

McCulloch County Proposed Budget

Fiscal Year

2025-2026

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

This budget will raise more total property taxes than last year's budget by \$13,941.84 and of that amount \$127,421.22 is tax revenue to be raised from new property added to the tax roll this year.

Proposed Tax Rates:

	<u>2025-2026</u>	<u>2024-2025</u>
Maintenance & Operation.....	0.495242	0.5977
Farm to Market & Lateral Road.....	0.038985	0.0029
Interest & Sinking.....	0.075963	0.0809
Total County Tax Rate Proposed.....	0.61019	0.6815

*Please note the change of "Special Road & Bridge" to "Farm to Market & Lateral Road" see section V of the McCulloch County Proposed Budget

McCulloch County Budget



2025-2026 Fiscal Year

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

INDEX

Budget Certificate

McCulloch County Budget cover page

Section I	Page
Introduction.....	7
List of Officials.....	8
McCulloch County Profile.....	9
Statement of Debt.....	10
Financial Section.....	11
Government Funds Overview.....	12
County Holidays.....	13
Commissioner's Court Meetings.....	14
Prior year Receipt Review.....	15
Prior year Disbursement Review.....	16
Section II	
General Fund Revenues.....	18-19
General Fund Expenses	
County Judge.....	20
County Clerk.....	21
Non-Departmental.....	22
District Clerk.....	23
Justice of Peace.....	24
County Attorney.....	25
County Treasurer.....	26
Tax Assessor Collector.....	27
Courthouse.....	28
County Jail.....	29
Sheriff Office.....	30
County Extension.....	31
Miscellaneous.....	32

FILED
AUG 15 2025
Christine A. Jones
McCulloch County Clerk

	Page
Elections.....	33
Library.....	34
Veterans Office.....	35
County Commissioners.....	36
Other Judicial District Court.....	37
Other Judicial County Court.....	38
Road and Bridge Revenues.....	39-44
Road and Bridge Expenses	
Road and Bridge.....	45
Precinct 1.....	46
Precinct 2.....	47
Precinct 3.....	48
Precinct 4.....	49
Farm to Market and Lateral Road Tax	50
Debt Service Fund	
Interest and Sinking.....	51
Dedicated Funds	
Prosecutor's Collection.....	52
Law Library.....	53
Special Road Repair.....	54
Permanent Improvement.....	55
Sheriff's LEOSE.....	56
Commissary Profit.....	57
Grant Funds	
SB 22 Rural Sheriff's Office Salary Asst. Grant Program.....	58
FEMA Grant Fund.....	59
CSLFRF- American Relief Act.....	60
CETRZ Grant.....	61
Library Grants.....	62
452 nd Judicial District BPU Grant.....	63

FILED
AUG 15 2025
Christine A. Jones
McCulloch County Clerk

	Page
Council of Governments Grant.....	64
TDA- Rochelle Water Grant.....	65

Special Revenue Funds

Justice Court Support Fund.....	66
Healthy County.....	67
Archive Fee Fund.....	68
Child Abuse Prevention Fund.....	69
Conservation Dam.....	70
Court Record Preservation.....	71
Court Reporter Fees.....	72
Courthouse Security.....	73
County Clerk Records Mgmt. and Pres. Fund.....	74
Jury Reimbursement Fee.....	75
Pretrial Diversion.....	76
Judicial Education and Support Fund.....	77
Prosecutors Fee.....	78
Records Management.....	79
Specialty Court.....	80
Technology.....	81
Truancy.....	82
Video Fees.....	83
Voting Machine Rental.....	84
County Dispute Resolution Fund.....	85
Time Payment.....	86
Court Facility Fee Fund.....	87
County Records and Mgmt. and Pres. Account.....	88
Language Access Fund.....	89
County Jury Fund.....	90
Court Initiated Guardianship Fund.....	91
Local Traffic Fine.....	92
Compliance Dismissal Fine Fund.....	93

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

	Page
Time Payment Reimbursement Fee Fund.....	94
County Jury Fund.....	95
Child Safety Fund.....	96
Unclaimed Capital Credits.....	97
Opioid Abatement Fund.....	98

Section III

2025 Tax Rate Calculation Worksheets.....	100-115
---	---------

Section IV

Financial Policy.....	117-132
-----------------------	---------

Section V

1952 McCulloch County Farm to Market and Lateral Road Tax Election.....	134-139
Transportation Code Chapter 256.....	140-145

Section VI

Changes to the posted proposed budget.....	146-
--	------

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

SECTION I

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

INTRODUCTION

The McCulloch County Budget document consists of an introduction section, community profile, and a financial section which includes the budget summary and also detail of all expenditures and income.

The County Judge is the chief budget officer of McCulloch County.

The community profile section of this document includes historical data from McCulloch County, a county organizational chart and a current list of officials of McCulloch County.

The financial section details county objectives in budgeting, accounting, auditing, and financial planning.

The budget summary section includes a fund overview, fund summaries, and information on revenues and expenses. This section also includes property tax information, maximum salary for budgeted positions and debt service information.

The budget detail section includes line-item detail of all revenues and expenditures.

FILED
AUG 15 2025
Christine A. Jones
McCulloch County Clerk

MCCULLOCH COUNTY OFFICIALS

Title	Name
County Judge	Frank Trull
Commissioner, Precinct #1	Carol Anderson
Commissioner, Precinct #2	Randy Deans
Commissioner, Precinct #3	Rod Young
Commissioner, Precinct #4	Don Bratton
County Clerk	Christine Jones
District Clerk	Charla Pitcox
County Treasurer	Mikkie Williams
County Attorney	Greg Torres
Tax Collector Assessor	Silvia Campos
Justice of the Peace	Maggie Sawyer
County Sheriff	Matt Andrews
County Extension Agent- FCH	Carrie Ross
County Extension Agent- ANR	Sarita Short
452 nd Judicial District Judge	Rob Hofmann
452 nd Judicial District Attorney	Tonya Alschwede

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

MCCULLOCH COUNTY PROFILE

The Colorado River separates McCulloch County from Coleman and Brown counties to the north. The county seat is located in Brady, Texas. The Sixth Legislature formed McCulloch County from the Bexar District in 1856 and named it in honor of Benjamin McCulloch. The present county comprises 1,071 square miles of the Edwards Plateau, 403 miles of county roads, 6 taxing entities and approximately 55 county employees.

County services and responsibilities include but are not limited to:

- Operating the judicial system
- Providing law enforcement
- Operating a jail
- Maintaining public records
- Building and maintaining county roads
- Issuing vehicle registrations
- Registering voters and holding elections
- Veteran's services
- Supplementing EMS and Volunteer Fire Departments

Demographics:

2020 Census Population: 7,630

Median household income: \$53,214

Source: U.S. Census

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

MCCULLOCH COUNTY INDEBTEDNESS STATEMENT

The following are outstanding notes, bonds and/or loans that were outstanding as shown below:

Due to: UMB

For: McCulloch County Law Enforcement Center- McCulloch County, Texas General Obligation Bonds, Series 2017

Department: Interest & Sinking Fund (0080)

Original Amount: \$9,355,000

Original Date: 3/15/2017

September 30, 2025 Balance: \$6,840,000

Due to: Amegy Bank

For: McCulloch County Library- McCulloch County, Texas Tax Note, Series 2019

Department: Interest and Sinking Fund (0080)

Original Amount: \$1,305,000

Original Date: 2/18/2018

September 30, 2025 Balance: \$207,000

The above figures are all of the loans, bonds, notes, or other such encumbrances of McCulloch County, Texas at the time this budget was filed with the County Clerk. The above does not take into consideration lease/purchase agreements for automobiles, equipment, computer contracts, or any other financial contract that the county may be responsible for paying.

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

FINANCIAL SECTION

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

McCulloch County's budget and financial policies serve as a basis for overall fiscal management of the county's resources.

These policies are designed to guide elected officials and department heads in controlling and maintaining fiscal stability. Goals and objectives are incorporated into policy statements. Policies will be re-evaluated as needed to provide the necessary structure for achieving these goals.

