever tax rate is needed for the four(4) constitutional purposes: namely general fund, permanent improvent fund, road & bridge fund and **jury fund**.

CONTROLLED BY: Commissioners court

PURPOSE: To fund the judicial functions of the county.

**Budget Analysis Worksheet (Fund 021) Road and Bridge Fund Prct #1
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Revenues | 2023 ACTUAL Revenues |
|-----------------------------------|----------------|-------------|---------------------------|----------------------|----------------------|------------------------|-------------------------|-------------------------|
| ROAD AND BRIDGE #1 REVENUE | | | | | | | | |
| CURRENT AD VALOREUM TAXES | 021-310-1100 | -3.5% | \$ (13,682.48) | \$ 377,393.21 | \$ 391,075.69 | \$ 378,275.85 | \$ 393,638.09 | \$ 389,444.52 |
| DELINQUENT AD VALOREUM TAXES | 021-310-1200 | -3.5% | \$ (279.24) | \$ 7,701.90 | \$ 7,981.14 | \$ 5,748.06 | \$ 8,226.59 | \$ 11,049.60 |
| TOTAL TAXES | | -3.5% | \$ (13,961.71) | \$ 385,095.12 | \$ 399,056.83 | \$ 384,023.91 | \$ 401,864.68 | \$ 400,494.12 |
| | | | \$ - | | | | | |
| OPTIONAL R&B FEE (\$10) | 021-321-2000 | 25.0% | \$ 5,000.00 | \$ 25,000.00 | \$ 20,000.00 | \$ 13,687.50 | \$ 23,870.00 | \$ 26,600.00 |
| AUTO REGISTRATIONS | 021-321-2100 | 11.1% | \$ 10,000.00 | \$ 100,000.00 | \$ 90,000.00 | \$ 59,531.01 | \$ 90,432.59 | \$ 90,000.00 |
| TOTAL FEES OF OFFICE | | 13.6% | \$ 15,000.00 | \$ 125,000.00 | \$ 110,000.00 | \$ 73,218.51 | \$ 114,302.59 | \$ 116,600.00 |
| | | | \$ - | | | | | |
| COUNTY CLERK FINES | 021-350-4000 | 50.0% | \$ 500.00 | \$ 1,500.00 | \$ 1,000.00 | \$ 757.01 | \$ 1,025.14 | \$ 1,478.25 |
| DISTRICT CLERK FINES | 021-350-7000 | -28.6% | \$ (2,000.00) | \$ 5,000.00 | \$ 7,000.00 | \$ 3,576.50 | \$ 7,490.75 | \$ 4,156.50 |
| JP# 1 FINES | 021-350-8010 | 21.4% | \$ 3,000.00 | \$ 17,000.00 | \$ 14,000.00 | \$ 9,528.75 | \$ 14,836.82 | \$ 17,226.14 |
| JP# 2 FINES | 021-350-8020 | 80.0% | \$ 4,000.00 | \$ 9,000.00 | \$ 5,000.00 | \$ 5,255.16 | \$ 8,367.41 | \$ 4,939.73 |
| TOTAL FINES AND FORFEITURES | | 20.4% | \$ 5,500.00 | \$ 32,500.00 | \$ 27,000.00 | \$ 19,117.42 | \$ 31,720.12 | \$ 27,800.62 |
| | | | \$ - | | | | | |
| DEPOSITORY INTEREST | 021-360-1000 | 0.0% | \$ - | \$ 20,000.00 | \$ 20,000.00 | \$ 13,931.97 | \$ 31,064.11 | \$ 25,669.06 |
| OVERWEIGHT FEES | 021-366-5300 | 100.0% | \$ 500.00 | \$ 1,000.00 | \$ 500.00 | \$ 981.37 | \$ - | \$ 828.12 |
| WEIGHT AND AXEL FEES | 021-366-5400 | 0.0% | \$ - | \$ 16,000.00 | \$ 16,000.00 | \$ 16,610.29 | \$ 16,126.50 | \$ 15,067.66 |
| R&B 1 REIMBURSEMENTS | 021-366-5600 | | \$ - | | | \$ 10,560.00 | \$ 17,879.64 | \$ 17,072.75 |
| TOTAL MISCELLANEOUS REVENUE | | 1.4% | \$ 500.00 | \$ 37,000.00 | \$ 36,500.00 | \$ 42,083.63 | \$ 65,070.25 | \$ 58,637.59 |
| TOTAL REVENUE R&B #1 | | 1.2% | \$ 7,038.28 | \$ 579,595.11 | \$ 572,556.83 | \$ 518,443.47 | \$ 612,957.64 | \$ 603,532.33 |

**Budget Analysis Worksheet (Fund 021) Road and Bridge Fund Prct #1
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|---------------------------------|----------------|--------------|---------------------------|----------------------|----------------------|------------------------|-----------------------------|-----------------------------|
| ROAD AND BRIDGE #1 | | | | | | | | |
| SALARY COMMISSIONER R&B 1 | 021-621-1010 | 3.5% | \$ 1,877.49 | \$ 55,520.02 | \$ 53,642.53 | \$ 33,010.72 | \$ 49,945.22 | \$ 47,566.74 |
| SALARY MACHINE OPERATORS R&B 1 | 021-621-1030 | 3.5% | \$ 5,774.82 | \$ 170,769.68 | \$ 164,994.86 | \$ 101,535.04 | \$ 157,138.24 | \$ 149,654.70 |
| SALARY PART TIME R&B 1 | 021-621-1040 | 0.0% | \$ - | \$ 6,500.00 | \$ 6,500.00 | \$ - | \$ 2,125.58 | \$ 6,583.60 |
| SICK LEAVE PAY R&B 1 | 021-621-1100 | 100.0% | \$ 1,000.00 | \$ 2,000.00 | \$ 1,000.00 | \$ - | \$ - | \$ - |
| LONGEVITY R&B 1 | 021-621-1110 | 50.0% | \$ 2,000.00 | \$ 6,000.00 | \$ 4,000.00 | \$ 4,000.00 | \$ 3,950.00 | \$ 2,500.00 |
| FICA/MED TAXES R&B 1 | 021-621-2010 | 4.6% | \$ 814.90 | \$ 18,420.41 | \$ 17,605.51 | \$ 10,609.57 | \$ 16,327.29 | \$ 15,731.53 |
| INSURANCE-GROUP R&B 1 | 021-621-2020 | 6.6% | \$ 4,183.60 | \$ 67,534.80 | \$ 63,351.20 | \$ 39,490.85 | \$ 60,071.50 | \$ 57,572.50 |
| RETIREMENT R&B 1 | 021-621-2030 | 4.5% | \$ 772.71 | \$ 17,986.99 | \$ 17,214.28 | \$ 10,355.98 | \$ 15,289.33 | \$ 13,950.07 |
| WORKER'S COMP INSURANCE R&B 1 | 021-621-2040 | 0.0% | \$ - | \$ 4,000.00 | \$ 4,000.00 | \$ 1,722.50 | \$ 3,705.52 | \$ 3,555.25 |
| CO PAID DENTAL R&B 1 | 021-621-2100 | 12.2% | \$ 177.90 | \$ 1,634.20 | \$ 1,456.30 | \$ 908.65 | \$ 1,414.90 | \$ 1,455.60 |
| OFFICE EXPENSE R&B 1 | 021-621-3100 | 50.0% | \$ 500.00 | \$ 1,500.00 | \$ 1,000.00 | \$ 895.27 | \$ 772.01 | \$ 556.74 |
| FUEL R&B 1 | 021-621-3300 | -0.9% | \$ (500.00) | \$ 56,000.00 | \$ 56,500.00 | \$ 21,778.92 | \$ 47,932.61 | \$ 54,736.59 |
| PARTS & REPAIRS R&B 1 | 021-621-3540 | 0.0% | \$ - | \$ 52,000.00 | \$ 52,000.00 | \$ 14,195.12 | \$ 38,632.28 | \$ 33,528.91 |
| MATERIALS R&B 1 | 021-621-3920 | -57.2% | \$ (73,416.88) | \$ 55,000.00 | \$ 128,416.88 | \$ 979.20 | \$ 88,774.60 | \$ 100,619.73 |
| TELEPHONE R&B 1 | 021-621-4200 | -13.0% | \$ (300.00) | \$ 2,000.00 | \$ 2,300.00 | \$ 1,009.45 | \$ 1,551.20 | \$ 1,411.51 |
| TRAVEL & CONFERENCE R&B 1 | 021-621-4270 | 0.0% | \$ - | \$ 2,000.00 | \$ 2,000.00 | \$ 959.05 | \$ 275.00 | \$ 783.10 |
| ELECTRICITY R&B 1 | 021-621-4400 | 0.0% | \$ - | \$ 2,000.00 | \$ 2,000.00 | \$ 885.67 | \$ 998.22 | \$ 998.44 |
| WATER GARBAGE & SEWER R&B 1 | 021-621-4420 | 5.9% | \$ 500.00 | \$ 9,000.00 | \$ 8,500.00 | \$ 5,643.46 | \$ 8,642.09 | \$ 6,280.96 |
| BUILDING & EQUIPMENT INS R&B 1 | 021-621-4820 | 0.0% | \$ - | \$ 9,500.00 | \$ 9,500.00 | \$ 4,214.00 | \$ 8,175.00 | \$ 7,452.00 |
| MISCELLANEOUS R&B 1 | 021-621-4920 | -100.0% | \$ (400.00) | \$ - | \$ 400.00 | \$ - | \$ - | \$ 345.60 |
| CTIF GRANT R&B 1 | 021-621-4940 | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| EQUIPMENT R&B 1 | 021-621-5700 | 19.5% | \$ 15,633.90 | \$ 95,633.90 | \$ 80,000.00 | \$ 37,188.99 | \$ 79,809.60 | \$ 89,835.24 |
| TOTAL ROAD AND BRIDGE #1 | | -6.1% | \$ (41,381.56) | \$ 635,000.00 | \$ 676,381.56 | \$ 289,382.44 | \$ 585,530.19 | \$ 595,118.81 |

STATUE: Texas Constitution Sec 9 (b)

SOURCE: The county shall levy whatever tax rate is needed for the four(4) constitutional purposes: namely general fund, permanent improvent fund, **road & bridge** and jury fund.

CONTROLLED BY: Commissioners court

Budget Analysis Worksheet Of Revenues (Fund 022) Road and Bridge Prct #2
for Runnels County
Budget Year 2025-2026

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Revenues | 2023 ACTUAL Revenues |
|---|----------------|-------------|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| ROAD AND BRIDGE #2 REVENUE | | | | | | | | |
| CURRENT AD VALOREUM TAXES | 022-310-1100 | -3.5% | \$ (13,682.48) | \$ 377,393.21 | \$ 391,075.69 | \$ 378,275.85 | \$ 393,638.09 | \$ 389,444.53 |
| DELINQUENT AD VALOREUM TAXES | 022-310-1200 | -3.5% | \$ (279.24) | \$ 7,701.90 | \$ 7,981.14 | \$ 5,748.08 | \$ 8,226.61 | \$ 11,049.60 |
| TOTAL TAXES | | -3.5% | \$ (13,961.71) | \$ 385,095.12 | \$ 399,056.83 | \$ 384,023.93 | \$ 401,864.70 | \$ 400,494.13 |
| | | | \$ - | | | | | |
| OPTIONAL R&B FEE (\$10) | 022-321-2000 | 25.0% | \$ 5,000.00 | \$ 25,000.00 | \$ 20,000.00 | \$ 13,687.50 | \$ 23,870.00 | \$ 26,600.00 |
| AUTO REGISTRATIONS | 022-321-2100 | 11.1% | \$ 10,000.00 | \$ 100,000.00 | \$ 90,000.00 | \$ 59,530.98 | \$ 90,432.47 | \$ 90,000.00 |
| TOTAL FEES OF OFFICE | | 13.6% | \$ 15,000.00 | \$ 125,000.00 | \$ 110,000.00 | \$ 73,218.48 | \$ 114,302.47 | \$ 116,600.00 |
| | | | \$ - | | | | | |
| COUNTY CLERK FINES | 022-350-4000 | 50.0% | \$ 500.00 | \$ 1,500.00 | \$ 1,000.00 | \$ 757.00 | \$ 1,025.12 | \$ 1,478.25 |
| DISTRICT CLERK FINES | 022-350-7000 | -28.6% | \$ (2,000.00) | \$ 5,000.00 | \$ 7,000.00 | \$ 3,576.50 | \$ 7,490.75 | \$ 4,156.50 |
| JP# 1 FINES | 022-350-8010 | 21.4% | \$ 3,000.00 | \$ 17,000.00 | \$ 14,000.00 | \$ 9,528.77 | \$ 14,836.81 | \$ 17,226.15 |
| JP# 2 FINES | 022-350-8020 | 80.0% | \$ 4,000.00 | \$ 9,000.00 | \$ 5,000.00 | \$ 5,255.11 | \$ 8,367.42 | \$ 5,148.70 |
| TOTAL FINES AND FORFEITURES | | 20.4% | \$ 5,500.00 | \$ 32,500.00 | \$ 27,000.00 | \$ 19,117.38 | \$ 31,720.10 | \$ 28,009.60 |
| | | | \$ - | | | | | |
| DEPOSITORY INTEREST | 022-360-1000 | 0.0% | \$ - | \$ 20,000.00 | \$ 20,000.00 | \$ 12,396.62 | \$ 25,668.23 | \$ 19,603.81 |
| TAC HEBP CREDIT | 022-366-5200 | | \$ - | | \$ - | \$ - | \$ - | \$ - |
| OVERWEIGHT FEES | 022-366-5300 | 100.0% | \$ 500.00 | \$ 1,000.00 | \$ 500.00 | \$ 981.38 | \$ - | \$ 828.12 |
| WEIGHT AND AXEL FEES | 022-366-5400 | 0.0% | \$ - | \$ 16,000.00 | \$ 16,000.00 | \$ 16,610.29 | \$ 16,126.51 | \$ 15,067.66 |
| R&B 2 REIMBURSEMENTS | 022-366-5600 | | \$ - | | \$ - | \$ 680.00 | \$ 1,285.00 | \$ 18,701.25 |
| TOTAL MISCELLANEOUS REVENUE | | 1.4% | \$ 500.00 | \$ 37,000.00 | \$ 36,500.00 | \$ 30,668.29 | \$ 43,079.74 | \$ 54,200.84 |
| TOTAL REVENUE ROAD & BRIDGE #2 | | 1.2% | \$ 7,038.28 | \$ 579,595.11 | \$ 572,556.83 | \$ 507,028.08 | \$ 590,967.01 | \$ 599,304.57 |

Budget Analysis Worksheet Of Revenues (Fund 022) Road and Bridge Prct #2
for Runnels County
Budget Year 2025-2026