Budget, Accounting, Auditing, and Financial Planning Strategies

1. A comprehensive budget will be prepared on an annual basis covering all proposed expenditures for the succeeding fiscal year. This policy is in accordance with Local Government Code 111.003 and provides the governing body and the general public with the necessary financial information for considering the overall financial aspects of the county.

2. The annual budget document will be prepared in a manner understandable to the general public and the governing body. The objective of this policy is to provide a more informative and comprehensive budget document consisting of financial data, policy statements, and pertinent issues that affect the decisions being made.

3. The annual external audit is important for accounting, bond issue and grant requirements. McCulloch County Commissioners' Court has appropriated necessary funds to provide for an annual external audit.

4. A system of internal controls shall be maintained to monitor revenues and expenditures on a continual basis. Quarterly reports are prepared and presented to commissioner's court.

5. Investments shall be maintained in accordance with McCulloch County Investment Policy. The portfolio shall achieve sufficient liquidity as to meet the county's obligations as they become due.

6. Fixed assets shall be safeguarded by properly recording and classifying the asset. An inventory of assets is to be maintained which includes the description, date of acquisition, cost, location and ID number. Periodic inspections of inventory shall be conducted. Capitalization criteria for fixed assets is a minimum cost of \$5,000.00 and a useful life of two years or more.

Capital Improvement Projects

7. Capital projects should be developed to demonstrate the need for the project and the short and long-term effects on the community. Capital projects shall be developed to include the impact of implementation on future annual operating budgets. Project plans should also include estimates of future revenues that may be included.

Debt Management

8. Prior to the issuance of any debt (certificates of obligation, general obligation, tax anticipation notes or lease purchase agreements), consideration shall be given to the tax rate requirements for the new debt and the overall county debt. The finance period for capital projects through the issuance of bonds shall not exceed the useful life of the assets.

Misc.

9. Elected Officials can generate revenue from multiple avenues whether it be fines and fees or prisoner care for example. The Co. Clerk, Dist. Clerk, Justice of Peace, Tax Assessor, Sheriff, Co. Judge, Co. Attorney and Co. Treasurer all contribute financially. While not reflected in individual departments, it is reflected within the General Fund Revenue section of the budget.

General Fund

(Fund 0010)

The general fund is the general operating fund of the county. The general operating fund accounts for all resources not required to be accounted for in other funds. This fund provides for the general government or daily operations for the county. The primary sources of revenue in the general fund are ad valorem taxes.

Road & Bridge Funds

(Funds 0012-0018) & (Fund 0030)

Farm to Market & Lateral Road tax funds are received from ad valorem taxes (maximum rate of \$.30 per \$100 valuation). In addition to the FM & Lateral Road tax, state funding, auto registration and interest must be used only for maintenance, construction, repair of roads and bridges and associated costs (such as labor, supplies, etc.) in McCulloch County.

Debt Service Funds

(Fund 0080)

The debt service fund is used to account for the payment of principal and interest on general long-term debt. Primary sources of revenue include ad valorem taxes and interest income.

Dedicated Funds

Funds specifically required to account for revenues and expenditures restricted for specific purposes. Dedicated funds include:

(Fund 0020) Prosecutor's Collection

(Fund 0035) Law Library

(Fund 0070) Special Road Repair

(Fund 0075) Permanent Improvement

(Fund 0086) Sheriff's Lease

(Fund 0087) Commissary Profit

(Fund 0088) State Trust

Grant Funds

Funds designated for financial assistance from state or federal institutions to accomplish a public purpose. These funds include:

(Fund 0022) SB 22 Rural Sheriff's Office Salary Asst. Grant

Prog. (Fund 0085) FEMA Grant Fund

(Fund 0089) CSLFRF - American Relief Act

(Fund 0096) CETRZ Grant

(Fund 0098) Library Grants

(Fund 0099) 452nd Judicial District BPU

(Fund 0100) Council of Government Grants

(Fund 0101) TDA- Rochelle Water Grant

Special Revenue Funds

Funds specifically to account for revenues and expenditures that require:

1. special funding;
2. are required by law; and/or
3. accounting requirements.

These funds include:

(Fund 0031) Justice Court Support Fund

(Fund 0036) Archive Fee

(Fund 0037) Child Abuse Prevention

(Fund 0038) Conservation Dam

(Fund 0039) Court Record Preservation

(Fund 0040) Court Reporter Fees

(Fund 0041) Courthouse Security

(Fund 0042) County Clerk Records Mgmt and Pres. Fund

(Fund 0043) Jury Reimbursement Fee

(Fund 0044) Pretrial Diversion

(Fund 0045) Judicial Education and Support Fund

(Fund 0046) Prosecutors Fee

(Fund 0047) Records Management

(Fund 0049) Specialty Court

(Fund 0050) Technology

(Fund 0051) Truancy

(Fund 0052) Video Fees

(Fund 0053) Voting Machine Rental

(Fund 0054) County Dispute Resolution Fund

(Fund 0059) Time Payment

(Fund 0060) Court Facility Fee Fund

(Fund 0061) County Records Mgmt and Pres. Account

(Fund 0062) Language Access Fund

(Fund 0063) County Jury Fund

(Fund 0064) Court Initiated Guardianship Fund

(Fund 0065) Local Traffic Fine

(Fund 0066) Compliance Dismissal Fine Fund

(Fund 0067) Time Payment Reimbursement Fee Fund

(Fund 0068) County Jury Fund

(Fund 0093) Child Safety Fund

(Fund 0094) Unclaimed Capital Credits

(Fund 0095) Opioid Abatement Fund

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

**Proposed
2025/2026 County Holiday's**

Columbus Day	October 13, 2025	Monday
Veterans Day	November 11, 2025	Tuesday
Thanksgiving	November 26, 2025 Close at Noon November 27 & 28, 2025	Wednesday Thursday & Friday
Christmas	December 23, 2025 Close at Noon December 24 & 25, 2024	Tuesday Wednesday & Thursday
New Year's	December 31, 2025 Close at Noon January 1, 2026	Wednesday Thursday
Martin Luther King Day	January 19, 2026	Monday
President's Day	February 16, 2026	Monday
Texas Independence Day	March 2, 2026	Monday
Good Friday	April 3, 2026	Friday
Memorial Day	May 25, 2026	Monday
Juneteenth	June 19, 2026	Friday
Independence Day	July 2, 2026 Close at Noon July 3, 2026	Thursday Friday
Labor Day	September 4, 2026 Close at Noon September 7, 2026	Friday Monday

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

FY 2025-2026 Regular Commissioners Court Meetings at 9:00 a.m.