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|---------------------------------|----------------|--------------|------------------------|----------------------|----------------------|----------------------|--------------------------|--------------------------|
| ROAD AND BRIDGE #2 | | | | | | | | |
| SALARY COMMISSIONER R&B 2 | 022-622-1010 | 3.5% | \$ 1,877.49 | \$ 55,520.02 | \$ 53,642.53 | \$ 33,010.72 | \$ 49,945.22 | \$ 45,083.88 |
| SALARY MACHINE OPERATORS R&B 2 | 022-622-1030 | 3.5% | \$ 5,774.82 | \$ 170,769.68 | \$ 164,994.86 | \$ 101,476.75 | \$ 137,297.36 | \$ 114,475.44 |
| SALARY PART TIME R&B 2 | 022-622-1040 | 0.0% | \$ - | \$ 6,000.00 | \$ 6,000.00 | \$ - | \$ - | \$ - |
| SICK LEAVE PAY R&B 2 | 022-622-1100 | 100.0% | \$ 1,000.00 | \$ 1,000.00 | \$ - | \$ - | \$ - | \$ 1,000.00 |
| LONGEVITY R&B 2 | 022-622-1110 | 17.9% | \$ 500.00 | \$ 3,300.00 | \$ 2,800.00 | \$ 2,800.00 | \$ 2,500.00 | \$ 1,900.00 |
| FICA/MED TAXES R&B 2 | 022-622-2010 | 4.0% | \$ 700.15 | \$ 18,099.11 | \$ 17,398.96 | \$ 10,585.37 | \$ 14,620.91 | \$ 12,545.62 |
| INSURANCE-GROUP R&B 2 | 022-622-2020 | 11.3% | \$ 7,183.60 | \$ 70,534.80 | \$ 63,351.20 | \$ 41,365.85 | \$ 53,583.10 | \$ 44,900.68 |
| RETIREMENT R&B 2 | 022-622-2030 | 4.0% | \$ 661.53 | \$ 17,225.05 | \$ 16,563.52 | \$ 10,276.81 | \$ 13,606.59 | \$ 11,019.93 |
| WORKER'S COMP INSURANCE R&B 2 | 022-622-2040 | 0.0% | \$ - | \$ 4,000.00 | \$ 4,000.00 | \$ 1,722.50 | \$ 3,705.52 | \$ 3,555.25 |
| CO PAID DENTAL R&B 2 | 022-622-2100 | 12.2% | \$ 177.90 | \$ 1,634.20 | \$ 1,456.30 | \$ 908.65 | \$ 1,249.52 | \$ 1,140.22 |
| OFFICE EXPENSE R&B 2 | 022-622-3100 | 0.0% | \$ - | \$ 2,000.00 | \$ 2,000.00 | \$ 1,772.57 | \$ 768.05 | \$ 867.41 |
| FUEL R&B 2 | 022-622-3300 | 0.0% | \$ - | \$ 60,500.00 | \$ 60,500.00 | \$ 25,824.13 | \$ 43,649.03 | \$ 41,156.57 |
| PARTS & REPAIRS R&B 2 | 022-622-3540 | 0.0% | \$ - | \$ 70,000.00 | \$ 70,000.00 | \$ 34,657.91 | \$ 74,431.17 | \$ 51,047.39 |
| MATERIALS R&B 2 | 022-622-3920 | -38.8% | \$ (34,357.05) | \$ 54,227.14 | \$ 88,584.19 | \$ 45,979.93 | \$ 77,039.37 | \$ 49,127.38 |
| TELEPHONE R&B 2 | 022-622-4200 | 0.0% | \$ - | \$ 3,800.00 | \$ 3,800.00 | \$ 1,122.49 | \$ 2,252.83 | \$ 2,187.81 |
| TRAVEL & CONFERENCE R&B 2 | 022-622-4270 | 0.0% | \$ - | \$ 2,000.00 | \$ 2,000.00 | \$ 200.00 | \$ 1,017.81 | \$ 877.84 |
| ELECTRICITY R&B 2 | 022-622-4400 | 0.0% | \$ - | \$ 2,400.00 | \$ 2,400.00 | \$ 1,658.26 | \$ 2,527.24 | \$ 2,286.77 |
| NATURAL GAS R&B 2 | 022-622-4410 | 0.0% | \$ - | \$ 1,000.00 | \$ 1,000.00 | \$ 779.86 | \$ 1,091.91 | \$ 998.06 |
| WATER GARBAGE & SEWER R&B 2 | 022-622-4420 | 0.0% | \$ - | \$ 2,400.00 | \$ 2,400.00 | \$ 986.75 | \$ 1,223.79 | \$ 959.00 |
| BUILDING & EQUIPMENT INS R&B 2 | 022-622-4820 | 0.0% | \$ - | \$ 9,500.00 | \$ 9,500.00 | \$ 5,426.00 | \$ 9,324.00 | \$ 7,827.00 |
| MISCELLANEOUS R&B 2 | 022-622-4920 | 0.0% | \$ - | \$ 360.00 | \$ 360.00 | \$ - | \$ - | \$ 345.60 |
| CTIF GRANT R&B 2 | 022-622-4940 | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| EQUIPMENT R&B 2 | 022-622-5700 | -18.5% | \$ (17,927.21) | \$ 78,730.00 | \$ 96,657.21 | \$ 75,979.65 | \$ 62,007.79 | \$ 121,221.83 |
| TOTAL ROAD AND BRIDGE #2 | | -5.1% | \$ (34,408.77) | \$ 635,000.00 | \$ 669,408.77 | \$ 396,534.20 | \$ 551,841.21 | \$ 514,523.68 |

STATUE: Texas Constitution Sec 9 (b)

SOURCE: The county shall levy whatever tax rate is needed for the four(4) constitutional purposes: namely general fund, permanent improvent fund, **road & bridge** and jury fund.

CONTROLLED BY: Commissioners court

**Budget Analysis Worksheet Of Revenues (Fund 023) Road and Bridge Prct #3
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Revenues | 2023 ACTUAL Revenues |
|---|----------------|-------------|---------------------------|----------------------|----------------------|------------------------|-------------------------|-------------------------|
| ROAD AND BRIDGE #3 REVENUE | | | | | | | | |
| CURRENT AD VALOREUM TAXES | 023-310-1100 | -3.5% | \$ (13,682.48) | \$ 377,393.21 | \$ 391,075.69 | \$ 378,275.86 | \$ 393,638.09 | \$ 389,444.53 |
| DELINQUENT AD VALOREUM TAXES | 023-310-1200 | -3.5% | \$ (279.24) | \$ 7,701.90 | \$ 7,981.14 | \$ 5,748.08 | \$ 8,226.58 | \$ 11,049.60 |
| TOTAL TAXES | | -3.5% | \$ (13,961.71) | \$ 385,095.12 | \$ 399,056.83 | \$ 384,023.94 | \$ 401,864.67 | \$ 400,494.13 |
| | | | \$ - | | | | | |
| OPTIONAL R&B FEE (\$10) | 023-321-2000 | 25.0% | \$ 5,000.00 | \$ 25,000.00 | \$ 20,000.00 | \$ 13,687.50 | \$ 23,870.00 | \$ 26,600.00 |
| AUTO REGISTRATIONS | 023-321-2100 | 11.1% | \$ 10,000.00 | \$ 100,000.00 | \$ 90,000.00 | \$ 59,530.98 | \$ 90,432.47 | \$ 90,000.00 |
| TOTAL FEES OF OFFICE | | 13.6% | \$ 15,000.00 | \$ 125,000.00 | \$ 110,000.00 | \$ 73,218.48 | \$ 114,302.47 | \$ 116,600.00 |
| | | | \$ - | | | | | |
| COUNTY CLERK FINES | 023-350-4000 | 50.0% | \$ 500.00 | \$ 1,500.00 | \$ 1,000.00 | \$ 757.00 | \$ 1,025.12 | \$ 1,478.25 |
| DISTRICT CLERK FINES | 023-350-7000 | -28.6% | \$ (2,000.00) | \$ 5,000.00 | \$ 7,000.00 | \$ 3,576.50 | \$ 7,490.75 | \$ 4,156.50 |
| JP# 1 FINES | 023-350-8010 | 21.4% | \$ 3,000.00 | \$ 17,000.00 | \$ 14,000.00 | \$ 9,528.75 | \$ 14,836.82 | \$ 17,226.15 |
| JP# 2 FINES | 023-350-8020 | 80.0% | \$ 4,000.00 | \$ 9,000.00 | \$ 5,000.00 | \$ 5,255.11 | \$ 8,367.42 | \$ 5,357.67 |
| TOTAL FINES AND FORFEITURES | | 20.4% | \$ 5,500.00 | \$ 32,500.00 | \$ 27,000.00 | \$ 19,117.36 | \$ 31,720.11 | \$ 28,218.57 |
| | | | \$ - | | | | | |
| DEPOSITORY INTEREST | 023-360-1000 | 0.0% | \$ - | \$ 20,000.00 | \$ 20,000.00 | \$ 13,353.00 | \$ 28,250.61 | \$ 20,691.26 |
| OVERWEIGHT FEES | 023-366-5300 | 100.0% | \$ 500.00 | \$ 1,000.00 | \$ 500.00 | \$ 981.37 | \$ - | \$ 828.12 |
| WEIGHT AND AXEL FEES | 023-366-5400 | 0.0% | \$ - | \$ 16,000.00 | \$ 16,000.00 | \$ 16,610.29 | \$ 16,126.51 | \$ 15,067.66 |
| R&B 3 REIMBURSEMENTS | 023-366-5600 | | \$ - | | \$ - | \$ 600.00 | \$ 1,000.00 | \$ 1,396.91 |
| TOTAL MISCELLANEOUS REVENUE | | 1.4% | \$ 500.00 | \$ 37,000.00 | \$ 36,500.00 | \$ 31,544.66 | \$ 45,377.12 | \$ 37,983.95 |
| TOTAL REVENUE ROAD & BRIDGE #3 | | 1.2% | \$ 7,038.28 | \$ 579,595.11 | \$ 572,556.83 | \$ 507,904.44 | \$ 593,264.37 | \$ 583,296.65 |

**Budget Analysis Worksheet Of Revenues (Fund 023) Road and Bridge Prct #3
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 PROPOSED Budget | 2024-2025 Budget as amended | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|---------------------------------|----------------|--------------|---------------------------|------------------------------|--------------------------------|------------------------|-----------------------------|-----------------------------|
| ROAD AND BRIDGE #3 | | | | | | | | |
| SALARY COMMISSIONER R&B 3 | 023-623-1010 | 3.5% | \$ 1,877.49 | \$ 55,520.02 | \$ 53,642.53 | \$ 33,010.72 | \$ 49,945.22 | \$ 47,566.74 |
| SALARY MACHINE OPERATORS R&B 3 | 023-623-1030 | 3.5% | \$ 5,774.82 | \$ 170,769.68 | \$ 164,994.86 | \$ 100,267.38 | \$ 154,514.47 | \$ 147,539.93 |
| SALARY PART TIME R&B 3 | 023-623-1040 | 0.0% | \$ - | \$ 1,000.00 | \$ 1,000.00 | \$ - | \$ - | \$ - |
| SICK LEAVE PAY R&B 3 | 023-623-1100 | 0.0% | \$ - | \$ 1,000.00 | \$ 1,000.00 | \$ - | \$ - | \$ - |
| LONGEVITY R&B 3 | 023-623-1110 | 78.6% | \$ 1,100.00 | \$ 2,500.00 | \$ 1,400.00 | \$ 1,400.00 | \$ 1,000.00 | \$ 900.00 |
| FICA/MED TAXES R&B 3 | 023-623-2010 | 3.9% | \$ 669.55 | \$ 17,655.41 | \$ 16,985.86 | \$ 9,851.39 | \$ 15,050.24 | \$ 14,414.37 |
| INSURANCE-GROUP R&B 3 | 023-623-2020 | 10.8% | \$ 7,183.60 | \$ 73,534.80 | \$ 66,351.20 | \$ 41,365.85 | \$ 63,071.50 | \$ 58,407.86 |
| RETIREMENT R&B 3 | 023-623-2030 | 3.8% | \$ 631.77 | \$ 17,144.27 | \$ 16,512.50 | \$ 10,066.68 | \$ 14,768.63 | \$ 13,221.40 |
| WORKER'S COMP INSURANCE R&B 3 | 023-623-2040 | 0.0% | \$ - | \$ 4,000.00 | \$ 4,000.00 | \$ 1,722.50 | \$ 3,705.52 | \$ 3,555.25 |
| CO PAID DENTAL R&B 3 | 023-623-2100 | 12.2% | \$ 177.90 | \$ 1,634.20 | \$ 1,456.30 | \$ 908.65 | \$ 1,414.90 | \$ 1,407.08 |
| OFFICE EXPENSE R&B 3 | 023-623-3100 | 0.0% | \$ - | \$ 1,200.00 | \$ 1,200.00 | \$ 891.96 | \$ 630.87 | \$ 407.70 |
| FUEL R&B 3 | 023-623-3300 | 0.0% | \$ - | \$ 45,000.00 | \$ 45,000.00 | \$ 12,956.02 | \$ 34,418.70 | \$ 44,578.60 |
| PARTS & REPAIRS R&B 3 | 023-623-3540 | 0.0% | \$ - | \$ 80,000.00 | \$ 80,000.00 | \$ 60,661.12 | \$ 76,459.83 | \$ 71,451.93 |
| MATERIALS R&B 3 | 023-623-3920 | -21.1% | \$ (9,746.69) | \$ 36,541.62 | \$ 46,288.31 | \$ 60.00 | \$ 26,206.90 | \$ 16,707.94 |
| TELEPHONE R&B 3 | 023-623-4200 | 0.0% | \$ - | \$ 2,000.00 | \$ 2,000.00 | \$ 923.29 | \$ 1,672.43 | \$ 1,615.30 |
| TRAVEL & CONFERENCE R&B 3 | 023-623-4270 | 87.5% | \$ 700.00 | \$ 1,500.00 | \$ 800.00 | \$ 85.00 | \$ 2,351.10 | \$ 784.21 |
| ELECTRICITY R&B 3 | 023-623-4400 | 0.0% | \$ - | \$ 1,500.00 | \$ 1,500.00 | \$ 723.78 | \$ 1,161.28 | \$ 826.55 |
| NATURAL GAS R&B 3 | 023-623-4410 | 0.0% | \$ - | \$ 2,000.00 | \$ 2,000.00 | \$ 1,268.99 | \$ 1,997.93 | \$ 1,334.12 |
| WATER GARBAGE & SEWER R&B 3 | 023-623-4420 | 0.0% | \$ - | \$ 1,500.00 | \$ 1,500.00 | \$ 657.20 | \$ 1,132.80 | \$ 1,181.40 |
| MACHINE HIRE | 023-623-4610 | -14.3% | \$ (250.00) | \$ 1,500.00 | \$ 1,750.00 | \$ - | \$ - | \$ 1,750.00 |
| BUILDING & EQUIPMENT INS R&B 3 | 023-623-4820 | 6.7% | \$ 500.00 | \$ 8,000.00 | \$ 7,500.00 | \$ 3,282.00 | \$ 6,847.00 | \$ 6,179.00 |
| MISCELLANEOUS R&B 3 | 023-623-4920 | 0.0% | \$ - | \$ 500.00 | \$ 500.00 | \$ - | \$ - | \$ 345.60 |
| CTIF GRANT R&B 3 | 023-623-4940 | | \$ - | \$ - | \$ - | \$ - | \$ 2,146.61 | \$ - |
| EQUIPMENT R&B 3 | 023-623-5700 | -18.7% | \$ (25,000.00) | \$ 109,000.00 | \$ 134,000.00 | \$ 102,627.94 | \$ 81,271.28 | \$ 90,250.67 |
| TOTAL ROAD AND BRIDGE #3 | | -2.5% | \$ (16,381.56) | \$ 635,000.00 | \$ 651,381.56 | \$ 382,730.47 | \$ 539,767.21 | \$ 524,425.65 |

STATUE: Texas Constitution Sec 9 (b)

SOURCE: The county shall levy whatever tax rate is needed for the four(4) constitutional purposes: namely general fund, permanent improvent fund, road & bridge, and jury fund.

CONTROLLED BY: Commissioners court

**Budget Analysis Worksheet Of Revenues (Fund 024) Road and Bridge Prct #4
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Revenues | 2023 ACTUAL Revenues |
|---|----------------|-------------|---------------------------|----------------------|----------------------|------------------------|-------------------------|-------------------------|
| ROAD AND BRIDGE #4 REVENUES | | | | | | | | |
| CURRENT AD VALOREUM TAXES | 024-310-1100 | -3.5% | \$ (13,682.48) | \$ 377,393.21 | \$ 391,075.69 | \$ 378,275.85 | \$ 393,638.06 | \$ 389,444.53 |
| DELINQUENT AD VALOREUM TAXES | 024-310-1200 | -3.5% | \$ (279.24) | \$ 7,701.90 | \$ 7,981.14 | \$ 5,748.08 | \$ 8,226.59 | \$ 11,049.59 |
| TOTAL TAXES | | -3.5% | \$ (13,961.71) | \$ 385,095.12 | \$ 399,056.83 | \$ 384,023.93 | \$ 401,864.65 | \$ 400,494.12 |
| OPTIONAL R&B FEE (\$10) | 024-321-2000 | 25.0% | \$ 5,000.00 | \$ 25,000.00 | \$ 20,000.00 | \$ 13,687.50 | \$ 23,870.00 | \$ 26,600.00 |
| AUTO REGISTRATIONS | 024-321-2100 | 11.1% | \$ 10,000.00 | \$ 100,000.00 | \$ 90,000.00 | \$ 59,530.98 | \$ 90,432.47 | \$ 90,000.00 |
| TOTAL FEES OF OFFICE | | 13.6% | \$ 15,000.00 | \$ 125,000.00 | \$ 110,000.00 | \$ 73,218.48 | \$ 114,302.47 | \$ 116,600.00 |
| COUNTY CLERK FINES | 024-350-4000 | 50.0% | \$ 500.00 | \$ 1,500.00 | \$ 1,000.00 | \$ 757.00 | \$ 1,025.12 | \$ 1,478.25 |
| DISTRICT CLERK FINES | 024-350-7000 | -28.6% | \$ (2,000.00) | \$ 5,000.00 | \$ 7,000.00 | \$ 3,576.50 | \$ 7,490.75 | \$ 4,156.50 |
| JP# 1 FINES | 024-350-8010 | 21.4% | \$ 3,000.00 | \$ 17,000.00 | \$ 14,000.00 | \$ 9,528.75 | \$ 14,836.82 | \$ 17,226.14 |
| JP# 2 FINES | 024-350-8020 | 80.0% | \$ 4,000.00 | \$ 9,000.00 | \$ 5,000.00 | \$ 5,255.11 | \$ 8,367.42 | \$ 5,148.70 |
| TOTAL FINES AND FORFEITURES | | 20.4% | \$ 5,500.00 | \$ 32,500.00 | \$ 27,000.00 | \$ 19,117.36 | \$ 31,720.11 | \$ 28,009.59 |
| DEPOSITORY INTEREST | 024-360-1000 | 0.0% | \$ - | \$ 20,000.00 | \$ 20,000.00 | \$ 11,427.00 | \$ 21,084.70 | \$ 16,408.80 |
| TAC HEBP CREDIT | 024-366-5200 | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| OVERWEIGHT FEES | 024-366-5300 | 100.0% | \$ 500.00 | \$ 1,000.00 | \$ 500.00 | \$ 981.38 | \$ - | \$ 828.14 |
| WEIGHT AND AXEL FEES | 024-366-5400 | 0.0% | \$ - | \$ 16,000.00 | \$ 16,000.00 | \$ 16,610.29 | \$ 16,126.51 | \$ 15,067.67 |
| R&B 4 REIMBURSEMENTS | 024-366-5700 | -100.0% | \$ (2,000.00) | \$ - | \$ 2,000.00 | \$ 2,109.74 | \$ 6,540.89 | \$ 483.00 |
| TOTAL MISCELLANEOUS REVENUE | | -3.9% | \$ (1,500.00) | \$ 37,000.00 | \$ 38,500.00 | \$ 31,128.41 | \$ 43,752.10 | \$ 32,787.61 |
| TOTAL REVENUE ROAD AND BRIDGE #4 | | 0.9% | \$ 5,038.28 | \$ 579,595.11 | \$ 574,556.83 | \$ 507,488.18 | \$ 591,639.33 | \$ 577,891.32 |

**Budget Analysis Worksheet Of Revenues (Fund 024) Road and Bridge Prct #4
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|---------------------------------|----------------|-------------|---------------------------|----------------------|----------------------|------------------------|-----------------------------|-----------------------------|
| ROAD AND BRIDGE #4 | | | | | | | | |
| SALARY COMMISSIONER R&B 4 | 024-624-1010 | 3.5% | \$ 1,877.49 | \$ 55,520.02 | \$ 53,642.53 | \$ 33,010.72 | \$ 49,945.22 | \$ 47,566.74 |
| SALARY MACHINE OPERATORS R&B 4 | 024-624-1030 | 3.5% | \$ 5,774.82 | \$ 170,769.68 | \$ 164,994.86 | \$ 98,602.10 | \$ 157,138.24 | \$ 149,654.70 |
| SALARY PART TIME R&B 4 | 024-624-1040 | 0.0% | \$ - | \$ 12,000.00 | \$ 12,000.00 | \$ 8,106.00 | \$ 9,574.50 | \$ 9,384.00 |
| SICK LEAVE PAY R&B 4 | 024-624-1100 | -100.0% | \$ (1,000.00) | \$ - | \$ 1,000.00 | \$ 1,000.00 | \$ - | \$ - |
| LONGEVITY R&B 4 | 024-624-1110 | -34.8% | \$ (1,600.00) | \$ 3,000.00 | \$ 4,600.00 | \$ 4,600.00 | \$ 3,000.00 | \$ 2,000.00 |
| FICA/MED TAXES R&B 4 | 024-624-2010 | 2.1% | \$ 386.50 | \$ 18,458.66 | \$ 18,072.16 | \$ 10,822.10 | \$ 16,128.76 | \$ 15,287.51 |
| INSURANCE GROUP R&B 4 | 024-624-2020 | 10.4% | \$ 7,183.60 | \$ 76,534.80 | \$ 69,351.20 | \$ 41,714.70 | \$ 66,071.50 | \$ 63,322.50 |
| RETIREMENT R&B 4 | 024-624-2030 | 2.1% | \$ 354.98 | \$ 17,127.94 | \$ 16,772.96 | \$ 10,256.42 | \$ 15,091.42 | \$ 13,467.32 |
| WORKER'S COMP INSURANCE R&B 4 | 024-624-2040 | 0.0% | \$ - | \$ 4,000.00 | \$ 4,000.00 | \$ 1,722.50 | \$ 3,705.52 | \$ 3,555.25 |
| CO PAID DENTAL R&B 4 | 024-624-2100 | 12.2% | \$ 177.90 | \$ 1,634.20 | \$ 1,456.30 | \$ 847.80 | \$ 1,414.90 | \$ 1,455.60 |
| OFFICE EXPENSE R&B 4 | 024-624-3100 | 0.0% | \$ - | \$ 2,000.00 | \$ 2,000.00 | \$ 659.86 | \$ 1,071.79 | \$ 1,943.00 |
| FUEL R&B 4 | 024-624-3300 | 14.3% | \$ 10,000.00 | \$ 80,000.00 | \$ 70,000.00 | \$ 26,977.89 | \$ 49,721.43 | \$ 55,783.16 |
| PARTS & REPAIRS R&B 4 | 024-624-3540 | -36.2% | \$ (17,000.00) | \$ 30,000.00 | \$ 47,000.00 | \$ 29,777.73 | \$ 45,104.59 | \$ 57,898.29 |
| MATERIALS R&B 4 | 024-624-3920 | 16.4% | \$ 6,352.45 | \$ 45,000.00 | \$ 38,647.55 | \$ 11,638.76 | \$ 24,041.42 | \$ 24,622.59 |
| ICE | 024-624-3960 | 0.0% | \$ - | \$ 300.00 | \$ 300.00 | \$ 101.22 | \$ 226.45 | \$ 288.10 |
| TELEPHONE R&B 4 | 024-624-4200 | 0.0% | \$ - | \$ 2,100.00 | \$ 2,100.00 | \$ 1,187.99 | \$ 2,087.96 | \$ 1,936.94 |
| TRAVEL & CONFERENCE R&B 4 | 024-624-4270 | 0.0% | \$ - | \$ 3,000.00 | \$ 3,000.00 | \$ 979.05 | \$ 854.24 | \$ 1,599.85 |
| ELECTRICITY R&B 4 | 024-624-4400 | -4.2% | \$ (44.00) | \$ 1,000.00 | \$ 1,044.00 | \$ 377.78 | \$ 821.82 | \$ 660.20 |
| NATURAL GAS R&B 4 | 024-624-4410 | 10.0% | \$ 100.00 | \$ 1,100.00 | \$ 1,000.00 | \$ 697.73 | \$ 1,095.40 | \$ 896.19 |
| WATER GARBAGE & SEWER R&B 4 | 024-624-4420 | -25.0% | \$ (400.00) | \$ 1,200.00 | \$ 1,600.00 | \$ 778.36 | \$ 1,132.56 | \$ 1,124.90 |
| BUILDING & EQUIPMENT INS R&B 4 | 024-624-4820 | 6.4% | \$ 500.00 | \$ 8,300.00 | \$ 7,800.00 | \$ 5,019.00 | \$ 7,670.00 | \$ 6,869.00 |
| MISCELLANEOUS R&B 4 | 024-624-4920 | 0.0% | \$ - | \$ 1,000.00 | \$ 1,000.00 | \$ - | \$ - | \$ 345.60 |
| CTIF GRANT R&B 4 | 024-621-4940 | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| EQUIPMENT R&B 4 | 024-624-5700 | 23.1% | \$ 18,954.70 | \$ 100,954.70 | \$ 82,000.00 | \$ 9,075.10 | \$ 66,157.10 | \$ 103,893.86 |
| TOTAL ROAD AND BRIDGE #4 | | 5.2% | \$ 31,618.44 | \$ 635,000.00 | \$ 603,381.56 | \$ 297,952.81 | \$ 522,054.82 | \$ 563,555.30 |

STATUE: Texas Constitution Sec 9 (b)

SOURCE: The county shall levy whatever tax rate is needed for the four(4) constitutional purposes: namely general fund, permanent improvent fund, road & bridge, and jury fund.

CONTROLLED BY: Commissioners court

**Budget Analysis Worksheet Of Revenues (Fund 025) Paving Department
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Revenues | 2023 ACTUAL Revenues |
|-------------------------------------|----------------|--------------|---------------------------|----------------------|----------------------|------------------------|-------------------------|-------------------------|
| CURRENT AD VALOREUM TAXES PAV ING | 025-310-1100 | -5.1% | \$ (6,078.85) | \$ 112,266.78 | \$ 118,345.63 | \$ 114,472.21 | \$ 91,230.05 | \$ 96,619.94 |
| DELINQUENT AD VALOREUM TAXES PAVING | 025-310-1200 | -5.1% | \$ (124.05) | \$ 2,291.16 | \$ 2,415.21 | \$ 1,739.46 | \$ 1,906.59 | \$ 2,735.50 |
| PAVING REIMB CITY OF WINTERS | 025-310-1300 | | \$ - | \$ - | \$ - | \$ 4,000.00 | | \$ - |
| PAVING REIMB CITY OF MILES | 025-310-1400 | | \$ - | \$ - | \$ - | \$ - | | \$ 4,000.00 |
| STORM DAMAGE REIMBURSEMENT | 025-310-1430 | | \$ - | \$ - | \$ - | \$ - | | \$ - |
| MISCELLANEOUS REVENUE | 025-310-1450 | | \$ - | \$ - | \$ - | \$ - | | \$ - |
| DEPOSITORY INTEREST PAVING | 025-360-1000 | -14.3% | \$ (500.00) | \$ 3,000.00 | \$ 3,500.00 | \$ 1,346.64 | \$ 4,096.38 | \$ 1,355.13 |
| TOTAL REVENUE | | -5.4% | \$ (6,702.90) | \$ 117,557.94 | \$ 124,260.84 | \$ 121,558.31 | \$ 97,233.02 | \$ 104,710.57 |

**Budget Analysis Worksheet Of Revenues (Fund 025) Paving Department
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|---------------------------|----------------|--------------|---------------------------|----------------------|----------------------|------------------------|-----------------------------|-----------------------------|
| GAS AND OIL PAVING | 025-625-3300 | 0.0% | \$ - | \$ 500.00 | \$ 500.00 | \$ - | \$ - | \$ - |
| SUPPLIES PAVING | 025-625-3340 | 0.0% | \$ - | \$ 2,000.00 | \$ 2,000.00 | \$ 290.75 | \$ 778.51 | \$ 718.85 |
| PARTS & REPAIRS PAVING | 025-625-3540 | 0.0% | \$ - | \$ 10,000.00 | \$ 10,000.00 | \$ - | \$ 4,947.81 | \$ 3,122.03 |
| PAVING MATERIALS R&B 1 | 025-625-4010 | 0.0% | \$ - | \$ 20,000.00 | \$ 20,000.00 | \$ - | \$ 20,000.00 | \$ 17,500.00 |
| PAVING MATERIALS R&B 2 | 025-625-4020 | 0.0% | \$ - | \$ 20,000.00 | \$ 20,000.00 | \$ - | \$ 20,000.00 | \$ 31,891.73 |
| PAVING MATERIALS R&B 3 | 025-625-4030 | -45.1% | \$ (16,443.19) | \$ 20,000.00 | \$ 36,443.19 | \$ - | \$ 21,056.81 | \$ - |
| PAVING MATERIALS R&B 4 | 025-625-4040 | 0.0% | \$ - | \$ 20,000.00 | \$ 20,000.00 | \$ - | \$ 44,556.96 | \$ - |
| PAVING INSURANCE | 025-625-4820 | 0.0% | \$ - | \$ 2,000.00 | \$ 2,000.00 | \$ 1,483.00 | \$ 1,943.00 | \$ 1,781.00 |
| EQUIPMENT PAVING | 025-625-5700 | 33.3% | \$ 10,000.00 | \$ 40,000.00 | \$ 30,000.00 | \$ - | \$ - | \$ 31,281.69 |
| TOTAL EXPENDITURES | | -4.6% | \$ (6,443.19) | \$ 134,500.00 | \$ 140,943.19 | \$ 1,773.75 | \$ 113,283.09 | \$ 86,295.30 |

STATUE: None

SOURCE: The commissioners court has assigned a portion of the road & bridge funding to a separate fund.

CONTROLLED BY: Commissioners court

PURPOSES: To accumulate funds for paving and paving equipment not funded thru road and bridge.

**Budget Analysis Worksheet Of Revenues (Fund 028) Vital Statistics Preservation Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Revenues | 2023 ACTUAL Revenues |
|---------------------------|----------------|-----------|---------------------------|---------------------|---------------------|------------------------|-------------------------|-------------------------|
| VSP PRESERVATION FEES | 028-340-4000 | 0% | \$ - | \$ 400.00 | \$ 400.00 | \$ 232.00 | \$ 510.00 | \$ 563.00 |
| TOTAL REVENUES-VSR | | 0% | \$ - | \$ 400.00 | \$ 400.00 | \$ 232.00 | \$ 510.00 | \$ 563.00 |

**Budget Analysis Worksheet (Fund 028) Vital Statistics Preservation Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|---------------------------|----------------|-----------|---------------------------|---------------------|---------------------|------------------------|-----------------------------|-----------------------------|
| VSP PRESERVATION EXPENSES | 028-403-4360 | 0% | \$ - | \$ 4,000.00 | \$ 4,000.00 | \$ 641.75 | \$ 780.00 | \$ 1,173.25 |
| TOTAL REVENUES-VSR | | 0% | \$ - | \$ 4,000.00 | \$ 4,000.00 | \$ 641.75 | \$ 780.00 | \$ 1,173.25 |

STATUTE: Health & Safety code Secs. 191.0045(h)(i)

SOURCE: Fee not to exceed \$ 1 for preserving vital statistics records maintained by the county clerk, including birth, death, fetal death, marriage divorce, and annulment records, including a record issued through a Remote Birth Access site.

CONTROLLED BY : Commissioners Court

PURPOSES: Preservation of vital statistics records, ensuring the safety and security of those records.

**Budget Analysis Worksheet Of Revenues (Fund 030) County Court Records Mgmt
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Revenues | 2023 ACTUAL Revenues |
|--|----------------|--------------|---------------------------|---------------------|---------------------|------------------------|-------------------------|-------------------------|
| CO COURT RMO FEES | 030-340-4000 | -6.3% | \$ (1,000.00) | \$ 15,000.00 | \$ 16,000.00 | \$ 7,834.00 | \$ 16,812.50 | \$ 19,260.00 |
| INTEREST | 030-360-1000 | 0.0% | \$ - | \$ 4,000.00 | \$ 4,000.00 | \$ 2,918.00 | \$ 7,098.96 | \$ 5,691.60 |
| TOTAL COUNTY CLERK RMO REVENUES | | -5.0% | \$ (1,000.00) | \$ 19,000.00 | \$ 20,000.00 | \$ 10,752.00 | \$ 23,911.46 | \$ 24,951.60 |

**Budget Analysis Worksheet Of Expenses (Fund 030) County Court Records Mgmt & Pres.
for Runnels County
Budget Year 2019**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|---|----------------|-------------|---------------------------|----------------------|----------------------|------------------------|-----------------------------|-----------------------------|
| COMPUTER SUPPORT | 030-403-4530 | 0.0% | \$ - | \$ 6,300.00 | \$ 6,300.00 | \$ 1,050.00 | \$ 6,300.00 | \$ 6,300.00 |
| COPIER LEASE CC RMO | 030-403-4620 | 0.0% | \$ - | \$ 2,000.00 | \$ 2,000.00 | \$ 1,120.32 | \$ 1,704.13 | \$ 1,301.28 |
| MISCELLANEOUS | 030-403-4920 | 0.0% | \$ - | \$ 100,000.00 | \$ 100,000.00 | \$ - | \$ - | |
| TOTAL CO. CLERK RMO EXPENDITURES | | 0.0% | \$ - | \$ 108,300.00 | \$ 108,300.00 | \$ 2,170.32 | \$ 8,004.13 | \$ 7,601.28 |

STATUTE: LOCAL GOV'T CODES: §§118.011(b)(2), 118.0216; Code of Criminal Proc. Art. 102.005(f)(2); see also Local Gov't Code §203.003

SOURCE: Fees for filing or recording services for non-court-related documents-not to exceed \$ 2 (optional set by the County Clerk); Fee imposed on defendants convicted of offense in county court or county court at law-\$ 2.50 (mandatory).

CONTROLLED BY : County Clerk and Commissioners Court, by agreement, subject to commissioners court budgetary authorization.

PURPOSES: Used for specific records management and preservation, including for automation purposes

**Budget Analysis Worksheet Of Revenues (Fund 031) County Court Record Archive
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Revenues | 2023 ACTUAL Revenues |
|---------------------------|----------------|--------------|---------------------------|---------------------|---------------------|------------------------|-------------------------|-------------------------|
| COUNTY COURT ARCHIVE FEES | 031-340-4000 | -3.6% | \$ (500.00) | \$ 13,500.00 | \$ 14,000.00 | \$ 7,650.00 | \$ 9,412.90 | \$ 18,830.00 |
| TOTAL REVENUES | | -3.6% | \$ (500.00) | \$ 13,500.00 | \$ 14,000.00 | \$ 7,650.00 | \$ 9,412.90 | \$ 18,830.00 |

**Budget Analysis Worksheet Of Expenditures (Fund 031) County Court Record Archive
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|------------------------------------|----------------|-------------|---------------------------|---------------------|---------------------|------------------------|-----------------------------|-----------------------------|
| COUNTY COURT ARCHIVE EXPENSES | 031-403-4350 | 0.0% | \$ - | \$ 30,000.00 | \$ 30,000.00 | \$ 8,081.50 | \$ - | \$ - |
| TOTAL COUNTY COURT ACRCHIVE | | 0.0% | \$ - | \$ 30,000.00 | \$ 30,000.00 | \$ 8,081.50 | \$ - | \$ - |

STATUTE: Local Gov't Code §§118.011(f), 118.025

SOURCE: Fee paid for recording or filing services, set by the commissioners court, not to exceed \$ 10. Optional, set by the commissioners court. Accrued interest remains with this account.