To be determined by commissioner's court during the month of September

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

McCulloch County Prior Year Receipt Review

Fund and Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0010 General Fund	6,417,937.72	6,943,739.17	6,706,183.55	6,706,183.55	7,034,408.45	6,971,143.03
0012 Road and Bridge Fund	369,035.90	345,546.12	360,437.60	360,437.60	406,725.21	456,236.33
0015 Precinct 1	167,728.38	172,129.50	134,905.00	161,537.74	177,247.01	121,400.00
0016 Precinct 2	254,588.50	174,105.38	147,251.63	147,251.63	91,622.49	86,000.00
0017 Precinct 3	157,258.34	177,559.13	276,256.00	276,256.00	140,984.56	141,400.00
0018 Precinct 4	147,177.78	149,423.30	112,305.96	112,305.96	126,828.00	309,999.78
0020 Prosecutor's Collection	415.50	376.36	5,844.55	5,844.55	248.84	6,093.39
0022 SB 22 Rural Law Enforcement Grant	0.00	351,109.19	350,000.00	350,000.00	350,000.00	450,000.00
0030 Farm to Market and Lateral Road Fund	34,585.29	41,008.32	258,020.32	258,020.32	41,784.35	793,736.33
0031 Justice Court Support Fund	2,425.00	2,826.00	5,350.00	5,350.00	2,251.00	11,727.00
0032 Healthy County	0.00	0.00	4,625.15	4,625.15	0.00	6,203.59
0035 Law Library	9,603.56	8,335.93	69,300.34	69,300.34	7,112.31	81,500.75
0036 Archive Fee	17,040.00	16,885.00	145,414.31	145,414.31	13,040.00	175,289.31
0037 Child Abuse Prevention	140.00	68.00	1,357.28	1,357.28	120.00	1,625.28
0038 Conservation Dam	0.00	0.00	22,000.00	22,000.00	0.00	22,000.00
0039 Court Record Preservation	17,330.70	12,394.01	42,914.55	42,914.55	1,452.53	50,311.09
0040 Court Reporter Fees	4,888.00	3,174.50	9,694.50	9,694.50	2,948.00	15,817.00
0041 Courthouse Security	10,801.42	9,305.57	42,000.00	42,000.00	7,789.33	64,016.33
0042 County Clerk Records Management and	1,622.50	6,564.64	24,112.20	24,112.20	13,770.97	48,447.81
0043 Jury Reimbursement Fee	0.00	4.00	10.00	10.00	0.00	10.00
0044 Pre-Trial Diversion	7,131.70	8,134.00	49,355.09	49,355.09	4,844.00	39,753.44
0045 Judicial Education and Support Fund	245.00	205.00	8,186.68	8,186.68	190.00	7,820.59
0046 Prosecutors Fee	160.00	80.00	481.00	481.00	120.00	761.00
0047 Records Management	410.55	741.36	18,761.46	18,761.46	799.59	20,302.41
0049 Specialty Court	1,132.49	1,566.95	3,141.13	3,141.13	2,255.04	7,563.12
0050 Technology	4,302.29	4,810.62	63,013.97	63,013.97	4,258.68	62,275.18
0051 Truancy	3,721.70	4,587.59	8,564.40	8,564.40	4,065.36	18,217.35
0052 Video Fees	4.00	15.00	4,886.97	4,886.97	20.00	4,921.97
0053 Voting Machine Rental	2,001.90	3,159.18	11,000.00	11,000.00	0.00	10,000.00
0054 County Dispute Resolution Fund	3,328.40	2,363.50	1,500.00	1,500.00	2,045.00	1,500.00
0055 Omnibase	390.91	275.95	2,100.00	2,100.00	108.00	0.00
0056 Out of County Service	160.00	366.00	1,000.00	1,000.00	80.00	0.00
0057 Parks & Wildlife	732.70	848.80	1,000.00	1,000.00	1,939.60	0.00
0058 Perdue Collections	32,629.84	24,363.19	20,000.00	20,000.00	17,865.77	0.00
0059 Time Payment	213.00	232.00	633.00	633.00	196.81	1,061.81
0060 Court Facility Fee Fund	3,771.20	2,398.00	4,951.20	4,951.20	2,167.00	11,416.20
0061 County Records Management and Preser	5,041.80	3,216.60	7,846.80	7,846.80	3,032.60	14,096.00
0062 Language Access Fund	853.68	698.70	1,757.68	1,757.68	598.80	3,055.18
0063 County Jury Fund	1,894.60	1,232.00	3,709.60	3,709.60	1,078.00	5,769.60
0064 Court Initiated Guardianship Fund	1,360.00	1,370.00	3,325.00	3,325.00	1,205.00	6,150.00
0065 Local Traffic Fine	2,073.55	2,412.81	5,051.83	5,051.83	2,048.76	9,513.40
0066 Compliance Dismissal Fine Fund	421.00	495.00	951.00	951.00	910.00	2,656.00
0067 Time Payment Reimbursement Fee Fund	6,091.90	4,136.25	11,415.16	11,415.16	2,737.90	18,289.31
0068 County Jury Fund	74.47	91.78	50.00	50.00	81.24	50.00
0070 Special Road Repair	44.96	53.78	935.77	935.77	42.10	0.00
0075 Permanent Improvement	36,932.48	136,588.62	522,000.00	522,000.00	164,263.73	806,034.00
0080 Interest and Sinking	915,901.58	915,092.13	887,515.30	887,515.30	902,671.42	890,473.65
0085 FEMA GRANT	0.00	22,030.39	0.00	0.00	59,482.02	4.00
0086 Sheriff's Lease	1,978.30	4,660.87	7,550.00	7,550.00	4,456.86	15,006.86
0087 Commissary Profit	36,139.63	23,090.92	70,500.00	70,500.00	22,450.89	78,500.00
0088 State Trust	132,897.19	3,305.50	201,450.00	201,450.00	2,025.50	0.00
0089 CSLFRF - American Relief Act	694,518.93	56,161.28	853,000.00	853,000.00	19,424.48	0.00
0091 DONATIONS AND MEMORIALS- MC LIBRARY	1,462.03	5,579.32	1,200.00	1,200.00	759.81	0.00
0093 CHILD SAFETY FUND	12,271.00	11,833.50	24,000.00	24,000.00	9,315.00	20,000.00
0094 UNCLAIMED CAPITAL CREDITS	1,455.47	1,110.67	6,023.39	6,023.39	0.00	7,134.06
0095 Opioid Abatement Fund	6,284.86	1,222.67	8,507.75	8,507.75	5,964.84	14,472.37
0096 Certz Grant	90.97	108.85	1,893.99	1,893.99	85.20	1,893.99
0097 OPERATION LONE STAR	5,697.43	5,697.43	0.00	0.00	0.00	0.00
0098 Library Grants	400.00	0.00	0.00	0.00	0.00	0.00
0099 452ND JUDICIAL DISTRICT- BPU	72,968.83	1,754,207.38	0.00	0.00	1,287,421.60	3,474,476.62
0100 Council of Government Grants	10,000.00	0.00	0.00	0.00	0.00	0.00
0101 TDA- ROCHELLE WATER GRANT	0.00	49,000.00	0.00	0.00	307,933.17	0.00
0102 Local Youth Diversion Fund	0.00	0.00	0.00	0.00	50.00	0.00
GRAND TOTAL	9,619,768.93	11,472,097.71	11,535,241.11	11,561,873.85	11,257,326.82	15,366,125.13