Note: Effective September 1, 2019, the filing/recording maximum fee will decrease from \$ 10 to \$5.

CONTROLLED BY : County Clerk and Commissioners Court, by agreement, subject to annual public hearing and commissioners court budgetary authorization.

PURPOSES: Monies may be expended only for the preservation and restoration services performed by the county clerk in connection with maintaining a county clerk records archive on public documents designated by the county clerk as part of the records archive. The monies may not be used to purchase, lease or develop computer software to geographically index public records, excluding indexing public records by lot and block description.

Additional requirements: Fee set by commissioners court as part of budget process. County clerk designates public documents that are part of records archive and prepares plan to pay for preservation and restoration of records archive, subject to approval by commissioners court. Public hearing required.

**Budget Analysis Worksheet Of Revenues (Fund 032) COUNTY COURT TECHNOLOGY FUND
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Revenues | 2023 ACTUAL Revenues |
|-------------------------------------|----------------|-------------|---------------------------|---------------------|---------------------|------------------------|-------------------------|-------------------------|
| COUNTY COURT TECHNOLOGY FEES | 032-300-0000 | 0.0% | \$ - | \$ 20.00 | \$ 20.00 | \$ 16.00 | \$ 20.00 | \$ 44.00 |
| TOTAL REVENUES-CO COURT TECH | | 0.0% | \$ - | \$ 20.00 | \$ 20.00 | \$ 16.00 | \$ 20.00 | \$ 44.00 |

**Budget Analysis Worksheet Of Revenues (Fund 032) COUNTY COURT TECHNOLOGY FUND
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|---|----------------|-------------|---------------------------|---------------------|---------------------|------------------------|-----------------------------|-----------------------------|
| COUNTY COURT TECHNOLOGY EXPENSE | 032-403-4310 | 0.0% | \$ - | \$ 400.00 | \$ 400.00 | \$ - | \$ - | \$ - |
| TOTAL EXPENDITURES-CO COURT TECH | | 0.0% | \$ - | \$ 400.00 | \$ 400.00 | | \$ - | \$ - |

STATUE: Code of Criminal Proc. Art 102.0169

SOURCE: Fee assessed against those convicted of a criminal offense in a county court, statutory county court, or district court - \$ 4.

CONTROLLED BY: Commissioners Court

PURPOSE: To pay for the cost of continuing education for and training for county court, statutory county court, or district court judges and clerks regarding technological enhancements; purchase and maintenance of technological enhancements including: computer systems, networks, hardware and software; imaging systems; electronic kiosks; and docket management systems.

**Budget Analysis Worksheet Of Revenues (Fund 033) CO COURT RECORD PRES
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Revenues | 2023 ACTUAL Revenues |
|---|----------------|---------------|---------------------------|---------------------|---------------------|------------------------|-------------------------|-------------------------|
| REVENUE CC REC PRESERVATION | 033-340-4000 | -25.0% | \$ (150.00) | \$ 450.00 | \$ 600.00 | \$ 285.00 | \$ 610.00 | \$ 902.50 |
| TOTAL REVENUES-CO & DIST CLERK RECORD PRES | | -25.0% | \$ (150.00) | \$ 450.00 | \$ 600.00 | \$ 285.00 | \$ 610.00 | \$ 902.50 |

**Budget Analysis Worksheet Of Revenues (Fund 033) CO COURT RECORD PRES
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|--|----------------|-------------|---------------------------|---------------------|---------------------|------------------------|-----------------------------|-----------------------------|
| EXPENDITURES CC REC PRESERVATION | 033-403-4370 | 0.0% | \$ - | \$ 6,000.00 | \$ 6,000.00 | \$ - | \$ - | \$ - |
| TOTAL EXPENDITURES-CO & DIST RECORD PRES. | | 0.0% | \$ - | \$ 6,000.00 | \$ 6,000.00 | | \$ - | \$ - |

STATUTE: Gov't Code §51.708

SOURCE: Filing fee in civil cases filed in county court, statutory county court, and district court, not to exceed \$ 10.

CONTROLLED BY : Commissioners Court

PURPOSES: Digitize court records and preserve the records from natural disasters.

**Budget Analysis Worksheet Of Revenues (Fund 034) Justice Court Bldg Security Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Revenues | 2023 ACTUAL Revenues |
|--|----------------|--------------|---------------------------|---------------------|---------------------|------------------------|-------------------------|-------------------------|
| REVENUES JUSTICE COURT SECURITY | 034-340-8010 | 66.7% | \$ 400.00 | \$ 1,000.00 | \$ 600.00 | \$ 950.57 | \$ 1,548.73 | \$ 1,172.95 |
| TOTAL REVENUES-JC SECURITY FUND | | 66.7% | \$ 400.00 | \$ 1,000.00 | \$ 600.00 | \$ 950.57 | \$ 1,548.73 | \$ 1,172.95 |

**Budget Analysis Worksheet (Fund 034) Justice Court Bldg Security Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|---------------------------------------|----------------|-------------|---------------------------|---------------------|---------------------|------------------------|-----------------------------|-----------------------------|
| EXPENDITURES JUSTICE COURT SECURITY | 034-455-4530 | 0.0% | \$ - | \$ 5,000.00 | \$ 5,000.00 | \$ - | \$ - | \$ - |
| TOTAL EXPENDITURES JC SEC FUND | | 0.0% | \$ - | \$ 5,000.00 | \$ 5,000.00 | \$ - | \$ - | \$ - |

STATUE: Code of Criminal Proc. Art 1023.017(D-2)(2)

SOURCE: A defendant convicted of misdemeanor offense in a justice court shall pay a \$ 4 security fee as a cost of court.
The county treasurer shall deposit 1/4 of the cost (\$1) into a fund known as the justice court bldg security fund.

CONTROLLED BY: Commissioners Court

PURPOSE: May only be used for the purpose of providing security personnel, services, and items for a justice court located in a building that is not the county courthouse.

**Budget Analysis Worksheet Of Revenues (Fund 035) Justice Court Technology Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Revenues | 2023 ACTUAL Revenues |
|-------------------------------------|----------------|--------------|---------------------------|---------------------|---------------------|------------------------|-------------------------|-------------------------|
| JP 1 FEES | 035-340-8010 | 25.0% | \$ 500.00 | \$ 2,500.00 | \$ 2,000.00 | \$ 1,582.91 | \$ 2,782.36 | \$ 2,774.74 |
| JP 2 FEES | 035-340-8020 | 0.0% | \$ - | \$ 1,000.00 | \$ 1,000.00 | \$ 870.06 | \$ 1,716.13 | \$ 617.47 |
| TOTAL REVENUES-JUSTICE COURT | | 16.7% | \$ 500.00 | \$ 3,500.00 | \$ 3,000.00 | \$ 2,452.97 | \$ 4,498.49 | \$ 3,392.21 |

**Budget Analysis Worksheet of Expenditures (Fund 035) Justice Court Technology Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|---------------------------------|----------------|-------------|---------------------------|---------------------|---------------------|------------------------|-----------------------------|-----------------------------|
| JP 1 COMPUTER EXPENSE | 035-455-4520 | 0.0% | \$ - | \$ 5,000.00 | \$ 5,000.00 | | \$ - | \$ - |
| JP 1 TECHNOLOGY | 035-455-4530 | 0.0% | \$ - | \$ 2,500.00 | \$ 2,500.00 | | \$ - | \$ - |
| JP 2 COMPUTER EXPENSE | 035-456-4520 | 0.0% | \$ - | \$ 5,000.00 | \$ 5,000.00 | | \$ - | \$ - |
| JP 2 TECHNOLOGY | 035-456-4530 | 0.0% | \$ - | \$ 2,500.00 | \$ 2,500.00 | | \$ - | \$ - |
| TOTAL JUSTICE COURT TECH | | 0.0% | \$ - | \$ 15,000.00 | \$ 15,000.00 | \$ - | \$ - | \$ - |

STATUE: Code of Criminal Proc. Art 102.0173; Ancillary funding statue: Gov't Code §102.101(5)

SOURCE: Fee assessed against those convicted of a misdemeanor offense in justice court \$ 4.

CONTROLLED BY: Commissioners Court

PURPOSE: To pay for the cost of continuing education for justice court judges and clerks regarding technological enhancements for justice courts and purchase and maintenance of techonological enhancements for a justic court, including: computer systems, networks,hardware and software; imaging systems; electronic kiosks and ticket writers; and docket management systems.

**Budget Analysis Worksheet Of Revenues (Fund 036) Courthouse Security Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Revenues | 2023 ACTUAL Revenues |
|---|----------------|--------------|---------------------------|---------------------|---------------------|------------------------|-------------------------|-------------------------|
| COURTHOUSE SECURITY FEES | 036-342-0000 | 25.0% | \$ 1,500.00 | \$ 7,500.00 | \$ 6,000.00 | \$ 4,118.97 | \$ 8,321.99 | \$ 9,053.42 |
| TOTAL REVENUES-COURTHOUSE SECURITY | | 25.0% | \$ 1,500.00 | \$ 7,500.00 | \$ 6,000.00 | \$ 4,118.97 | \$ 8,321.99 | \$ 9,053.42 |

**Budget Analysis Worksheet (Fund 036) Courthouse Security Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|--------------------------------------|----------------|-------------|---------------------------|---------------------|---------------------|------------------------|-----------------------------|-----------------------------|
| FICA/MED TAXES | 036-560-2010 | 0.0% | \$ - | \$ 574.00 | \$ 574.00 | \$ - | \$ 185.53 | \$ 65.80 |
| BALIFF EXPENSE | 036-560-3340 | -6.7% | \$ (500.00) | \$ 7,000.00 | \$ 7,500.00 | \$ 350.00 | \$ 2,975.00 | \$ 1,295.60 |
| MISCELLANEOUS EXPENSE | 036-560-4920 | 0.0% | \$ - | \$ 55,000.00 | \$ 55,000.00 | \$ - | \$ 7,575.55 | \$ - |
| SECURITY SYSTEM-MONITORING & SERVICE | 036-560-4930 | 25.0% | \$ 500.00 | \$ 2,500.00 | \$ 2,000.00 | \$ 1,015.00 | \$ 3,302.16 | \$ 1,673.75 |
| TOTAL COURTHOUSE SECURITY | | 0.0% | \$ - | \$ 65,074.00 | \$ 65,074.00 | \$ 1,365.00 | \$ 14,038.24 | \$ 3,035.15 |

STATUE: Local Gov't Code §291.008; Code Crim Proc. §102.017

SOURCE: Civil court fee not to exceed \$ 5 (optional, set by commissioners court); Criminal court fee upon conviction \$ 3 to \$ 5 depending on offense; \$ 1 filing fee on any document not otherwise subject to security fee (mandatory if civil fee set by commissioners court)

CONTROLLED BY: Commissioners Court

PURPOSE: To pay for security personnel, services, and items related to a building housing a court, including: x-ray machine (purchase and repair); handheld and walkthrough metal detectors; identification cards and systems; electronic locking and surveillance equipment; video conferencing systems; signage; confiscated weapons inventory and tracking systems; locks, chains, alarms or similar security devices; bulletproof glass (purchase and repair); continuing education on security issues for court and security personnel; and warrant officers and related equipment.

**Budget Analysis Worksheet Of Revenues (Fund 037) Courthouse Security Interest Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Revenues | 2023 ACTUAL Revenues |
|---|----------------|-------------|---------------------------|---------------------|---------------------|------------------------|-------------------------|-------------------------|
| DEPOSITORY INTEREST | 037-360-1000 | 0.0% | \$ - | \$ 3,000.00 | \$ 3,000.00 | \$ 1,551.62 | \$ 3,774.85 | \$ 3,026.47 |
| TOTAL REVENUES-COURTHOUSE SEC. INT | | 0.0% | \$ - | \$ 3,000.00 | \$ 3,000.00 | \$ 1,551.62 | \$ 3,774.85 | \$ 3,026.47 |

**Budget Analysis Worksheet (Fund 037) Courthouse Security Interest Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|---|----------------|-------------|---------------------------|---------------------|---------------------|------------------------|-----------------------------|-----------------------------|
| COURTROOM FURNITURE | 037-510-3550 | 0.0% | \$ - | \$ 20,000.00 | \$ 20,000.00 | \$ - | \$ - | \$ - |
| TOTAL EXPENDITURES-COURTHOUSE SEC. INT | | 0.0% | \$ - | \$ 20,000.00 | \$ 20,000.00 | \$ - | \$ - | \$ - |

STATUE: Local Gov't Code § 113.021(c)

SOURCE: Established in May 2007. Interest earned by the Courthouse Security fund shall be deposited by the Treasurer into this fund

CONTROLLED BY: Commissioners Court

PURPOSE: To accumulate funding for restoration of the District Courtroom.

**Budget Analysis Worksheet Of Revenues (Fund 038) Court Facility Fee Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Revenues | 2023 ACTUAL Revenues |
|--|----------------|-------------|---------------------------|---------------------|---------------------|------------------------|-------------------------|-------------------------|
| COURT FACILITY FEES | 038-342-0000 | 0.0% | \$ - | \$ 2,000.00 | \$ 2,000.00 | \$ 1,717.00 | \$ 3,458.00 | \$ 3,621.00 |
| TOTAL REVENUES-COURT FACILITY FEE | | 0.0% | \$ - | \$ 2,000.00 | \$ 2,000.00 | \$ 1,717.00 | \$ 3,458.00 | \$ 3,621.00 |

**Budget Analysis Worksheet (Fund 038) Court Facility Fee Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|--|----------------|---------------|---------------------------|---------------------|---------------------|------------------------|-----------------------------|-----------------------------|
| MISCELLANEOUS EXPENSE | 038-560-4920 | 100.0% | \$ 10,000.00 | \$ 10,000.00 | \$ - | \$ - | \$ - | \$ - |
| TOTAL EXPENDITURES-COURT FACILITY FEE | | 100.0% | \$ 10,000.00 | \$ 10,000.00 | \$ - | \$ - | \$ - | \$ - |

STATUTE: Local Gov't6 Code 135.101,135,102

SOURCE: Percentage of the \$ 213 local consolidated civil fee on filing of any new civil case

CONTROLLED BY : Commissioners Court

PURPOSE: Fund the construction, renovation or improvement of facilities that house the courts or pay the principal of ,interest on, and costs of issuance of bonds issued for the construction, renovation, or improvement of the facilities.

**Budget Analysis Worksheet Of Revenues (Fund 039) Pretrial Intervention Program Fund
for Runnels County(County Attorney)
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Revenues | 2023 ACTUAL Revenues |
|-------------------------|----------------|---------------|---------------------------|---------------------|---------------------|------------------------|-------------------------|-------------------------|
| PRETRIAL DIVERSION FEES | 039-349-100 | 233.3% | \$ 7,000.00 | \$ 10,000.00 | \$ 3,000.00 | \$ 8,133.00 | \$ 9,350.00 | \$ 5,700.00 |
| TOTAL REVENUE | | 233.3% | \$ 7,000.00 | \$ 10,000.00 | \$ 3,000.00 | \$ 8,133.00 | \$ 9,350.00 | \$ 5,700.00 |

**Budget Analysis Worksheet Of Expenses (Fund 039) Pretrial Intervention Program Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|---------------------------------------|----------------|--------------|---------------------------|---------------------|---------------------|------------------------|-----------------------------|-----------------------------|
| SALARIES PART TIME PRETRIAL DIVERSION | 039-695-1040 | 3.5% | \$ 132.29 | \$ 3,912.04 | \$ 3,779.75 | \$ 2,325.92 | \$ 3,586.72 | \$ 3,428.36 |
| LONGEVITY | 039-695-1110 | | \$ - | | \$ - | \$ 177.66 | \$ 50.00 | \$ - |
| FICA/MED TAXES PRETRIAL DIVERSION | 039-695-2010 | 3.5% | \$ 10.12 | \$ 299.27 | \$ 289.15 | \$ 173.90 | \$ 244.24 | \$ 216.60 |
| RETIREMENT PRETRIAL DIVERSION | 039-695-2030 | 3.4% | \$ 9.50 | \$ 292.23 | \$ 282.73 | \$ - | \$ 261.12 | \$ 231.37 |
| MISCELLANEOUS-PRETRIAL | 039-695-4920 | 66.7% | \$ 10,000.00 | \$ 25,000.00 | \$ 15,000.00 | \$ - | \$ - | |
| TOTAL - PRETRIAL INTERVENTION | | 52.5% | \$ 10,151.91 | \$ 29,503.54 | \$ 19,351.63 | \$ 2,677.48 | \$ 4,142.08 | \$ 3,876.33 |

STATUE: Code Crim Proc. Art.102.0121

SOURCE: Fee not to exceed \$ 500 paid by defendant participating in a pretrial intervention program administered by a county attorney. Optional, collected by the prosecuting attorney.

CONTROLLED BY: County Attorney

PURPOSE: To reimburse a county for expenses, including the expenses of the office of the prosecuting attorney, related to a defendant's participation in a pretrial intervention program offered by the county.

LIMITATIONS: Monies may only be used to administer pretrial intervention program. The money in the fund may be expended only in accordance with a budget approved by the commissioners court.

INTERPRETATIONS: GA-1039 (2014): Pretrial intervention program funds may be used to refurbish courthouse facilities, train staff, and purchase office supplies only to the extent that the expenditures reimburse the county for expenses related to a defendant's participation in a pretrial intervention program and are used for administration of the program. The commissioners court determines the reimbursement amount, subject to judicial review.

**Budget Analysis Worksheet Of Revenues (Fund 041) Dist. Attorney Check Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Revenues | 2023 ACTUAL Revenues |
|-----------------------------|----------------|-----------|---------------------------|---------------------|---------------------|------------------------|-------------------------|-------------------------|
| DISTRICT ATTORNEY FEES | 041-340-3600 | 0% | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL FEES OF OFFICE | | 0% | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

**Budget Analysis Worksheet Of (Fund 041) Dist. Attorney Check Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|--------------------------------|----------------|-----------|---------------------------|---------------------|---------------------|------------------------|-----------------------------|-----------------------------|
| DISTRICT ATTORNEY EXPENSE | 041-700-4840 | 0% | \$ - | \$ 350.40 | \$ 350.40 | \$ - | \$ 147.10 | \$ - |
| TOTAL DISTRICT ATTORNEY | | 0% | \$ - | \$ 350.40 | \$ 350.40 | \$ - | \$ 147.10 | \$ - |

STATUE: Code Crim Proc. §102.007 Ancillary Funding: Gov't Code §103.021(21)

SOURCE: Fee paid by defendant convicted of an offense involving hot cheks or similar sight orders; not to exceed various amounts up to \$ 75 depending on the amount of the hot check or sight order

CONTROLLED BY: District Attorney or Criminal Distict Attorney

PURPOSE: Only to pay salaries and defray the expenses of the prosecutor's office.

LIMITATIONS: May not be used to supplement the district attorney's salary. The commissioners court may not reduce the budget of the district attorney's office because of the availability of the hot check funds.

**Budget Analysis Worksheet Of Revenues (Fund 042) JUVENILE CASE MANAGER
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Revenues | 2023 ACTUAL Revenues |
|----------------------|----------------|--------------|---------------------------|---------------------|---------------------|------------------------|-------------------------|-------------------------|
| COURT REVENUES | 042-340-1000 | 16.7% | \$ 500.00 | \$ 3,500.00 | \$ 3,000.00 | \$ 2,997.64 | \$ 5,418.01 | \$ 3,958.49 |
| TOTAL REVENUE | | 16.7% | \$ 500.00 | \$ 3,500.00 | \$ 3,000.00 | \$ 2,997.64 | \$ 5,418.01 | \$ 3,958.49 |

**Budget Analysis Worksheet Of Expenses (Fund 042) JUVENILE CASE MANAGER
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|-----------------------------|----------------|-----------|---------------------------|---------------------|---------------------|------------------------|-----------------------------|-----------------------------|
| MISC EXPENSE | 042-650-1000 | 0% | \$ - | \$ - | \$ - | | \$ - | \$ - |
| TOTAL - JUV CASE MGR | | 0% | \$ - | \$ - | | | \$ - | \$ - |

STATUE: Local Gov't Code Section 134.103(b)(2)

SOURCE: A person convicted of a non jailable misdemeanor offense, shall pay \$ 14 as a court cost,in addition to all other costs, on conviction.
The treasurer shall allocate the court costs received under this section to (2) the local truancy prevention and diversion fund 35.7143%.

CONTROLLED BY : COMMISSIONERS COURT

PURPOSES: Money allocated under Section 134.103 may be used by a county to finance the salary, benefits, training, travel expenses, office supplies, and other necessary expenses relating to the position of a juvenile case manager employed under Article 45.056, Criminal Code of Procedure. If there is money in the fund after these expenses are paid, a juvenile case manager may direct the remaining money to be used to implement programs directly related to education and leadership programs designed to reduce the number of juvenile refferals to the court. Money in the fund may not be used to supplement the income of an employee whose primary role is not that of a juvenile case manager.

**Budget Analysis Worksheet Of Revenues (Fund 044) Guardianship Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Revenues | 2023 ACTUAL Revenues |
|-----------------------------------|----------------|---------------|---------------------------|---------------------|---------------------|------------------------|-------------------------|-------------------------|
| GUARDIANSHIP FEES | 044-340-7000 | -25.0% | \$ (250.00) | \$ 750.00 | \$ 1,000.00 | \$ 510.00 | \$ 1,020.00 | \$ 1,320.00 |
| TOTAL REVENUE GUARDIANSHIP | | -25.0% | \$ (250.00) | \$ 750.00 | \$ 1,000.00 | \$ 510.00 | \$ 1,020.00 | \$ 1,320.00 |

**Budget Analysis Worksheet (Fund 044) Guardianship Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|-------------------------------|----------------|---------------|---------------------------|---------------------|---------------------|------------------------|-----------------------------|-----------------------------|
| GUARDIANSHIP COMPENSATION | 044-477-4010 | 150.0% | \$ 3,000.00 | \$ 5,000.00 | \$ 2,000.00 | \$ 1,190.00 | \$ - | \$ - |
| TOTAL EXP GUARDIANSHIP | | 150.0% | \$ 3,000.00 | \$ 5,000.00 | \$ 2,000.00 | \$ 1,190.00 | \$ - | \$ - |

STATUE: Local Gov't Code Section 118.067, supplementary code 118.052(2) €

SOURCE: Fee for court-initiated guardianship proceedings, paid by person filing original probate action or adverse probate action- \$20

CONTROLLED BY: Commissioners Court

PURPOSE: To supplement other money used to pay a guardian ad litem and attorney ad litem; and pay for guardianship programs for indigent incapacitated persons without family members suitable and willing to serve as guardians.

**Budget Analysis Worksheet Of Revenues (Fund 046) District Court Archive Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Revenues | 2023 ACTUAL Revenues |
|-----------------------------|----------------|-------------|---------------------------|---------------------|---------------------|------------------------|-------------------------|-------------------------|
| DISTRICT COURT ARCHIVE FEES | 046-340-7000 | 0.0% | \$ - | \$ - | \$ - | \$ 5.00 | \$ 48.51 | \$ 16.00 |
| TOTAL REVENUES | | 0.0% | \$ - | \$ - | \$ - | \$ 5.00 | \$ 48.51 | \$ 16.00 |

**Budget Analysis Worksheet Of Revenues (Fund 046) District Court Archive Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|---|----------------|-------------|---------------------------|---------------------|---------------------|------------------------|-----------------------------|-----------------------------|
| DISTRICT COURT ARCHIVE EXPENSE | 046-450-4350 | 0.0% | \$ - | \$ 2,500.00 | \$ 2,500.00 | \$ - | \$ - | |
| TOTAL EXPEND DIST COURT ARCHIVE FEES | | 0.0% | \$ - | \$ 2,500.00 | \$ 2,500.00 | | \$ - | |

STATUE: Gov't Code §51.305(b)

SOURCE: Optional district court records archive fee not to exceed \$ 10 for filing of a suit, including appeal from inferior court, or cross-action, counterclaim, intervention, contempt action, motion for new trial, or third party petition in any court in the county for which the district court accepts filings.

Note: Effective September 1, 2019, the maximum archiving fee is reduced from \$ 10 to \$ 5.

CONTROLLED BY: Commissioners Court

PURPOSE: For the preservation and restoration of the district court records archive.

LIMITATIONS: The district clerk in a county that adopts the fee must prepare an annual plan for preservation and restoration of the district court records archive. The commissioners court shall publish notice of a public hearing in a newspaper of general circulation in the county not less than 15 days before the hearing. After the hearing the commissioners court shall decide whether or not to adopt the plan.

**Budget Analysis Worksheet Of Revenues (Fund 047) District Court Records Technology Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Revenues | 2023 ACTUAL Revenues |
|--|----------------|-------------|---------------------------|---------------------|---------------------|------------------------|-------------------------|-------------------------|
| DISTRICT COURT TECHNOLOGY FEES | 047-340-7000 | 0.0% | \$ 100.00 | \$ 100.00 | | \$ 98.00 | \$ 95.00 | \$ 157.49 |
| TOTAL REVENUES- DIST COURT TECH | | 0.0% | \$ 100.00 | \$ 100.00 | \$ - | \$ 98.00 | \$ 95.00 | \$ 157.49 |

**Budget Analysis Worksheet Of Revenues (Fund 047) District Court Records Techonlogy Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|--|----------------|-----------|---------------------------|---------------------|---------------------|------------------------|-----------------------------|-----------------------------|
| DISTRICT COURT TECH EXPENDITURES | 047-450-437 | 0% | \$ - | \$ 5,000.00 | \$ 5,000.00 | \$ - | \$ - | \$ - |
| TOTAL EXPENDITURES- DIST COURT TECH | | 0% | \$ - | \$ 5,000.00 | \$ 5,000.00 | \$ - | \$ - | \$ - |

STATUE: Code of Criminal Proc. Art 102.0169

SOURCE: Fee assessed against those convicted of a criminal offense in a county court, stautory county court, or district court - \$ 4.

CONTROLLED BY: Commissioners Court

PURPOSE: To pay for the cost of continuing education for and training for county court, statutory county court, or district court judges and clerks regarding technological enhancements; purchase and maintenance of technological enhancements including: computer systems, networks, hardware and software; imaging systems; electronic kiosks; and docket management systems.

**Budget Analysis Worksheet Of Revenues (Fund 048) District Court Record's Preservation
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Revenues | 2023 ACTUAL Revenues |
|--|----------------|---------------|---------------------------|---------------------|---------------------|------------------------|-------------------------|-------------------------|
| DISTRICT COURT RECORD PRESERVATION | 048-340-7000 | -86.7% | \$ (650.00) | \$ 100.00 | \$ 750.00 | \$ 60.00 | \$ 744.40 | \$ 537.50 |
| TOTAL REVENUES DIST CLERK RECORD PRES | | -86.7% | \$ (650.00) | \$ 100.00 | \$ 750.00 | \$ 60.00 | \$ 744.40 | \$ 537.50 |

**Budget Analysis Worksheet Of Revenues (Fund 048) DIST CRT RECORD PRES
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|--|----------------|--------------|---------------------------|---------------------|---------------------|------------------------|-----------------------------|-----------------------------|
| DISTRICT COURT RECORD PRESERVATION | 048-450-4370 | 25.0% | \$ 1,000.00 | \$ 5,000.00 | \$ 4,000.00 | \$ 1,275.00 | \$ 1,964.23 | \$ 5,711.10 |
| TOTAL EXPENDITURES- DIST RECORD PRES. | | 25.0% | \$ 1,000.00 | \$ 5,000.00 | \$ 4,000.00 | \$ 1,275.00 | \$ 1,964.23 | \$ 5,711.10 |

STATUTE: Gov't Code §51.708

SOURCE: Filing fee in civil cases filed in county court, statutory county court, and district court, not to exceed \$ 10.

CONTROLLED BY : Commissioners Court

PURPOSES: Digitize court records and preserve the records from natural disasters.

**Budget Analysis Worksheet Of Revenues (Fund 049) DISTRICT CLERK Rec Mgmt
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Revenues | 2023 ACTUAL Revenues |
|--------------------------|----------------|--------------|---------------------------|---------------------|---------------------|------------------------|-------------------------|-------------------------|
| DIST CLERK REC MGMT FEES | 049-340-7000 | 10.0% | \$ 500.00 | \$ 5,500.00 | \$ 5,000.00 | \$ 3,394.40 | \$ 4,673.20 | \$ 4,875.00 |
| TOTAL REVENUES | | 10.0% | \$ 500.00 | \$ 5,500.00 | \$ 5,000.00 | \$ 3,394.40 | \$ 4,673.20 | \$ 4,875.00 |

**Budget Analysis Worksheet Expense (Fund 049) DISTRICT CLERK Rec Mgmt
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|-----------------------------|----------------|--------------|---------------------------|---------------------|---------------------|------------------------|-----------------------------|-----------------------------|
| DIST CLERK REC MGMT EXPENSE | 049-450-4360 | 10.0% | \$ 500.00 | \$ 5,500.00 | \$ 5,000.00 | \$ 3,080.00 | \$ 5,280.00 | \$ 5,280.00 |
| TOTAL EXPENDITURES | | 10.0% | \$ 500.00 | \$ 5,500.00 | \$ 5,000.00 | \$ 3,080.00 | \$ 5,280.00 | \$ 5,280.00 |

STATUTE: GOV'T CODES: § 51.317(b)(4), and (5); Code of Criminal Proc. Art. 102.005(f)(2); Ancillary funding statue: Gov't Code §§101.611(7) and (7-a).

SOURCE: Filing fees in civil cases-varying amounts: Gov't Code §51.317(b)(4) (\$10) and (b)(5) (not to exceed \$ 10) Fee imposed on defendant convicted of an offense in district court-\$ 2.50. Note: Effective September 1, 2019, the archiving fee is reduced From \$ 10 to \$5.

CONTROLLED BY : Commissioners Court

PURPOSES: To pay for specific records management and preservation, including for automation purposes, on approval by the comissioners court of a budget.

Budget Analysis Worksheet Of Revenues (Fund 059) ARPA GRANT
for Runnels County
Budget Year 2025-2026

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Revenues | 2023 ACTUAL Revenues |
|----------------------------------|----------------|-----------|---------------------------|---------------------|---------------------|------------------------|-------------------------|-------------------------|
| SPECIAL REVENUE ARPA GRANT | 059-330-4000 | 0% | \$ - | | | | | \$ - |
| INTEREST ARPA GRANT | 059-360-1000 | 0% | \$ (25,000.00) | | \$ 25,000.00 | \$ 19,834.90 | \$ 66,260.49 | \$ 71,113.08 |
| TOTAL REVENUES-ARPA GRANT | | 0% | \$ (25,000.00) | \$ - | \$ 25,000.00 | \$ 19,834.90 | \$ 66,260.49 | \$ 71,113.08 |

Budget Analysis Worksheet Of Revenues (Fund 059) ARPA GRANT
for Runnels County
Budget Year 2025-2026

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|---------------------------------------|----------------|-----------|---------------------------|---------------------|------------------------|------------------------|-----------------------------|-----------------------------|
| TOWER CONSTRUCTION | 059-690-1100 | 0% | \$ - | | \$ - | \$ - | \$ - | \$ 43,937.52 |
| SECURITY SYSTEM ANNEX | 059-690-1580 | 0% | \$ - | | \$ - | \$ - | \$ - | \$ - |
| CR 331 BRIDGE RECONSTRUCTION | 059-691-1200 | 0% | \$ - | | \$ - | \$ - | \$ - | \$ - |
| FIRE DEPT CONTR FOR LOST REVENUE | 059-694-1300 | 0% | \$ - | | \$ - | \$ - | \$ - | \$ - |
| GENERATOR JAIL COUNTY MATCH | 059-694-1450 | 0% | \$ (2,196.92) | | \$ 2,196.92 | \$ 2,196.92 | \$ - | \$ - |
| GENERATOR REPURPOSE | 059-694-1480 | 0% | \$ - | | \$ - | \$ - | \$ - | \$ - |
| IT INSIDE WIRING | 059-694-1500 | 0% | \$ (19,910.00) | | \$ 19,910.00 | \$ 19,910.00 | \$ 466.43 | \$ 7,585.00 |
| IT-OUTSIDE WIRING/FIBER | 059-691-1550 | 0% | \$ - | | \$ - | \$ - | \$ - | \$ 67,070.92 |
| SOFTWARE UPGRADE FINANCIAL PACKAGE | 059-694-1600 | 0% | \$ - | | \$ - | \$ - | \$ 25,925.00 | \$ 65,304.76 |
| COMPUTER SERVER UPGRADE | 059-694-1650 | 0% | \$ - | | \$ - | \$ - | \$ 3,770.95 | \$ 80,642.88 |
| HISTORICAL COMMISSION DONATION BOOKS | 059-694-1680 | 0% | \$ - | | \$ - | \$ - | \$ - | \$ 15,000.00 |
| SMOKE DETECTORS/ CARBON MONO DETECTO | 059-694-1700 | 0% | \$ (13,090.00) | | \$ 13,090.00 | \$ 12,840.00 | \$ - | \$ - |
| PRECINCT ROAD PROJECTS | 059-694-1850 | 0% | \$ (263,091.59) | | \$ 263,091.59 | \$ 262,923.17 | \$ 70,479.08 | \$ - |
| PRECINCT PAVING EQUIPMENT | 059-694-1900 | 0% | \$ (145,000.00) | | \$ 145,000.00 | \$ 145,000.00 | \$ - | |
| JAIL REPAIRS/UPGRADE | 059-694-2000 | 0% | \$ (519,148.37) | | \$ 519,148.37 | \$ 267,714.70 | \$ - | \$ 217,000.00 |
| JAIL MOLD REMEDIATION PROJECT | 059-694-2004 | 0% | \$ - | | \$ - | | \$ 119,000.00 | |
| JAIL EMERGENCY HOUSING | 059-694-2006 | 0% | \$ - | | \$ - | | \$ 62,633.00 | |
| JAIL EMERGENCY ADDITIONAL EXPENSE | 059-694-2008 | 0% | \$ - | | \$ - | | \$ 2,544.99 | |
| SHERIFF'S VEHICLE | 059-694-2010 | 0% | \$ (49,279.50) | | \$ 49,279.50 | \$ 49,279.50 | | |
| PLUMBING REPAIRS COURTHOUSE | 059-694-2050 | 0% | \$ - | | \$ - | | \$ 17,765.04 | \$ - |
| MEALS ON WHEELS/MEALS FOR ELDERLY | 059-691-2100 | 0% | \$ - | | \$ - | | \$ - | \$ 6,000.00 |
| LIBRARIES (BALLINGER, WINTERS, MILES) | 059-691-2150 | 0% | \$ - | | \$ - | | \$ - | |
| COURTHOUSE FOUNDATION SUPPORT | 059-694-2055 | 0% | \$ - | | \$ - | | \$ 9,000.00 | |
| ELECTRICAL/EXT BLDG & LAWN CH | 059-694-2056 | 0% | \$ - | | \$ - | | \$ 22,782.29 | |
| LANDSCAPING/WATER DIVERSION-CH | 059-694-2057 | 0% | \$ (38,727.15) | | \$ 38,727.15 | \$ 38,727.15 | \$ - | |
| DISTRICT CR SOUND SYS | 059-694-2058 | 0% | \$ (11,771.68) | | \$ 11,771.68 | \$ 11,771.68 | \$ - | |
| 1925 JAIL RESTROATION | 059-694-2059 | 0% | \$ (10,000.00) | | \$ 10,000.00 | \$ 10,000.00 | \$ - | |
| COURTHOUSE AIR COND | 059-694-2060 | 0% | \$ - | | \$ - | \$ - | \$ - | |
| UNALLOCATED FUNDS | 059-694-3000 | 0% | \$ - | | \$ - | \$ - | \$ - | |
| TOTAL EXPENDITURES-ARPA GRANT | | 0% | \$ (1,072,215.21) | \$ - | \$ 1,072,215.21 | \$ 820,363.12 | \$ 334,366.78 | \$ 502,541.08 |