FILED

AUG 15 2025

Prepared by Mikkie Williams

Prior Year Review

Christine A. Jones
McCulloch County Clerk

McCulloch County Prior Year Disbursement Review

Fund and Description	2023	2024	Original	Amended	2025	2026
	Actual	Actual	Budget	Budget	Actual	Budget
0010 General Fund	5,588,578.38	5,836,197.39	6,706,183.55	6,706,183.55	4,821,036.52	6,971,143.03
0012 Road and Bridge Fund	300,471.67	291,450.74	360,437.60	360,437.60	231,068.37	456,236.33
0015 Precinct 1	117,653.59	370,994.66	134,910.00	161,542.74	114,350.42	121,400.00
0016 Precinct 2	218,378.13	75,185.83	147,251.01	154,951.01	117,067.07	86,000.00
0017 Precinct 3	113,723.54	56,789.39	276,256.00	283,956.00	46,917.12	141,400.00
0018 Precinct 4	117,324.97	110,546.02	113,106.00	113,106.00	87,619.87	309,999.78
0020 Prosecutor's Collection	0.00	0.00	5,844.55	5,844.55	0.00	5,793.39
0022 SB 22 Rural Law Enforcement Grant	0.00	249,399.70	283,431.94	283,431.94	133,420.49	383,504.84
0030 Farm to Market and Lateral Road Fund	0.00	0.00	258,020.32	258,020.32	0.00	432,236.33
0031 Justice Court Support Fund	0.00	0.00	5,350.00	5,350.00	0.00	11,727.00
0032 Healthy County	0.00	0.00	0.00	0.00	0.00	6,203.59
0035 Law Library	0.00	0.00	69,300.34	69,300.34	0.00	77,100.75
0036 Archive Fee	10,590.60	0.00	145,414.31	145,414.31	0.00	175,289.31
0037 Child Abuse Prevention	0.00	0.00	1,357.28	1,357.28	0.00	1,625.28
0038 Conservation Dam	0.00	0.00	22,000.00	22,000.00	0.00	22,000.00
0039 Court Record Preservation	119.98	0.00	42,914.55	42,914.55	0.00	44,367.08
0040 Court Reporter Fees	273.00	0.00	9,694.50	9,694.50	0.00	15,817.00
0041 Courthouse Security	1,636.40	20,222.90	42,000.00	42,000.00	5,734.87	64,016.33
0042 County Clerk Records Management and	0.00	0.00	24,112.20	24,112.20	0.00	48,447.81
0044 Pre-Trial Diversion	5,695.52	26,015.89	40,000.00	40,000.00	12,269.43	39,753.44
0045 Judicial Education and Support Fund	114.06	323.55	8,186.68	8,186.68	437.54	7,820.59
0047 Records Management	83,095.30	0.00	18,761.46	18,761.46	0.00	20,302.41
0049 Specialty Court	0.00	0.00	3,141.13	3,141.13	0.00	7,563.12
0050 Technology	8,477.66	4,604.25	63,013.97	63,013.97	5,477.57	62,275.18
0051 Truancy	0.00	0.00	8,564.40	8,564.40	0.00	18,217.35
0052 Video Fees	0.00	0.00	4,886.97	4,886.97	0.00	4,921.97
0053 Voting Machine Rental	9,871.00	7,926.00	11,000.00	11,000.00	0.00	10,000.00
0054 County Dispute Resolution Fund	2,658.40	2,378.80	1,500.00	1,500.00	1,859.20	1,500.00
0055 Omnibase	322.47	290.44	2,100.00	2,100.00	119.95	2,100.00
0056 Out of County Service	160.00	365.00	1,000.00	1,000.00	80.00	1,000.00
0057 Parks & Wildlife	663.00	1,088.00	1,000.00	1,000.00	1,296.75	1,000.00
0058 Perdue Collections	32,629.84	26,923.66	20,000.00	20,000.00	17,615.96	20,000.00
0059 Time Payment	0.00	0.00	633.00	633.00	0.00	1,061.81
0060 Court Facility Fee Fund	0.00	0.00	4,951.20	4,951.20	0.00	11,416.20
0061 County Records Management and Preser	0.00	0.00	7,846.80	7,846.80	0.00	14,096.00
0062 Language Access Fund	0.00	0.00	1,757.68	1,757.68	0.00	3,055.18
0063 County Jury Fund	0.00	0.00	3,709.60	3,709.60	0.00	5,769.60
0064 Court Initiated Guardianship Fund	0.00	0.00	3,325.00	3,325.00	0.00	6,150.00
0065 Local Traffic Fine	0.00	0.00	5,051.83	5,051.83	0.00	9,513.40
0066 Compliance Dismissal Fine Fund	0.00	0.00	951.00	951.00	0.00	2,656.00
0067 Time Payment Reimbursement Fee Fund	0.00	0.00	11,415.16	11,415.16	0.00	18,289.31
0068 County Jury Fund	0.00	0.00	50.00	50.00	0.00	50.00
0070 Special Road Repair	0.00	0.00	935.77	935.77	0.00	935.77
0075 Permanent Improvement	10,909.00	21,083.51	400,000.00	400,000.00	20,700.85	804,034.00
0080 Interest and Sinking	879,212.45	884,324.33	884,515.30	884,515.30	778,084.08	887,473.65
0085 FEMA GRANT	0.00	24,704.26	0.00	0.00	0.00	13.00
0086 Sheriff's Lease	0.00	0.00	0.00	0.00	0.00	11,456.86
0087 Commissary Profit	11,857.89	44,126.35	0.00	0.00	8,468.55	60,000.00
0088 State Trust	137,973.57	35,338.51	201,450.00	201,450.00	269.70	201,450.00
0089 CSLFRF - American Relief Act	592,213.30	424,527.11	702,664.40	750,797.98	750,665.03	0.00
0090 GENERAL FUND- COMMISSARY PROFIT	1,824.04	2,846.04	0.00	0.00	265.40	0.00
0091 DONATIONS AND MEMORIALS- MC LIBRARY	288.49	0.00	0.00	0.00	0.00	0.00
0092 GENERAL FUND- SHERIFF LEASE	2,623.28	5,550.45	0.00	0.00	514.05	0.00
0093 CHILD SAFETY FUND	0.00	13,834.26	12,000.00	12,000.00	0.00	20,000.00
0094 UNCLAIMED CAPITAL CREDITS	0.00	0.00	5,023.39	5,023.39	0.00	7,134.06
0096 Certz Grant	0.00	0.00	1,816.31	1,816.31	0.00	1,816.31
0097 OPERATION LONE STAR	4,331.40	0.00	0.00	0.00	0.00	0.00
0098 Library Grants	513.64	0.00	0.00	0.00	0.00	0.00
0099 452ND JUDICIAL DISTRICT- BPU	72,968.83	1,543,203.66	2,025,974.70	2,025,974.70	1,453,930.21	3,474,476.62
0100 Council of Government Grants	10,137.60	0.00	0.00	0.00	0.00	0.00
0101 TDA- ROCHELLE WATER GRANT	0.00	49,000.00	0.00	0.00	311,433.17	0.00
GRAND TOTAL	8,337,291.00	10,129,240.70	13,104,809.90	13,194,976.22	8,920,702.17	15,111,609.68