**Budget Analysis Worksheet Of Revenues (060) Jail Sinking & Interest
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Revenues | 2023 ACTUAL Revenues |
|--|----------------|-----------------|---------------------------|----------------------|---------------------|------------------------|-------------------------|-------------------------|
| CURRENT AD VALOREUM TAXES I&S | 060-310-1100 | 100.0% | \$ 300,538.18 | \$ 300,538.18 | \$ - | \$ - | \$ - | \$ - |
| DELINQUENT TAXES I&S FUND | 060-310-1200 | 0.0% | \$ (100.00) | \$ - | \$ 100.00 | \$ 240.75 | \$ 75.78 | \$ 761.77 |
| INTEREST I&S FUND | 060-360-1000 | 150.0% | \$ 1,500.00 | \$ 2,500.00 | \$ 1,000.00 | \$ 1,222.09 | \$ 2,439.13 | \$ 2,030.47 |
| TOTAL JAIL SINKING AND INTEREST | | 27448.9% | \$ 301,938.18 | \$ 303,038.18 | \$ 1,100.00 | \$ 1,462.84 | \$ 2,514.91 | \$ 2,792.24 |

**Budget Analysis Worksheet Of Revenues (060) Jail Sinking & Interest
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|--|----------------|---------------|---------------------------|----------------------|---------------------|------------------------|-----------------------------|-----------------------------|
| BOND PRINCIPLE | 060-680-6100 | 100.0% | \$ 110,000.00 | \$ 110,000.00 | \$ - | | \$ - | \$ - |
| BOND INTEREST | 060-680-6500 | 100.0% | \$ 185,912.00 | \$ 185,912.00 | \$ - | | \$ - | \$ - |
| ADMIN FEE AND MISCELLANEOUS | 060-680-6900 | 100.0% | \$ 2,500.00 | \$ 2,500.00 | \$ - | | \$ - | \$ - |
| TOTAL JAIL SINKING AND INTEREST | | 100.0% | \$ 298,412.00 | \$ 298,412.00 | \$ - | | \$ - | \$ - |

**Budget Analysis Worksheet Of Revenues (061) GO BONDS SERIES 2025
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Revenues | 2023 ACTUAL Revenues |
|-----------------------------------|----------------|---------------|---------------------------|---------------------|---------------------|------------------------|-------------------------|-------------------------|
| BOND PROCEEDS | 061-310-0000 | 100.0% | \$ - | \$ - | | | | |
| INTEREST GO BONDS SERIES 2025 | 061-360-1000 | 100.0% | \$ 76,000.00 | \$ 76,000.00 | | | | |
| TOTAL GO BONDS SERIES 2025 | | 100.0% | \$ 76,000.00 | \$ 76,000.00 | \$ - | \$ - | \$ - | \$ - |

**Budget Analysis Worksheet Of Revenues (061) GO BONDS SERIES 2025
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|-----------------------------------|----------------|---------------|---------------------------|------------------------|---------------------|------------------------|-----------------------------|-----------------------------|
| ARCHITECTURAL ENGINEERING & FEES | 061-681-6630 | 100.0% | \$ 354,000.00 | \$ 354,000.00 | \$ - | | \$ - | \$ - |
| EXTERNAL INMATE HOUSING | 061-681-6640 | 100.0% | \$ 350,000.00 | \$ 350,000.00 | \$ - | | \$ - | \$ - |
| FACILITY REPAIRS | 061-681-6650 | 100.0% | \$ 572,500.00 | \$ 572,500.00 | \$ - | | \$ - | \$ - |
| MECANICAL/ELECTRICAL/PLUMBING | 061-681-6670 | 100.0% | \$ 2,099,500.00 | \$ 2,099,500.00 | \$ - | | \$ - | \$ - |
| CONTINGENCY | 061-681-5000 | 100.0% | \$ 600,000.00 | \$ 600,000.00 | \$ - | | \$ - | \$ - |
| TOTAL GO BONDS SERIES 2025 | | 100.0% | \$ 3,976,000.00 | \$ 3,976,000.00 | \$ - | \$ - | \$ - | \$ - |

Budget Analysis Worksheet Of Revenues (Fund 065) RURAL SHERIFF'S OFFICE ASSISTANCE GRANT
for Runnels County
Budget Year 2025-2026

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Revenues |
|--------------------------------------|----------------|---------------|------------------------|----------------------|----------------------|----------------------|----------------------|
| SPECIAL GRANT REVENUE | 065-330-4000 | 0.0% | \$ - | \$ 250,000.00 | \$ 250,000.00 | \$ 250,000.00 | \$ 250,000.00 |
| SPECIAL GRANT REVENUE CARRYOVER 2024 | 065-330-4000 | -100.0% | \$ (77,725.34) | \$ - | \$ 77,725.34 | \$ - | |
| DEPOSITORY INTEREST | 065-360-1000 | | \$ - | \$ - | \$ - | \$ 6,300.20 | \$ 4,419.06 |
| TOTAL REVENUES-RSOSA GRANT | | -23.7% | \$ (77,725.34) | \$ 250,000.00 | \$ 327,725.34 | \$ 256,300.20 | \$ 254,419.06 |

Budget Analysis Worksheet Of Expenditures (Fund 065) RSOSA GRANT
for Runnels County
Budget Year 2025-2026

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures |
|---------------------------------------|----------------|---------------|------------------------|----------------------|----------------------|----------------------|--------------------------|
| SHERIFF STIPEND | 065-563-1010 | 0.0% | \$ - | \$ 18,897.73 | \$ 18,897.73 | \$ 11,629.44 | \$ 15,944.85 |
| DEPUTIES STIPEND-Chief | 065-563-1030 | 0.0% | \$ - | \$ 38,959.82 | \$ 38,959.82 | \$ 23,975.36 | \$ 27,687.05 |
| STIPEND-JAILERS & MAIN | 065-563-1040 | -2.8% | \$ (2,657.14) | \$ 91,017.76 | \$ 93,674.90 | \$ 57,441.28 | \$ 28,517.78 |
| FICA/MEDICARE | 065-563-2010 | -1.8% | \$ (203.27) | \$ 11,388.96 | \$ 11,592.23 | \$ 6,895.86 | \$ 5,494.02 |
| INSURANCE-GRP JAIL MAIN | 065-563-2020 | 6.7% | \$ 872.30 | \$ 13,833.80 | \$ 12,961.50 | \$ 7,537.50 | \$ 6,686.55 |
| RETIREMENT | 065-563-2030 | -1.9% | \$ (213.64) | \$ 11,120.99 | \$ 11,334.63 | \$ 6,944.27 | \$ 5,396.48 |
| MISC EXPENDITURES-RSOSA GRANT 2024 | 065-563-4920 | -100.0% | \$ (77,725.34) | \$ - | \$ 77,725.34 | \$ 74,943.33 | \$ - |
| MISC EXPENDITURES-RSOSA GRANT 2025 | 065-563-4930 | 3.5% | \$ 2,201.76 | \$ 64,780.95 | \$ 62,579.19 | \$ - | \$ 86,966.99 |
| TOTAL EXPENDITURES-RSOSA GRANT | | -23.7% | \$ (77,725.34) | \$ 250,000.00 | \$ 327,725.34 | \$ 189,367.04 | \$ 176,693.72 |

**Budget Analysis Worksheet Of Revenues (Fund 070) Permanent Impr Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Revenues | 2023 ACTUAL Revenues |
|---------------------------------------|----------------|---------------|---------------------------|----------------------|----------------------|------------------------|-------------------------|-------------------------|
| CURRENT ADVALOREM TAXES PI | 070-310-1100 | -50.4% | \$ (171,200.31) | \$ 168,400.18 | \$ 339,600.49 | \$ 328,485.42 | \$ 117,716.20 | \$ 100,265.97 |
| DELINQUENT TAXES PI | 070-310-1200 | -50.4% | \$ (3,493.88) | \$ 3,436.74 | \$ 6,930.62 | \$ 4,991.48 | \$ 2,460.13 | \$ 2,838.71 |
| INTEREST PI | 070-360-1000 | 700.0% | \$ 3,500.00 | \$ 4,000.00 | \$ 500.00 | \$ 1,479.80 | \$ 368.55 | \$ 6,398.25 |
| INSURANCE REIMBURSEMENT | 070-360-1400 | | \$ - | \$ - | \$ - | | \$ - | \$ 29,000.00 |
| TRANSFERS OUT (IN) | 070-390-1000 | | \$ - | \$ - | \$ - | | \$ 75,000.00 | |
| TOTAL PERM IMPROVEMENT REVENUE | | -49.3% | \$ (171,194.19) | \$ 175,836.92 | \$ 347,031.11 | \$ 334,956.70 | \$ 195,544.88 | \$ 138,502.93 |

**Budget Analysis Worksheet Of Expenditures (Fund 070) Permanent Impr Fund
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|---|----------------|--------------|---------------------------|----------------------|----------------------|------------------------|-----------------------------|-----------------------------|
| JAIL REPAIRS PI | 070-510-4450 | -7.7% | \$ (5,000.00) | \$ 60,000.00 | \$ 65,000.00 | \$ 9,340.59 | \$ 74,396.30 | \$ 64,561.19 |
| ANNEX BUILDING REPAIRS PI | 070-510-4460 | 0.0% | \$ - | \$ 2,000.00 | \$ 2,000.00 | \$ 583.98 | \$ 2,250.27 | \$ 22,933.97 |
| TAX OFFICE BUILDING PI | 070-510-4470 | -39.0% | \$ (1,600.00) | \$ 2,500.00 | \$ 4,100.00 | \$ 1,608.50 | \$ 4,688.54 | \$ 1,274.09 |
| SHERIFF OFFICE BUILDING PI | 070-510-4480 | 0.0% | \$ - | \$ 500.00 | \$ 500.00 | \$ 309.68 | \$ 10,373.16 | \$ - |
| WILLIS BUILDING PI | 070-510-4490 | 0.0% | \$ - | \$ 500.00 | \$ 500.00 | \$ 496.05 | \$ 4,290.32 | \$ 947.14 |
| COURTHOUSE REPAIRS PI | 070-510-4500 | -50.0% | \$ (10,000.00) | \$ 10,000.00 | \$ 20,000.00 | \$ 5,405.39 | \$ 26,684.84 | \$ 9,250.57 |
| COUNTY EQUIPMENT PURCHASES PI | 070-510-4550 | 0.0% | \$ - | \$ 5,000.00 | \$ 5,000.00 | \$ - | \$ 1,845.63 | \$ 10,590.30 |
| COMPUTER REPLACEMENT COSTS | 070-510-4560 | | \$ 40,000.00 | \$ 40,000.00 | | | | |
| LAWN MAINTENANCE PI | 070-510-4600 | 0.0% | \$ - | \$ 2,500.00 | \$ 2,500.00 | \$ 921.16 | \$ 824.95 | \$ 2,835.29 |
| TREE MAINTENANCE PI | 070-510-4610 | 0.0% | \$ - | \$ 10,000.00 | \$ 10,000.00 | \$ - | \$ 2,500.00 | \$ 11,375.00 |
| WINTERS SO, TAX, JP OFFICE PI | 070-510-4630 | -70.6% | \$ (1,200.00) | \$ 500.00 | \$ 1,700.00 | \$ 313.96 | \$ 136.07 | \$ 17,122.79 |
| COURTHOUSE ELEVATOR/TELEPHONE PI | 070-510-4640 | 0.0% | \$ - | \$ 10,000.00 | \$ 10,000.00 | \$ 8,469.99 | \$ 9,599.26 | \$ 9,499.95 |
| LAND PURCHASE PI | 070-510-4920 | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,800.00 |
| CAPITAL PROJECTS PI | 070-510-4930 | 50.0% | \$ 50,000.00 | \$ 150,000.00 | \$ 100,000.00 | \$ - | \$ 29,047.20 | \$ 27,799.68 |
| ACTIVITY CENTER BUILDING PI | 070-510-4960 | 25.0% | \$ 500.00 | \$ 2,500.00 | \$ 2,000.00 | \$ 283.77 | \$ 133.71 | \$ 11,872.56 |
| CONTINGENCY | 070-510-5500 | 12.6% | \$ 2,800.00 | \$ 25,000.00 | \$ 22,200.00 | \$ - | \$ - | \$ - |
| MAINTENANCE EQUIPMENT PI | 070-510-5700 | 0.0% | \$ - | \$ 1,500.00 | \$ 1,500.00 | \$ - | \$ 1,145.16 | \$ 8,985.75 |
| TOWER EXPENDITURES PI | 070-510-5900 | 0.0% | \$ - | \$ 2,000.00 | \$ 2,000.00 | \$ 1,069.07 | \$ 734.81 | \$ 107.97 |
| EMERGENCY JAIL REPAIRS | 070-510-5920 | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 117,345.22 |
| TOTAL PERMANENT IMPROV. EXPENDITURES | | 30.3% | \$ 75,500.00 | \$ 324,500.00 | \$ 249,000.00 | \$ 28,802.14 | \$ 168,650.22 | \$ 319,301.47 |

STATUE: Texas Constitution Sec 9 (b)

SOURCE: The county shall levy whatever tax rate is needed for the four(4) constitutional purposes: namely general fund, permanent improvement fund, road & bridge fund and jury fund.

CONTROLLED BY: Commissioners court

PURPOSES: This fund is used to account for expenditures and capital needs of the county that are not funded with long term debt. Projects that would fit into the criteria for this fund include acquisition and construction of capitol projects, facility repairs and upgrades, major equipment purchases and technological projects. The goal of this fund is to continue to increase on an annual basis to allow for projects to be absorbed within the budget process in lieu of financing with long-term debt.

**Budget Analysis Worksheet Of Revenues (Fund 076) County Specialty Court
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Revenues | 2023 ACTUAL Revenues |
|----------------------|----------------|---------------|---------------------------|---------------------|---------------------|------------------------|-------------------------|-------------------------|
| COURT REVENUES | 076-340-1000 | 100.0% | \$ 250.00 | \$ 500.00 | \$ 250.00 | \$ 500.00 | \$ 725.00 | \$ 662.00 |
| TOTAL REVENUE | | 100.0% | \$ 250.00 | \$ 500.00 | \$ 250.00 | \$ 500.00 | \$ 725.00 | \$ 662.00 |

**Budget Analysis Worksheet Of Expenses (Fund 076) County Specialty Court
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|--------------------------------|----------------|-------------|---------------------------|---------------------|---------------------|------------------------|-----------------------------|-----------------------------|
| MISC EXPENSE | 076-776-1000 | 0.0% | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL - CO SPECIALTY CT | | 0.0% | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

STATUE: Local Gov't Code Section 131.101(b)(6), Sec 134.153

SOURCE: A person convicted of a felony shall pay \$ 105 as a court cost, in addition to all other costs, on conviction. The Treasurer shall allocate the court costs received under this section to the following accounts: (6) the county specialty court account 23.8095 %.

CONTROLLED BY : COMMISSIONERS COURT

PURPOSES: Money allocated under Section 134.101 may be used by a county only to fund specialty court programs established under Subtitle K, Title 2, Government Code

**Budget Analysis Worksheet Of Revenues (Fund 077) Contract Elections
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Revenues | 2023 ACTUAL Revenues |
|---|----------------|----------|---------------------------|---------------------|---------------------|------------------------|-------------------------|-------------------------|
| ELECTION FEE INCOME 10% | 077-340-5000 | 50.0% | \$ 500.00 | \$ 1,500.00 | \$ 1,000.00 | \$ 1,299.00 | \$ - | \$ 137.19 |
| TOTAL REVENUES-CO & DIST CLERK RECORD PRES | | 50.0% | \$ 500.00 | \$ 1,500.00 | \$ 1,000.00 | \$ 1,299.00 | \$ - | \$ 137.19 |

**Budget Analysis Worksheet Of Revenues (Fund 077) CONTRACT ELECTIONS
for Runnels County
Budget Year 2025-2026**

| Account Name | Account Number | % chg | \$ Value chg Inc (dcr) | 2025-2026 Budget | 2024-2025 Budget | 2025 YTD THRU APRIL | 2024 ACTUAL Expenditures | 2023 ACTUAL Expenditures |
|--|----------------|--------------|---------------------------|---------------------|---------------------|------------------------|-----------------------------|-----------------------------|
| MISC EXP-CONTRACT ELECTIONS | 077-490-4920 | 71.4% | \$ 2,500.00 | \$ 6,000.00 | \$ 3,500.00 | \$ - | \$ - | \$ - |
| TOTAL EXPENDITURES-CO & DIST RECORD PRES. | | 71.4% | \$ 2,500.00 | \$ 6,000.00 | \$ 3,500.00 | \$ - | \$ - | \$ - |

STATUE: Elec. Code §31.100

SOURCE: Money paid to the county elections officer under an election services contract

CONTROLLED BY: County Elections Officer

PURPOSE: To defry expenses of the county elections officer in connection with election-related duties or functions.

LIMITATIONS: Commissioners court may not consider availability of the election services contract fund in adopting the county budget for the county election officer.

1 TEX ADMIN CODE 81.161:County election officer shall request expenditure from the fund in writing to the commissioners court, which shall handle the request following normal county purchasing and policies guidelines. The count may either approve or deny the request. The court may not approve use of the election contract funds without written approval of the county election officer.

FUND BALANCE SUMMARY FOR RUNNELS COUNTY
2025-2026

| FUND | DESCRIPTION | ESTIMATED FUND BALANCE | BUDGETED REVENUES | BUDGETED APPROPRIATIONS | ESTIMATED ENDING FUND BALANCE |
|-------------|--------------------------|-----------------------------------|------------------------------|------------------------------------|--|
| 010 | GENERAL FUND | \$ 2,740,000.00 | \$ 5,752,527.92 | \$ 6,323,829.35 | \$ 2,168,698.57 |
| 020 | JURY FUND | \$ 150,000.00 | \$ 340,905.65 | \$ 346,925.49 | \$ 143,980.16 |
| 021 | ROAD & BRIDGE #1 | \$ 487,631.00 | \$ 579,595.11 | \$ 635,000.00 | \$ 432,226.10 |
| 022 | ROAD & BRIDGE #2 | \$ 317,985.00 | \$ 579,595.11 | \$ 635,000.00 | \$ 262,580.10 |
| 023 | ROAD & BRIDGE #3 | \$ 383,459.00 | \$ 579,595.11 | \$ 635,000.00 | \$ 328,054.11 |
| 024 | ROAD & BRIDGE #4 | \$ 307,800.00 | \$ 579,595.11 | \$ 635,000.00 | \$ 252,395.10 |
| 025 | PAVING DEPARTMENT | \$ 161,646.00 | \$ 117,557.94 | \$ 134,500.00 | \$ 144,703.94 |
| 060 | JAIL INTEREST & SINKING | \$ 50,000.00 | \$ 303,038.18 | \$ 298,412.00 | \$ 54,626.18 |
| 070 | PERMANENT IMPRV FUND | \$ 335,500.00 | \$ 175,836.92 | \$ 324,500.00 | \$ 186,836.92 |
| 015 | LAW LIBRARY FUND | \$ 26,033.00 | \$ 5,000.00 | \$ 10,000.00 | \$ 21,033.00 |
| 016 | EXCESS JUDICIAL FUND | \$ 7,159.00 | \$ - | \$ 6,000.00 | \$ 1,159.00 |
| 028 | VITAL STATISTICS PRESER | \$ 8,521.00 | \$ 400.00 | \$ 4,000.00 | \$ 4,921.00 |
| 030 | CO CLK RMO FUND | \$ 176,822.00 | \$ 19,000.00 | \$ 108,300.00 | \$ 87,522.00 |
| 031 | CO COURT ARCHIVE FUND | \$ 61,445.00 | \$ 13,500.00 | \$ 30,000.00 | \$ 44,945.00 |
| 032 | COUNTY COURT TECH | \$ 804.00 | \$ 20.00 | \$ 400.00 | \$ 424.00 |
| 033 | COUNTY COURT REC PRES | \$ 11,175.00 | \$ 450.00 | \$ 6,000.00 | \$ 5,625.00 |
| 034 | JUSTICE COURT SEC. FUND | \$ 15,258.00 | \$ 1,000.00 | \$ 5,000.00 | \$ 11,258.00 |
| 035 | JUSTICE COURT TECH FUND | \$ 21,900.00 | \$ 3,500.00 | \$ 15,000.00 | \$ 10,400.00 |
| 036 | COURTHOUSE SECURITY | \$ 68,550.00 | \$ 7,500.00 | \$ 65,074.00 | \$ 10,976.00 |
| 037 | COURTHOUSE SEC. INT FUND | \$ 28,480.00 | \$ 3,000.00 | \$ 20,000.00 | \$ 11,480.00 |
| 038 | COURT FACILITY FEE FUND | \$ 14,000.00 | \$ 2,000.00 | \$ 10,000.00 | \$ 6,000.00 |
| 039 | PRETRIAL INTERVENTION | \$ 71,000.00 | \$ 10,000.00 | \$ 29,503.54 | \$ 51,496.46 |
| 040 | ATTORNEY CHECK FUND | \$ 7,900.00 | \$ 75.00 | \$ 4,738.25 | \$ 3,236.75 |
| 041 | DIST ATTY CHECK FUND | \$ 350.45 | \$ - | \$ 350.40 | \$ 0.05 |
| 042 | JUVENILE CASE MANAGER | \$ 22,500.00 | \$ 3,500.00 | \$ - | \$ 26,000.00 |
| 044 | GUARDIANSHIP FUND | \$ 11,900.00 | \$ 750.00 | \$ 5,000.00 | \$ 7,650.00 |
| 046 | DISTRICT COURT ARCHIVE | \$ 2,500.00 | \$ - | \$ 2,500.00 | \$ - |
| 047 | DIST COURT TECH | \$ 12,150.00 | \$ 100.00 | \$ 5,000.00 | \$ 7,250.00 |
| 048 | DISTRICT CLERK REC PRES | \$ 7,150.00 | \$ 100.00 | \$ 5,000.00 | \$ 2,250.00 |
| 049 | DISTRICT CLERK RM FUND | \$ 4,000.00 | \$ 5,500.00 | \$ 5,500.00 | \$ 4,000.00 |
| 059 | ARPA GRANT | \$ - | \$ - | \$ - | \$ - |
| 061 | GO BONDS CONSTRUCTION | \$ 3,900,000.00 | \$ 76,000.00 | \$ 3,976,000.00 | \$ - |
| 065 | RSOSA GRANT | \$ 500.00 | \$ 250,000.00 | \$ 250,000.00 | \$ 500.00 |
| 076 | COUNTY SPECIALTY COURT | \$ 3,000.00 | \$ 500.00 | \$ - | \$ 3,500.00 |
| 077 | CONTRACT ELECTIONS | \$ 4,900.00 | \$ 1,500.00 | \$ 6,000.00 | \$ 400.00 |
| | TOTAL BUDGET | \$ 9,422,018.45 | \$ 9,411,642.05 | \$ 14,537,533.04 | \$ 4,296,127.46 |

APPENDIX-2025 TAX RATE CALCULATIONS-COUNTY

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

Form 50-856

RUNNELS COUNTY

Taxing Unit Name

613 Hutchings Avenue Ballinger, Texas

Taxing Unit's Address, City, State, ZIP Code

325-365-2339

Phone (area code and number)

<http://www.co.runnels.tx.us>

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 | \$ 1,095,099,933 |
| 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 | \$ 142,127,421 |
| 3. | Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1. | \$ 952,972,512 |
| 4. | Prior year total adopted tax rate. | \$ 0.549370 /\$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)

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

Form 50-856

| 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. | \$ 952,972,512 |
| 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: | \$ 427,606 |
| | B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: | + \$ 1,282,118 |
| | C. Value loss. Add A and B. ⁶ | \$ 1,709,724 |
| 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. | |

| | | |
|------------|--|------------------|
| | rent year; do not use properties that qualified in the prior year. | |
| | A. Prior year market value: \$ 960,300 | |
| | B. Current year productivity or special appraised value: - \$ 119,240 | |
| | C. Value loss. Subtract B from A. ⁷ | \$ 841,060 |
| 12. | Total adjustments for lost value. Add Lines 9, 10C and 11C. | \$ 2,550,784 |
| 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. | \$ 950,421,728 |
| 15. | Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100. | \$ 5,221,331 |
| 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 | \$ 4,345 |
| 17. | Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰ | \$ 5,225,676 |
| 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: \$ 1,194,556,232 | |
| | B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 276,983 | |
| | 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 24 below. ¹² - \$ 0 | |
| | E. Total current year value. Add A and B, then subtract C and D. | \$ 1,194,833,215 |

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)

¹² Tex. Tax Code §26.03(c)

Form 50-856

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|--|------------------|
| 19. | <p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>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 \$ 0</p> <p>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</p> <p>C. Total value under protest or not certified. Add A and B. \$ 0</p> | |
| 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 | \$ 155,267,615 |
| 21. | Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0. | \$ 0 |
| 22. | Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰ | \$ 1,039,565,600 |
| 23. | Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²¹ | \$ 0 |
| 24. | Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²² | |

| | | |
|------------|---|--------------------|
| | property on which a tax abatement agreement has expired for the current year. -- | \$ 5,827,170 |
| 25. | Total adjustments to the current year taxable value. Add Lines 23 and 24. | \$ 5,827,170 |
| 26. | Adjusted current year taxable value. Subtract Line 25 from Line 22. | \$ 1,033,738,430 |
| 27. | Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³ | \$ 0.505512 /\$100 |
| 28. | COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁴ | \$ 0.533897 /\$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.

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)(C) and 26.012(1-b)

¹⁸ Tex. Tax Code §26.012(1-a)

¹⁹ Tex. Tax Code §26.04(d-3)

²⁰ Tex. Tax Code §26.012(6)

²¹ Tex. Tax Code §26.012(17)

²² Tex. Tax Code §26.012(17)

²³ Tex. Tax Code §26.04(c)

²⁴ Tex. Tax Code §26.04(d)

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

Form 50-856

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------------|--|--------------------|
| 29. | Prior year M&O tax rate. Enter the prior year M&O tax rate. | \$ 0.549370 /\$100 |
| 30. | Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 952,972,512 |

| | | |
|-----|---|--|
| | | → ----- |
| 31. | Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100. | \$ 5,235,345 |
| 32. | Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year..... + \$ 4,345 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..... \$ 4,345 E. Add Line 31 to 32D. | \$ 5,239,690 |
| 33. | Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 1,033,738,430 |
| 34. | Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100. | \$ 0.506868 /\$100 |
| 35. | Rate adjustment for state criminal justice mandate.²⁶ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. | \$ 0.000000 /\$100 |
| 36. | Rate adjustment for indigent health care expenditures.²⁷ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the | |

| | |
|--|---------------------|
| A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..... | \$ 0 |
| B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose..... | – \$ 371 |
| C. Subtract B from A and divide by Line 33 and multiply by \$100..... | \$ -0.000036 /\$100 |
| D. Enter the rate calculated in C. If not applicable, enter 0. | \$ 0.000000 /\$100 |

²⁵ [Reserved for expansion]

²⁶ Tex. Tax Code §26.044

²⁷ Tex. Tax Code §26.0441

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

Form 50-856

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|--|-----------------------------------|--------------------|
| 37. Rate adjustment for county indigent defense compensation. ²⁸ | | |
| 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..... | \$ 35,750 | |
| 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..... | \$ 109,448 | |
| C. Subtract B from A and divide by Line 33 and multiply by \$100..... | \$ -0.007130 /\$100 | |
| D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100..... | \$ 0.000529 /\$100 | |
| E. Enter the lesser of C and D. If not applicable, enter 0. | | \$ 0.000000 /\$100 |
| 38. Rate adjustment for county hospital expenditures. ²⁹ | | |
| 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 | |

| | | |
|-----|--|----------------------------------|
| | <p>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, 2023 and ending on June 30, 2024. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p> | <p>\$ <u>0.000000</u> /\$100</p> |
| 39. | <p>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.</p> <p>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. \$ <u>0</u></p> <p>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 \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ <u>0.000000</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p> | <p>\$ <u>0.000000</u> /\$100</p> |
| 40. | <p>Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.</p> | <p>\$ <u>0.506868</u> /\$100</p> |
| 41. | <p>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.</p> <p>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 \$ <u>269,445</u></p> <p>B. Divide Line 41A by Line 33 and multiply by \$100 \$ <u>0.026065</u> /\$100</p> <p>C. Add Line 41B to Line 40.</p> | <p>\$ <u>0.532933</u> /\$100</p> |
| 42. | <p>Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.</p> | <p>\$ <u>0.551585</u> /\$100</p> |

²⁸ Tex. Tax Code §26.0442

²⁹ Tex. Tax Code §26.0443

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

Form 50-856

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|-------------|---|--------------------|
| D42. | <p>Disaster Line 42 (D42): 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:</p> <p>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</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. ³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p> | \$ 0.000000 /\$100 |
| 43. | <p>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:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>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. ³¹</p> <p>Enter debt amount \$ 298,412</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 25,000</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A.</p> | \$ 273,412 |
| 44. | Certified prior year excess debt collections. Enter the amount certified by the collector. ³² | \$ 0 |
| 45. | Adjusted current year debt. Subtract Line 44 from Line 43E. | \$ 273,412 |
| 46. | Current year anticipated collection rate. | |

| | | |
|-------------|--|---------------------------|
| 46. | Current year anticipated collection rate. | |
| A. | Enter the current year anticipated collection rate certified by the collector. ³³ | <u>98.27</u> % |
| B. | Enter the prior year actual collection rate. | <u>96.73</u> % |
| C. | Enter the 2023 actual collection rate. | <u>97.88</u> % |
| D. | Enter the 2022 actual collection rate. | <u>98.27</u> % |
| 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%. ³⁴ | <u>98.27</u> % |
| 47. | Current year debt adjusted for collections. Divide Line 45 by Line 46E. | \$ <u>278,225</u> |
| 48. | Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ <u>1,039,565,600</u> |
| 49. | Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100. | \$ <u>0.026763</u> /\$100 |
| 50. | Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49. | \$ <u>0.578348</u> /\$100 |
| D50. | Disaster Line 50 (D50): 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 D42. Add Line D42 and 49. | \$ <u>0.000000</u> /\$100 |

³⁰ Tex. Tax Code §26.042(a)

³¹ Tex. Tax Code §26.012(7)

³² Tex. Tax Code §26.012(10) and 26.04(b)

³³ Tex. Tax Code §26.04(b)

³⁴ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

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

Form 50-856

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------------|---|---------------------------|
| 51. | 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. | \$ <u>0.607804</u> /\$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 |
|------|--|--------------------|
| 52. | Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³⁵ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0. | \$ 0 |
| 53. | Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³⁶ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - 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. | \$ 270,679 |
| 54. | Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 1,039,565,600 |
| 55. | Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100. | \$ 0.026037 /\$100 |
| 56. | Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 0.533897 /\$100 |
| 57. | Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year. | \$ 0.533897 /\$100 |
| 58. | Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ 0.607804 /\$100 |
| 59. | Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58. | \$ 0.581767 /\$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 |
|------|--|-------------|
| 60. | Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter. | |

| | |
|--|---------------------------|
| 60. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹ | \$ <u>0</u> |
| 61. Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ <u>1,039,565,600</u> |
| 62. Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100. | \$ <u>0.000000</u> /\$100 |

³⁵ Tex. Tax Code §26.041 (d)

³⁶ Tex. Tax Code §26.041 (i)

³⁷ Tex. Tax Code §26.041 (d)

³⁸ Tex. Tax Code §26.04(c)

³⁹ Tex. Tax Code §26.04(c)

⁴⁰ Tex. Tax Code §26.045(d)

⁴¹ Tex. Tax Code §26.045(i)

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

Form 50-856

| Line | Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet | Amount/Rate |
|------------|---|---------------------------|
| 63. | Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax). | \$ <u>0.581767</u> /\$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. ⁴² 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. ⁴³

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; ⁴⁴
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); ⁴⁵ 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. ⁴⁶