FILED

AUG 15 2025

SECTION II

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

McCulloch County General Fund Revenues

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0010 General Fund						
0310 Taxes						
0010.0310 3001 Advalorem Taxes	4,856,383.20	5,228,281.65	5,244,253.16	5,244,253.16	5,522,083.03	5,286,810.03
0310 Taxes	4,856,383.20	5,228,281.65	5,244,253.16	5,244,253.16	5,522,083.03	5,286,810.03
0010 General Fund						
0318 Other Taxes						
0010.0318 3050 Sales Taxes	621,030.06	663,249.78	550,000.00	550,000.00	524,669.41	550,000.00
0010.0318 3051 Other Taxes	2,358.73	7,142.17	5,000.00	5,000.00	10,684.63	5,000.00
0318 Other Taxes	623,388.79	670,391.95	555,000.00	555,000.00	535,354.04	555,000.00
0010 General Fund						
0325 Licenses and Permits						
0010.0325 3100 Septic Permits - Non-Departmental	4,680.00	3,960.00	3,000.00	3,000.00	2,160.00	3,000.00
0325 Licenses and Permits	4,680.00	3,960.00	3,000.00	3,000.00	2,160.00	3,000.00
0010 General Fund						
0330 Intergovernmental						
0010.0330 3200 Salary Supplement-County Attorney	42,387.91	0.00	28,000.00	28,000.00	23,333.00	23,333.00
0010.0330 3201 Salary Supplement - County Judge	25,200.00	25,200.00	25,200.00	25,200.00	20,150.00	34,650.00
0010.0330 3202 Salary Supplement Excess - County Judge	2,079.68	0.00	0.00	0.00	0.00	0.00
0010.0330 3257 De Minimis Rate- Indirect Costs Reimburs	0.00	0.00	0.00	0.00	0.00	275,000.00
0330 Intergovernmental	69,667.59	25,200.00	53,200.00	53,200.00	43,483.00	332,983.00
0010 General Fund						
0340 Charges for Services						
0010.0340 3300 Fees of Office- County Judge	53.00	42.00	150.00	150.00	33.00	150.00
0010.0340 3301 Fees of Office- County Clerk	41,680.06	51,789.81	40,000.00	40,000.00	42,483.30	40,000.00
0010.0340 3303 Fees of Office - District Clerk	11,677.11	8,672.67	6,000.00	6,000.00	6,968.65	6,000.00
0010.0340 3304 Fees of Office - Justice of the Peace	1,062.28	6,693.79	7,000.00	7,000.00	5,635.65	7,000.00
0010.0340 3305 Fees of Office- Tax A/C	90,568.19	111,947.24	110,000.00	110,000.00	82,361.29	110,000.00
0010.0340 3306 Fees of Office - Sheriff	16,141.49	14,660.46	10,000.00	10,000.00	13,374.59	10,000.00
0010.0340 3307 Fees-Copier/Printer-Library	1,674.51	2,211.04	1,074.80	1,074.80	2,177.21	1,000.00
0010.0340 3310 Fees - Juror-District Clerk	0.00	12.00	150.00	150.00	8.00	150.00
0010.0340 3317 Fees of Office- County Attorney	2,987.75	3,500.40	0.00	0.00	5,220.99	2,000.00
0010.0340 3324 Other Fees- Non Departmental	0.00	0.00	100.00	100.00	0.00	100.00
0010.0340 3325 Other Fees - Guardianship -County Clerk	0.00	0.00	500.00	500.00	0.00	500.00
0010.0340 3326 Other Fees-Postage Revenue - District Cl	410.00	700.00	300.00	300.00	150.00	150.00
0010.0340 3327 Other Fees-Postage Revenue - Tax A/C	186.30	105.70	100.00	100.00	163.30	100.00
0010.0340 3328 Other Fees-Postage Revenue - County Cler	2.00	5.00	0.00	0.00	160.00	0.00
0010.0340 3337 Other Fees- TABC	5.00	10.00	0.00	0.00	10.00	0.00
0010.0340 3433 Jury Fee - Civil	50.00	110.00	0.00	0.00	50.00	0.00
0340 Charges for Services	166,497.69	200,460.11	175,374.80	175,374.80	158,795.98	177,150.00
0010 General Fund						
0350 Court Fines and Forfeitures						
0010.0350 3500 Court Fines-District Clerk	32,637.55	38,358.00	20,000.00	20,000.00	29,778.24	30,000.00
0010.0350 3501 Court Fines-J.P.	126,548.64	135,947.44	100,000.00	100,000.00	111,827.10	120,000.00
0350 Court Fines and Forfeitures	159,186.19	174,305.44	120,000.00	120,000.00	141,605.34	150,000.00
0010 General Fund						
0360 Interest Income						
0010.0360 3600 Interest Income -Library	32.23	124.10	1,541.61	1,541.61	21.99	0.00
0010.0360 3601 Interest Income - Nondepartmental	349,755.67	415,358.39	60,000.00	60,000.00	394,358.91	60,000.00
0360 Interest Income	349,787.90	415,482.49	61,541.61	61,541.61	394,380.90	60,000.00
0010 General Fund						
0364 Miscellaneous						
0010.0364 3813 SAVNS-VINE GRANT OAG	10,574.28	6,729.19	0.00	0.00	1,694.62	0.00
0010.0364 3859 Insurance Claim Revenue	0.00	7,030.14	0.00	0.00	9,388.32	0.00
0364 Miscellaneous	10,574.28	13,759.33	0.00	0.00	11,082.94	0.00
0010 General Fund						
0370 Reimbursements						
0010.0370 3830 Reimbursement - Non-Departmental	1,484.23	1,390.50	0.00	0.00	892.00	0.00
0010.0370 3832 Reimbursement - Tax A/C	237.36	0.00	0.00	0.00	0.00	0.00
0010.0370 3835 Reimbursement - Extension Services	0.00	149.40	0.00	0.00	0.00	0.00
0010.0370 3836 Reimbursement - Miscellaneous	5,737.83	226.35	0.00	0.00	0.00	0.00
0010.0370 3837 Reimbursement - Non-Departmental	2,843.40	6.30	100.00	100.00	101.25	100.00
0010.0370 3838 Reimbursement-Court Appointed Attorney -	14,824.83	6,009.59	6,000.00	6,000.00	10,770.81	6,000.00
0010.0370 3839 Reimbursement -Jurors-Other Judicial Dis	5,474.00	8,280.00	0.00	0.00	11,514.00	0.00
0010.0370 3840 Reimbursement - Jurors-Other Judicial Di	0.00	374.00	0.00	0.00	1,872.00	0.00
0370 Reimbursements	30,601.65	16,436.14	6,100.00	6,100.00	25,150.06	6,100.00
0010 General Fund						
0371 Other Revenue						
0010.0371 3812 Estray Sale - Sheriff	2,311.72	12,368.27	200.00	200.00	2,967.78	200.00
0010.0371 3817 Chapter 19 - Tax Assessor	1,299.07	0.00	2,482.85	2,482.85	1,112.95	0.00
0010.0371 3818 Desk Funds- Library	697.78	668.96	191.91	191.91	648.81	100.00
0010.0371 3821 Prisoner Care - Jail	79,515.00	92,231.00	40,000.00	40,000.00	129,996.00	40,000.00
0010.0371 3823 Other Revenue - Sheriff	0.00	369.07	0.00	0.00	1,052.86	0.00
0010.0371 3824 Other Revenue - Jail	17,561.90	12,369.90	12,000.00	12,000.00	14,119.65	12,000.00
0010.0371 3825 Other Revenue - Non-Departmental	11,380.74	71,032.18	1,500.00	1,500.00	4,435.67	1,500.00
0010.0371 3828 Other Revenue - Library	581.90	270.15	339.22	339.22	294.00	300.00
0010.0371 3829 State Trust Trans-Non Department	11,392.97	0.00	28,000.00	28,000.00	26,153.99	28,000.00
0010.0371 3852 INDIGENT DEFENSE GRANT- OAG	19,037.00	0.00	18,000.00	18,000.00	18,606.00	18,000.00
0371 Other Revenue	143,778.08	189,309.53	102,713.98	102,713.98	199,387.71	100,100.00

0010 General Fund

FILED

Prepared by Mikkie Williams

General Fund

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

McCulloch County General Fund Revenues

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0010 General Fund						
0372 Restitution						
0010.0372 3841 Juvenile Restitution-District Court	260.00	0.00	0.00	0.00	0.00	0.00
0010.0372 3842 Victim Restitution-District Clerk	2,381.00	24.00	0.00	0.00	0.00	0.00
0010.0372 3844 Court Appointed Restitution-Sheriff	0.00	0.00	0.00	0.00	925.45	0.00
0372 Restitution	2,641.00	24.00	0.00	0.00	925.45	0.00
0010 General Fund						
0374 Donations						
0010.0374 3850 Library Association Donation - Library	401.35	0.00	0.00	0.00	0.00	0.00
0374 Donations	401.35	0.00	0.00	0.00	0.00	0.00
0010 General Fund						
0800 Transfers						
0010.0800 8000 Transfer In	350.00	6,128.53	0.00	0.00	0.00	0.00
0010.0800 8002 Transfer In- Reserve Funds	0.00	0.00	385,000.00	385,000.00	0.00	300,000.00
0800 Transfers	350.00	6,128.53	385,000.00	385,000.00	0.00	300,000.00
Revenue Total	6,417,937.72	6,943,739.17	6,706,183.55	6,706,183.55	7,034,408.45	6,971,143.03
Expense Total	0.00	0.00	0.00	0.00	0.00	0.00
0010 General Fund	6,417,937.72	6,943,739.17	6,706,183.55	6,706,183.55	7,034,408.45	6,971,143.03
Revenue Total	6,417,937.72	6,943,739.17	6,706,183.55	6,706,183.55	7,034,408.45	6,971,143.03
Expense Total	0.00	0.00	0.00	0.00	0.00	0.00
GRAND TOTAL	6,417,937.72	6,943,739.17	6,706,183.55	6,706,183.55	7,034,408.45	6,971,143.03