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. ⁴⁷

| Line | Unused Increment Rate Worksheet | Amount/Rate |
|------------|--|---------------------------|
| 64. | 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 68) | \$ <u>0.580507</u> /\$100 |
| | B. Unused increment rate (Line 67) | \$ <u>0.000477</u> /\$100 |
| | C. Subtract B from A | \$ <u>0.580030</u> /\$100 |

| | |
|---|---------------------|
| C. Subtract B from A..... | \$ 0.000000 /\$100 |
| D. Adopted Tax Rate..... | \$ 0.579778 /\$100 |
| E. Subtract D from C..... | \$ 0.000252 /\$100 |
| F. 2024 Total Taxable Value (Line 60)..... | \$ 950,971,479 |
| G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero..... | \$ 2,396 |
| 65. 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)..... | \$ 0.585571 /\$100 |
| B. Unused increment rate (Line 66)..... | \$ 0.000000 /\$100 |
| C. Subtract B from A..... | \$ 0.585571 /\$100 |
| D. Adopted Tax Rate..... | \$ 0.585571 /\$100 |
| E. Subtract D from C..... | \$ 0.000000 /\$100 |
| F. 2023 Total Taxable Value (Line 60)..... | \$ 904,093,366 |
| G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero..... | \$ 0 |
| 66. 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)..... | \$ 0.612175 /\$100 |
| B. Unused increment rate (Line 66)..... | \$ 0.000934 /\$100 |
| C. Subtract B from A..... | \$ 0.611241 /\$100 |
| D. Adopted Tax Rate..... | \$ 0.612171 /\$100 |
| E. Subtract D from C..... | \$ -0.000930 /\$100 |
| F. 2022 Total Taxable Value (Line 60)..... | \$ 836,759,428 |
| G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero..... | \$ 0 |
| 67. Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G | \$ 2,396 /\$100 |
| 68. 2025 Unused Increment Rate. Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i>. Multiply the result by 100 | \$ 0.000230 /\$100 |
| 69. Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution) | \$ 0.581997 /\$100 |

⁴² Tex. Tax Code §26.013(b)

⁴³ Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)

⁴⁴ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

⁴⁵ Tex. Tax Code §§26.0501(a) and (c)

⁴⁶ Tex. Local Gov't Code §120.007(d)

⁴⁷ Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit. ⁴⁸

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. ⁴⁹

| Line | De Minimis Rate Worksheet | Amount/Rate |
|------|--|--------------------|
| 70. | Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ 0.535328 /\$100 |
| 71. | Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 1,039,565,600 |
| 72. | Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100. | \$ 0.048097 /\$100 |
| 73. | Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ 0.026763 /\$100 |
| 74. | De minimis rate. Add Lines 70, 72 and 73. | \$ 0.610188 /\$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.⁵⁰

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. ⁵¹

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 |
|------|--|--------------------|
| 75. | 2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 0.579778 /\$100 |
| 76. | Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² 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) | |

| | | |
|------------|---|---------------------------|
| | <p>of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i>.</p> <p>- or -</p> <p>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, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> 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.⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet.</p> <p>- or -</p> <p>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.</p> | <p>\$ 0.000000 /\$100</p> |
| 77. | Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75. | <p>\$ 0.000000 /\$100</p> |
| 78. | Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | <p>\$ 950,421,728</p> |
| 79. | Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100. | <p>\$ 0</p> |
| 80. | Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | <p>\$ 1,033,738,430</p> |
| 81. | Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵³ | <p>\$ 0.000000 /\$100</p> |

⁴⁸ Tex. Tax Code §26.012(8-a)
⁴⁹ Tex. Tax Code §26.063(a)(1)
⁵⁰ Tex. Tax Code §26.042(b)
⁵¹ Tex. Tax Code §26.042(f)
⁵² Tex. Tax Code §26.042(c)
⁵³ Tex. Tax Code §26.042(b)

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

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| Line | Emergency Revenue Rate Worksheet | Amount/Rate |
|------------|--|---------------------------|
| 82. | Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate). | <p>\$ 0.581997 /\$100</p> |

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.533897 /\$100

As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 28

Voter-approval tax rate

\$ 0.581997 /\$100

As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 69

De minimis rate

\$ 0.610188 /\$100

If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁴

**print
here** ➤

Susan Hallford

Printed Name of Taxing Unit Representative

**sign
here** ➤

Susan Hallford

Taxing Unit Representative

07/30/2025

Date

APPENDIX-2025 TAX RATE CALCULATIONS-SPECIAL ROAD & BRIDGE

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

Form 50-856

RUNNELS COUNTY

Special Road and Bridge

325-365-2339

Taxing Unit Name

Phone (area code and number)

613 Hutchings Avenue Ballinger, Texas

<http://www.co.runnels.tx.us>

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

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

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 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 | \$ 1,095,099,933 |
| 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 | \$ 142,127,421 |
| 3. | Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1. | \$ 952,972,512 |
| 4. | Prior year total adopted tax rate. | \$ 0.030408 /\$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)

Form developed by: Texas Comptroller of Public Accounts, Property Tax Assistance Division

For additional copies, visit: comptroller.texas.gov/taxes/property-tax

50-856 • 6-25/13

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

Form 50-856

| 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. | \$ 952,972,512 |
| 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: \$ 427,606 | |
| | B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 1,282,118 | |
| | C. Value loss. Add A and B. ⁶ | \$ 1,709,724 |
| 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: \$ 960,300 | |
| | B. Current year productivity or special appraised value: - \$ 119,240 | |
| | C. Value loss. Subtract B from A. ⁷ | \$ 841,060 |
| 12. | Total adjustments for lost value. Add Lines 9, 10C and 11C. | \$ 2,550,784 |
| 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. | \$ 950,421,728 |
| 15. | Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100. | 289.004 |

| | |
|--|------------------|
| 15. Adjusted prior year total taxable value. Add Line 14 and Line 13, and enter the result. | \$ 200,000 |
| 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 | \$ 4,345 |
| 17. Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰ | \$ 293,349 |
| 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: \$ 1,194,556,232 | |
| B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0 | |
| C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 | |
| D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment 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 24 below. ¹² - \$ 0 | |
| E. Total current year value. Add A and B, then subtract C and D. | \$ 1,194,556,232 |

⁹ Tex. Tax Code §26.012(15)

¹⁰ Tex. Tax Code §26.012(15)

¹¹ Tex. Tax Code §26.012(15)

¹² Tex. Tax Code §26.03(c)

¹³ Tex. Tax Code §26.012(13)

¹⁴ Tex. Tax Code §26.012(13)

¹⁵ Tex. Tax Code §26.012, 26.04(c-2)

¹⁶ Tex. Tax Code §26.03(c)

2025 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts **Form 50-856**

| 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 | \$ 0 |
| | 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. | \$ 0 |
| 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 | \$ 155,267,615 |

| | |
|--|--------------------|
| 21. Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0. | \$ 0 |
| 22. Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰ | \$ 1,039,288,617 |
| 23. Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²¹ | \$ 0 |
| 24. Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²² | \$ 5,827,170 |
| 25. Total adjustments to the current year taxable value. Add Lines 23 and 24. | \$ 5,827,170 |
| 26. Adjusted current year taxable value. Subtract Line 25 from Line 22. | \$ 1,033,461,447 |
| 27. Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³ | \$ 0.028385 /\$100 |
| 28. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁴ | \$ 0.533897 /\$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:

- 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.
- 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.

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)(C) and 26.012(1-b)

¹⁸ Tex. Tax Code §26.012(1-a)

¹⁹ Tex. Tax Code §26.04(d-3)

²⁰ Tex. Tax Code §26.012(8)

²¹ Tex. Tax Code §26.012(17)

²² Tex. Tax Code §26.012(17)

²³ Tex. Tax Code §26.04(c)

²⁴ Tex. Tax Code §26.04(d)

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

Form 50-856

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|--|-----------------------------------|-------------|
| 29. Prior year M&O tax rate. Enter the prior year M&O tax rate. | \$ 0.030408 /\$100 | |
| 30. Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue | | |

| | | |
|-----|---|--------------------|
| 30. | Prior year taxable value, adjusted for actual and potential cost-oriented adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 952,972,512 |
| 31. | Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100. | \$ 289,779 |
| 32. | Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year..... + \$ 4,345 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..... \$ 4,345 E. Add Line 31 to 32D. | \$ 294,124 |
| 33. | Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 1,033,461,447 |
| 34. | Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100. | \$ 0.028460 /\$100 |
| 35. | Rate adjustment for state criminal justice mandate.²⁶ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ _____/\$100 D. Enter the rate calculated in C. If not applicable, enter 0. | \$ _____/\$100 |
| 36. | Rate adjustment for indigent health care expenditures.²⁷ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..... \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose..... - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ _____/\$100 D. Enter the rate calculated in C. If not applicable, enter 0. | \$ _____/\$100 |

²³ [Reserved for expansion]
²⁴ Tex. Tax Code §26.044
²⁷ Tex. Tax Code §26.0441

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

Form 50-856

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|---|--------------------|
| 37. | Rate adjustment for county indigent defense compensation. ²⁴ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 0 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0. | \$ 0.000000 /\$100 |
| 38. | Rate adjustment for county hospital expenditures. ²⁵ 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, 2023 and ending on June 30, 2024. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0. | \$ 0.000000 /\$100 |
| 39. | Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. | \$ 0.000000 /\$100 |
| 40. | Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D. | \$ 0.028460 /\$100 |

| | | |
|------------|--|--------------------|
| 41. | Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. | |
| | A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent | \$ 0 |
| | B. Divide Line 41A by Line 33 and multiply by \$100 | \$ 0.000000 /\$100 |
| | C. Add Line 41B to Line 40. | \$ 0.028460 /\$100 |
| 42. | Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035. | \$ 0.029456 /\$100 |

²⁸ Tex. Tax Code §26.0442
²⁹ Tex. Tax Code §26.0443

| | |
|--|--------------------|
| 2025 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts | Form 50-856 |
|--|--------------------|

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|-------------|---|--------------------|
| D42. | Disaster Line 42 (D42): 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 41C by 1.08. ³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42). | \$ 0.000000 /\$100 |
| 43. | Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³¹ Enter debt amount | \$ 0 |
| | B. Subtract unencumbered fund amount used to reduce total debt. | -\$ 0 |
| | C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) | -\$ 0 |
| | D. Subtract amount paid from other resources | -\$ 0 |
| | E. Adjusted debt. Subtract B, C and D from A. | \$ 0 |

| | | |
|-------------|---|--------------------|
| 44. | Certified prior year excess debt collections. Enter the amount certified by the collector. ³² | \$ 0 |
| 45. | Adjusted current year debt. Subtract Line 44 from Line 43E. | \$ 0 |
| 46. | Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³³ 0.00 % B. Enter the prior year actual collection rate..... 0.00 % C. Enter the 2023 actual collection rate. 0.00 % D. Enter the 2022 actual collection rate. 0.00 % 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%. ³⁴ 0.00 % | |
| 47. | Current year debt adjusted for collections. Divide Line 45 by Line 46E. | \$ 0 |
| 48. | Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 1,039,288,617 |
| 49. | Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100. | \$ 0.000000 /\$100 |
| 50. | Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49. | \$ 0.029456 /\$100 |
| D50. | Disaster Line 50 (D50): 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 D42. Add Line D42 and 49. | \$ 0.000000 /\$100 |

³² Tex. Tax Code §26.042(a)

³³ Tex. Tax Code §26.012(f)

³⁴ Tex. Tax Code §26.012(10) and 26.04(b)

³⁵ Tex. Tax Code §26.04(b)

³⁶ Tex. Tax Code §526.04(h), (h-1) and (h-2)

2025 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts **Form 50-856**

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------------|---|--------------------|
| 51. | 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. | \$ 0.607804 /\$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 |
|------------|--|-------------|
| 52. | Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³⁵ 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. | |

| | | |
|------------|---|--------------------|
| | taxing units that adopted the sales tax before November of the prior year, enter 0. | \$ 0 |
| 53. | Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³⁶ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - 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. | \$ 270,679 |
| 54. | Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 1,039,565,600 |
| 55. | Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100. | \$ 0.026037 /\$100 |
| 56. | Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 0.533897 /\$100 |
| 57. | Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year. | \$ 0.533897 /\$100 |
| 58. | Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ 0.607804 /\$100 |
| 59. | Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58. | \$ 0.581767 /\$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 |
|------------|--|--------------------|
| 60. | Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹ | \$ 0 |
| 61. | Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 1,039,565,600 |
| 62. | Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100. | \$ 0.000000 /\$100 |

³⁶ Tex. Tax Code §26.041(d)

³⁷ Tex. Tax Code §26.041(f)

³⁸ Tex. Tax Code §26.041(d)

³⁹ Tex. Tax Code §26.04(c)

⁴⁰ Tex. Tax Code §26.04(c)

⁴¹ Tex. Tax Code §26.045(d)

⁴² Tex. Tax Code §26.045(f)

| Line | Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet | Amount/Rate |
|------|---|-------------|
|------|---|-------------|

| | |
|---|--------------------|
| 63. Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax). | \$ 0.581767 /\$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. ⁴² 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. ⁴³

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; ⁴⁴
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); ⁴⁵ 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. ⁴⁶

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. ⁴⁷

| Line | Unused Increment Rate Worksheet | Amount/Rate |
|------------|---|---------------------|
| 64. | 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 68) | \$ 0.580507 /\$100 |
| | B. Unused increment rate (Line 67) | \$ 0.000477 /\$100 |
| | C. Subtract B from A | \$ 0.580030 /\$100 |
| | D. Adopted Tax Rate | \$ 0.579778 /\$100 |
| | E. Subtract D from C | \$ 0.000252 /\$100 |
| | F. 2024 Total Taxable Value (Line 60) | \$ 950,971,479 |
| | G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero..... | \$ 2,396 |
| 65. | 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) | \$ 0.585571 /\$100 |
| | B. Unused increment rate (Line 66) | \$ 0.000000 /\$100 |
| | C. Subtract B from A | \$ 0.585571 /\$100 |
| | D. Adopted Tax Rate | \$ 0.585571 /\$100 |
| | E. Subtract D from C | \$ 0.000000 /\$100 |
| | F. 2023 Total Taxable Value (Line 60) | \$ 904,093,386 |
| | G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero..... | \$ 0 |
| 66. | 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) | \$ 0.612175 /\$100 |
| | B. Unused increment rate (Line 66) | \$ 0.000934 /\$100 |
| | C. Subtract B from A | \$ 0.611241 /\$100 |
| | D. Adopted Tax Rate | \$ 0.612171 /\$100 |
| | E. Subtract D from C | \$ -0.000930 /\$100 |
| | F. 2022 Total Taxable Value (Line 60) | \$ 836,759,428 |
| | G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero..... | \$ 0 |
| 67. | Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G | \$ 2,396 /\$100 |
| 68. | 2025 Unused Increment Rate. Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100 | \$ 0.000230 /\$100 |
| 69. | Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution) | \$ 0.581997 /\$100 |

⁴² Tex. Tax Code §26.013(b)
⁴³ Tex. Tax Code §526.013(a)(1-a), (1-b), and (2)
⁴⁴ Tex. Tax Code §526.04(c)(2)(A) and 26.042(a)
⁴⁵ Tex. Tax Code §526.0501(a) and (c)
⁴⁶ Tex. Local Gov't Code §120.007(d)
⁴⁷ Tex. Local Gov't Code §26.04(c)(2)(B)

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

Form 50-856

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. ⁴⁸
 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. ⁴⁹

| Line | De Minimis Rate Worksheet | Amount/Rate |
|------|--|--------------------|
| 70. | Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ 0.535328 /\$100 |
| 71. | Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 1,039,565,600 |
| 72. | Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100. | \$ 0.048097 /\$100 |
| 73. | Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ 0.026763 /\$100 |
| 74. | De minimis rate. Add Lines 70, 72 and 73. | \$ 0.610188 /\$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.⁵⁰

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. ⁵¹

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 |
|------|---|--------------------|
| 75. | 2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 0.579778 /\$100 |
| 76. | Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² 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 <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - 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 <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to | |

| | | |
|------------|--|--------------------|
| | Disaster Line 41 (D41) in 2024, complete form 50-830-6, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> 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. ⁵³ 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. | \$ 0.000000 /\$100 |
| 77. | Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75. | \$ 0.000000 /\$100 |
| 78. | Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 950,421,728 |
| 79. | Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100. | \$ 0 |
| 80. | Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 1,033,738,430 |
| 81. | Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵³ | \$ 0.000000 /\$100 |

⁴⁴ Tex. Tax Code §26.012(b-a)

⁴⁵ Tex. Tax Code §26.063(a)(1)

⁴⁶ Tex. Tax Code §26.042(b)

⁵¹ Tex. Tax Code §26.042(f)

⁵² Tex. Tax Code §26.042(c)

⁵³ Tex. Tax Code §26.042(b)

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

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| Line | Emergency Revenue Rate Worksheet | Amount/Rate |
|------------|--|--------------------|
| 82. | Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate). | \$ 0.581997 /\$100 |

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

| | |
|---|--------------------|
| No-new-revenue tax rate. | \$ 0.533897 /\$100 |
| As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax). Indicate the line number used: <u>28</u> | |
| Voter-approval tax rate. | \$ 0.581997 /\$100 |
| As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue). Indicate the line number used: <u>69</u> | |
| De minimis rate. | \$ 0.610188 /\$100 |
| If applicable, enter the current year de minimis rate from Line 74. | |

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁴

**print
here** ➤ Susan Hallford
Printed Name of Taxing Unit Representative

**sign
here** ➤ *Susan Hallford* 07/30/2025
Taxing Unit Representative Date

⁵⁴ Tex. Tax Code §§26.04(c-2) and (d-2)