Prepared by Mikkie Williams

General Fund

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

McCulloch County County Judge

Fund, Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0010 General Fund						
0401 County Judge						
0010.0401 4101 Elected Officials	44,252.19	46,512.37	49,324.52	49,324.52	37,546.99	51,790.75
0010.0401 4103 Hourly - Full Time	38,385.08	41,852.52	50,000.00	50,000.00	36,743.64	52,500.00
0010.0401 4105 Juvenile Judge Pay	600.08	600.08	600.00	600.00	461.60	600.00
0010.0401 4106 Longevity Pay	2,174.13	2,274.09	2,768.88	2,768.88	2,765.56	2,768.88
0010.0401 4107 Salary Supplement	3,599.96	3,599.96	3,600.00	3,600.00	2,769.20	3,600.00
0010.0401 4108 Salary Excess Overage	0.00	0.00	0.00	0.00	0.00	2,965.48
0010.0401 4111 Overtime	235.66	66.33	500.00	500.00	170.96	500.00
0010.0401 4113 State Pay	25,199.98	25,199.98	25,200.00	25,200.00	19,384.60	34,650.00
0010.0401 4201 Social Security Taxes	8,755.17	9,188.03	10,097.49	10,097.49	7,631.11	11,200.34
0010.0401 4202 Health Insurance	20,456.64	21,935.52	22,494.72	22,494.72	16,943.04	23,214.72
0010.0401 4203 Retirement	8,011.14	8,407.36	9,239.54	9,239.54	6,982.77	10,614.70
0010.0401 4210 County Provided Life Insurance	0.00	0.00	8.00	8.00	0.00	8.00
0010.0401 4310 Office Supplies	825.82	723.41	1,000.00	1,000.00	363.78	1,000.00
0010.0401 4320 Computer Software	311.63	561.17	1,700.00	1,700.00	0.00	1,700.00
0010.0401 4333 Clothing and Uniforms	0.00	0.00	0.00	0.00	0.00	200.00
0010.0401 4392 Dues and Membership	0.00	200.00	300.00	300.00	200.00	300.00
0010.0401 4424 Cell Phone	586.50	690.72	700.00	700.00	478.50	700.00
0010.0401 4436 Travel and Training	811.91	754.47	2,000.00	2,000.00	1,919.23	2,000.00
0010.0401 4451 Office Equipment Repairs	0.00	0.00	200.00	200.00	0.00	200.00
0010.0401 5571 Equipment	2,000.00	0.00	0.00	0.00	0.00	0.00
0010.0401 6691 Machine Lease Payments	1,359.84	1,372.88	1,600.00	1,600.00	1,646.65	1,600.00
0401 County Judge	157,565.73	163,938.89	181,333.15	181,333.15	136,007.63	202,112.87
Revenue Total	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total	157,565.73	163,938.89	181,333.15	181,333.15	136,007.63	202,112.87
0010 General Fund	157,565.73	163,938.89	181,333.15	181,333.15	136,007.63	202,112.87
Revenue Total	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total	157,565.73	163,938.89	181,333.15	181,333.15	136,007.63	202,112.87
GRAND TOTAL	157,565.73	163,938.89	181,333.15	181,333.15	136,007.63	202,112.87

FILED

Prepared by Mikkie Williams

General Fund

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

McCulloch County County Clerk

Fund, Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0010 General Fund						
0402 County Clerk						
0010.0402 4101 Elected Officials	48,071.59	50,526.69	54,669.07	54,669.07	41,897.44	57,402.52
0010.0402 4103 Hourly - Full Time	70,020.64	68,539.65	75,544.20	75,544.20	56,539.42	79,321.41
0010.0402 4106 Longevity Pay	3,590.23	2,740.57	2,843.94	2,843.94	2,840.53	2,940.49
0010.0402 4111 Overtime	808.65	4,156.00	5,000.00	5,000.00	2,823.47	5,000.00
0010.0402 4201 Social Security Taxes	9,370.75	9,636.26	10,561.38	10,561.38	7,964.11	11,066.82
0010.0402 4202 Health Insurance	30,684.96	28,317.36	33,742.08	33,742.08	25,438.56	34,822.08
0010.0402 4203 Retirement	8,574.20	8,817.36	9,664.00	9,664.00	7,287.71	10,488.17
0010.0402 4310 Office Supplies	7,944.14	7,408.03	7,000.00	7,000.00	2,952.35	7,000.00
0010.0402 4320 Computer Software	10,300.83	10,516.58	9,600.00	9,600.00	8,530.00	9,600.00
0010.0402 4328 Security Forms	1,215.67	1,543.51	5,000.00	5,000.00	0.00	5,000.00
0010.0402 4332 Operating Supplies	0.00	1,592.50	0.00	0.00	0.00	0.00
0010.0402 4333 Clothing and Uniforms	0.00	288.00	500.00	500.00	0.00	500.00
0010.0402 4392 Dues and Membership	175.00	200.00	300.00	300.00	200.00	300.00
0010.0402 4424 Cell Phone	1,022.42	1,073.95	1,500.00	1,500.00	831.09	0.00
0010.0402 4428 Document Preservation	136.69	4,161.07	200.00	200.00	111.51	200.00
0010.0402 4436 Travel and Training	5,087.72	3,145.44	5,000.00	5,000.00	3,853.03	5,000.00
0010.0402 5010 Capital Outlay	0.00	9,000.00	0.00	0.00	0.00	0.00
0010.0402 5571 Equipment	0.00	5,714.90	3,000.00	3,000.00	0.00	3,000.00
0010.0402 6631 Note Payments	9,920.00	10,313.28	9,411.32	9,411.32	10,644.15	11,033.03
0010.0402 6670 Interest Expense	1,475.82	1,082.54	1,996.28	1,996.28	751.67	374.57
0010.0402 6691 Machine Lease Payments	4,202.34	4,632.05	5,000.00	5,000.00	3,779.81	3,621.24
0402 County Clerk	212,601.65	233,405.76	240,532.27	240,532.27	176,444.85	246,670.33
Revenue Total	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total	212,601.65	233,405.76	240,532.27	240,532.27	176,444.85	246,670.33
0010 General Fund	212,601.65	233,405.76	240,532.27	240,532.27	176,444.85	246,670.33
Revenue Total	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total	212,601.65	233,405.76	240,532.27	240,532.27	176,444.85	246,670.33
GRAND TOTAL	212,601.65	233,405.76	240,532.27	240,532.27	176,444.85	246,670.33

FILED

AUG 15 2025

**Christine A. Jones
McCulloch County Clerk**

McCulloch County Non-Departmental

VERSION: 2026.01.E.2026

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0010 General Fund						
0403 Non-Departmental						
0010.0403 4201 Social Security Taxes	0.00	0.00	0.00	0.00	391.14	0.00
0010.0403 4205 Unemployment Insurance	570.41	7,333.51	6,000.00	6,000.00	3,484.78	8,000.00
0010.0403 4209 Emergency Management Supplement	0.00	0.00	6,000.00	6,000.00	0.00	12,000.00
0010.0403 4312 DPS Office Expense	3,350.88	3,494.48	3,500.00	3,500.00	0.00	3,500.00
0010.0403 4320 Computer Software	1,527.00	0.00	0.00	0.00	0.00	0.00
0010.0403 4392 Dues and Membership	4,368.91	6,229.85	4,500.00	4,500.00	4,264.90	6,500.00
0010.0403 4414 IT Support	92,736.98	94,713.99	100,000.00	100,000.00	80,029.19	100,000.00
0010.0403 4416 Professional Services	0.00	3,222.50	150,000.00	150,000.00	9,450.00	100,000.00
0010.0403 4417 Septic Inspector	3,600.00	2,400.00	3,000.00	3,000.00	2,100.00	3,600.00
0010.0403 4418 Emergency Management	57.37	0.00	0.00	0.00	0.00	0.00
0010.0403 4420 City-Fire and EMS	207,000.00	243,438.19	294,055.36	294,055.36	294,055.36	303,854.00
0010.0403 4423 E-DISPATCH	5,794.00	5,800.00	7,200.00	7,200.00	4,150.00	8,500.00
0010.0403 4430 Advertising	0.00	131.90	0.00	0.00	240.00	0.00
0010.0403 4431 Legal Notice	2,869.13	2,810.45	3,000.00	3,000.00	1,497.81	3,000.00
0010.0403 4439 Cvcog Transit	57,152.16	57,152.16	58,000.00	58,000.00	47,626.80	58,000.00
0010.0403 4440 CVOG Regional Training Academy	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
0010.0403 4441 Utilities - Radio Tower	555.95	510.31	800.00	800.00	325.27	800.00
0010.0403 4449 CVCOG - Area Agency on Aging	0.00	0.00	4,000.00	4,000.00	3,635.38	4,000.00
0010.0403 4462 Radio Tower Lease- CTTC Towers	0.00	50.00	600.00	600.00	50.00	600.00
0010.0403 4482 Septic State Fee	100.00	460.00	400.00	400.00	80.00	400.00
0010.0403 4484 Insurance	149,656.50	141,277.50	146,000.00	146,000.00	164,511.00	150,000.00
0010.0403 4489 Healthy County	288.89	116.80	0.00	0.00	21.56	0.00
0010.0403 4491 Miscellaneous	9,437.59	3,937.18	5,000.00	5,000.00	669.15	5,000.00
0010.0403 4503 Election Expense	11,412.75	543.40	0.00	0.00	0.00	0.00
0010.0403 4508 TAC Website Support	5,763.75	6,342.27	7,000.00	7,000.00	5,897.16	7,500.00
0010.0403 4532 Insurance Claim Expense	0.00	7,030.14	0.00	0.00	0.00	0.00
0010.0403 4701 PRECINCT EXPENSES DUE TO GENERAL FUND	732.66	188.17	0.00	0.00	10.91	0.00
0010.0403 5573 Emergency Management Equipment	270.90	2,645.44	2,500.00	2,500.00	0.00	1,500.00
0403 Non-Departmental	561,745.83	594,328.24	806,055.36	806,055.36	626,990.41	781,254.00
Revenue Total	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total	561,745.83	594,328.24	806,055.36	806,055.36	626,990.41	781,254.00
0010 General Fund	561,745.83	594,328.24	806,055.36	806,055.36	626,990.41	781,254.00
Revenue Total	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total	561,745.83	594,328.24	806,055.36	806,055.36	626,990.41	781,254.00
GRAND TOTAL	561,745.83	594,328.24	806,055.36	806,055.36	626,990.41	781,254.00

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

McCulloch County
District Clerk

	2023	2024	Original	Amended	2025	2026
Fund Dept Line Description	Actual	Actual	Budget	Budget	Actual	Budget
0010 General Fund						
0404 District Clerk						
0010.0404 4101 Elected Officials	48,071.59	50,721.38	53,150.49	53,150.49	40,787.65	55,808.01
0010.0404 4103 Hourly - Full Time	63,729.03	64,394.93	78,936.00	78,936.00	58,896.48	82,882.80
0010.0404 4106 Longevity Pay	1,940.89	2,140.81	617.16	617.16	616.42	716.38
0010.0404 4111 Overtime	6.36	25.55	500.00	500.00	4.41	500.00
0010.0404 4201 Social Security Taxes	8,701.80	8,972.18	10,190.08	10,190.08	7,673.08	10,702.90
0010.0404 4202 Health Insurance	29,832.60	25,413.24	33,742.08	33,742.08	25,410.56	34,822.08
0010.0404 4203 Retirement	7,962.26	8,209.67	9,324.26	9,324.26	7,021.33	10,143.27
0010.0404 4310 Office Supplies	6,104.59	5,177.57	6,000.00	6,000.00	2,283.88	6,000.00
0010.0404 4320 Computer Software	7,835.17	7,977.16	9,000.00	9,000.00	6,180.00	9,000.00
0010.0404 4333 Clothing and Uniforms	346.67	362.00	500.00	500.00	0.00	500.00
0010.0404 4392 Dues and Membership	175.00	302.00	350.00	350.00	250.00	350.00
0010.0404 4424 Cell Phone	1,022.41	1,073.93	1,200.00	1,200.00	831.07	0.00
0010.0404 4428 Document Preservation	24,981.00	226.20	25,740.00	25,740.00	1,156.60	16,000.00
0010.0404 4436 Travel and Training	3,389.25	806.44	5,000.00	5,000.00	3,179.65	5,000.00
0010.0404 5571 Equipment	711.47	488.05	2,000.00	2,000.00	1,199.99	3,000.00
0010.0404 6691 Machine Lease Payments	4,202.34	4,632.01	4,500.00	4,500.00	3,779.81	3,621.24
0404 District Clerk	209,012.43	180,923.12	240,750.07	240,750.07	159,270.93	239,046.68
Revenue Total	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total	209,012.43	180,923.12	240,750.07	240,750.07	159,270.93	239,046.68
0010 General Fund	209,012.43	180,923.12	240,750.07	240,750.07	159,270.93	239,046.68
Revenue Total	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total	209,012.43	180,923.12	240,750.07	240,750.07	159,270.93	239,046.68
GRAND TOTAL	209,012.43	180,923.12	240,750.07	240,750.07	159,270.93	239,046.68

FILED

McCulloch County Justice of Peace

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0010 General Fund						
0405 Justice of the Peace						
0010.0405 4101 Elected Officials	48,071.59	50,526.69	54,669.07	54,669.07	41,897.44	57,402.52
0010.0405 4103 Hourly - Full Time	70,734.25	75,881.36	79,835.01	79,835.01	62,802.23	83,826.76
0010.0405 4106 Longevity Pay	2,407.37	2,832.20	3,252.09	3,252.09	3,248.70	3,548.58
0010.0405 4110 Office Stipend	1,500.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
0010.0405 4111 Overtime	109.27	88.84	500.00	500.00	246.78	500.00
0010.0405 4112 Contract Labor	0.00	0.00	5,000.00	5,000.00	3,060.00	2,500.00
0010.0405 4201 Social Security Taxes	9,281.31	9,893.61	10,729.59	10,729.59	8,268.60	11,266.76
0010.0405 4202 Health Insurance	30,684.96	32,903.28	33,742.08	33,742.08	25,414.56	34,822.08
0010.0405 4203 Retirement	8,492.50	9,053.03	9,817.93	9,817.93	7,566.18	10,677.64
0010.0405 4310 Office Supplies	3,466.64	3,532.02	6,000.00	6,000.00	4,124.17	6,000.00
0010.0405 4315 Publications	0.00	92.03	500.00	500.00	112.50	200.00
0010.0405 4319 Computer Hardware	0.00	595.35	2,000.00	2,000.00	2,729.95	2,000.00
0010.0405 4320 Computer Software	2,810.00	3,405.09	6,000.00	6,000.00	2,810.00	6,000.00
0010.0405 4333 Clothing and Uniforms	379.00	368.00	500.00	500.00	0.00	500.00
0010.0405 4392 Dues and Membership	70.00	130.00	100.00	100.00	325.00	300.00
0010.0405 4430 Utilities	6,284.62	6,140.69	6,000.00	6,000.00	4,172.56	6,000.00
0010.0405 4436 Travel and Training	1,532.00	1,993.85	2,250.00	2,250.00	1,259.30	3,250.00
0010.0405 4540 Special & Temporary Justice of Peace	0.00	0.00	5,500.00	5,500.00	48.23	2,500.00
0010.0405 6691 Machine Lease Payments	2,135.28	2,052.00	2,500.00	2,500.00	2,022.00	2,112.00
0405 Justice of the Peace	187,958.79	201,488.04	230,895.77	230,895.77	172,108.20	235,406.34
Revenue Total	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total	187,958.79	201,488.04	230,895.77	230,895.77	172,108.20	235,406.34
0010 General Fund	187,958.79	201,488.04	230,895.77	230,895.77	172,108.20	235,406.34
Revenue Total	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total	187,958.79	201,488.04	230,895.77	230,895.77	172,108.20	235,406.34
GRAND TOTAL	187,958.79	201,488.04	230,895.77	230,895.77	172,108.20	235,406.34

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

McCulloch County County Attorney

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0010 General Fund						
0406 County Attorney						
0010.0406 4101 Elected Officials	38,800.64	50,526.69	53,150.49	53,150.49	40,787.46	55,808.01
0010.0406 4102 Salary, Appointed Official	9,270.95	0.00	0.00	0.00	0.00	0.00
0010.0406 4103 Hourly - Full Time	38,078.14	42,680.09	42,648.02	42,648.02	34,737.01	44,780.42
0010.0406 4104 Part-Time Employees	7,454.64	12,073.23	16,800.00	16,800.00	10,927.39	17,640.00
0010.0406 4106 Longevity Pay	1,507.73	1,607.69	1,709.70	1,709.70	1,707.65	2,107.49
0010.0406 4107 Salary Supplement	0.00	625.00	23,333.00	23,333.00	0.00	23,333.00
0010.0406 4110 Office Stipend	7,125.00	6,250.00	7,980.00	7,980.00	6,250.00	0.00
0010.0406 4111 Overtime	0.00	235.99	0.00	0.00	164.66	0.00
0010.0406 4113 State Pay	23,512.42	23,332.92	0.00	0.00	17,948.40	23,333.00
0010.0406 4201 Social Security Taxes	8,901.74	9,980.01	11,140.03	11,140.03	8,126.17	13,386.12
0010.0406 4202 Health Insurance	18,683.19	21,655.89	22,494.72	22,494.72	16,943.04	23,214.72
0010.0406 4203 Retirement	8,145.47	9,131.90	10,193.48	10,193.48	7,435.94	12,686.19
0010.0406 4210 County Provided Life Insurance	0.00	0.00	8.00	8.00	0.00	8.00
0010.0406 4310 Office Supplies	1,177.78	1,220.82	1,500.00	1,500.00	442.02	2,000.00
0010.0406 4320 Computer Software	3,054.00	3,414.58	3,294.00	3,294.00	2,745.00	5,076.00
0010.0406 4336 Postage	0.00	0.00	250.00	250.00	0.00	250.00
0010.0406 4392 Dues and Membership	125.00	175.00	75.00	75.00	0.00	175.00
0010.0406 4436 Travel and Training	1,615.00	620.00	2,000.00	2,000.00	16.54	2,500.00
0010.0406 4461 Office Space Lease	0.00	0.00	0.00	0.00	0.00	8,400.00
0406 County Attorney	167,451.70	183,529.81	196,576.44	196,576.44	148,231.28	234,697.95
Revenue Total	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total	167,451.70	183,529.81	196,576.44	196,576.44	148,231.28	234,697.95
0010 General Fund	167,451.70	183,529.81	196,576.44	196,576.44	148,231.28	234,697.95
Revenue Total	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total	167,451.70	183,529.81	196,576.44	196,576.44	148,231.28	234,697.95
GRAND TOTAL	167,451.70	183,529.81	196,576.44	196,576.44	148,231.28	234,697.95

FILED

AUG 15 2025

McCulloch County County Treasurer

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0010 General Fund						
0407 County Treasurer						
0010.0407 4101 Elected Officials	48,071.59	50,526.69	54,669.07	54,669.07	41,897.44	57,402.52
0010.0407 4103 Hourly - Full Time	74,331.36	83,080.85	83,735.74	83,735.74	65,650.55	87,922.53
0010.0407 4106 Longevity Pay	2,365.72	2,957.15	3,502.80	3,502.80	3,498.60	3,798.48
0010.0407 4107 Salary Supplement	0.00	0.00	0.00	0.00	0.00	10,000.00
0010.0407 4201 Social Security Taxes	9,544.77	10,447.08	10,855.93	10,855.93	8,490.09	12,172.95
0010.0407 4202 Health Insurance	19,670.28	21,983.52	33,742.08	33,742.08	16,979.04	34,822.08
0010.0407 4203 Retirement	8,733.87	9,559.56	9,933.53	9,933.53	7,768.97	11,536.46
0010.0407 4206 Human Resource	3,388.59	1,414.27	4,000.00	4,000.00	782.82	4,000.00
0010.0407 4210 County Provided Life Insurance	0.00	0.00	12.00	12.00	0.00	12.00
0010.0407 4310 Office Supplies	2,725.65	3,183.76	3,000.00	3,000.00	1,491.67	3,000.00
0010.0407 4320 Computer Software	22,209.57	24,490.58	25,500.00	25,500.00	15,300.00	25,500.00
0010.0407 4392 Dues and Membership	295.00	255.00	300.00	300.00	275.00	300.00
0010.0407 4436 Travel and Training	1,894.39	1,349.94	2,500.00	2,500.00	1,250.83	2,500.00
0010.0407 5571 Equipment	2,568.21	446.40	2,000.00	2,000.00	0.00	2,000.00
0010.0407 6691 Machine Lease Payments	1,359.73	1,372.87	1,500.00	1,500.00	1,646.63	1,700.00
0407 County Treasurer	197,158.73	211,067.67	235,251.15	235,251.15	165,031.64	256,667.02
Revenue Total	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total	197,158.73	211,067.67	235,251.15	235,251.15	165,031.64	256,667.02
0010 General Fund	197,158.73	211,067.67	235,251.15	235,251.15	165,031.64	256,667.02
Revenue Total	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total	197,158.73	211,067.67	235,251.15	235,251.15	165,031.64	256,667.02
GRAND TOTAL	197,158.73	211,067.67	235,251.15	235,251.15	165,031.64	256,667.02

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

McCulloch County Tax Assessor/Collector

Fund, Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0010 General Fund						
0408 Tax Assessor/Collector						
0010.0408 4101 Elected Officials	48,071.59	50,526.69	54,669.07	54,669.07	41,897.44	57,402.52
0010.0408 4103 Hourly - Full Time	33,649.98	37,593.43	37,187.00	37,187.00	30,252.26	39,046.35
0010.0408 4104 Part-Time Employees	8,375.16	13,388.59	16,800.00	16,800.00	9,919.92	17,640.00
0010.0408 4106 Longevity Pay	2,132.48	2,340.73	2,535.36	2,535.36	2,532.32	2,732.24
0010.0408 4111 Overtime	0.00	266.88	4,000.00	4,000.00	359.47	2,000.00
0010.0408 4112 Contract Labor - Appraisal District	158,633.20	192,735.20	199,477.85	199,477.85	143,824.38	196,900.00
0010.0408 4201 Social Security Taxes	7,055.60	7,964.95	8,812.15	8,812.15	6,545.73	9,089.82
0010.0408 4202 Health Insurance	20,456.64	21,935.52	22,494.72	22,494.72	16,943.04	23,214.72
0010.0408 4203 Retirement	6,455.97	7,288.07	8,063.40	8,063.40	5,989.73	8,614.53
0010.0408 4210 County Provided Life Insurance	0.00	0.00	8.00	8.00	0.00	8.00
0010.0408 4310 Office Supplies	1,846.52	1,506.34	1,700.00	1,700.00	1,115.73	1,700.00
0010.0408 4320 Computer Software	6,150.00	6,150.00	6,500.00	6,500.00	6,273.00	6,500.00
0010.0408 4331 Chapter 19	0.00	0.00	1,959.00	1,959.00	0.00	1,959.00
0010.0408 4392 Dues and Membership	419.00	325.00	500.00	500.00	325.00	600.00
0010.0408 4430 Utilities	5,495.83	5,189.21	5,000.00	5,000.00	3,709.10	5,000.00
0010.0408 4436 Travel and Training	1,796.49	1,888.13	2,500.00	2,500.00	1,045.25	2,500.00
0010.0408 4451 Office Equipment Repairs	0.00	0.00	250.00	250.00	0.00	250.00
0010.0408 5010 Capital Outlay	0.00	0.00	2,000.00	2,000.00	0.00	4,000.00
0010.0408 5571 Equipment	1,679.98	0.00	2,000.00	2,000.00	0.00	2,000.00
0010.0408 6691 Machine Lease Payments	2,063.28	1,980.00	2,500.00	2,500.00	1,950.00	2,040.00
0408 Tax Assessor/Collector	304,281.72	351,078.74	378,956.55	378,956.55	272,682.37	383,197.18
Revenue Total	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total	304,281.72	351,078.74	378,956.55	378,956.55	272,682.37	383,197.18
0010 General Fund	304,281.72	351,078.74	378,956.55	378,956.55	272,682.37	383,197.18
Revenue Total	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total	304,281.72	351,078.74	378,956.55	378,956.55	272,682.37	383,197.18
GRAND TOTAL	304,281.72	351,078.74	378,956.55	378,956.55	272,682.37	383,197.18

Prepared by Mikkie Williams

General Fund

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

McCulloch County
Courthouse

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0010 General Fund						
0409 Courthouse						
0010.0409 4103 Hourly - Full Time	0.00	172.32	0.00	0.00	0.00	0.00
0010.0409 4104 Part-Time Employees	4,749.66	15,301.35	15,000.00	15,000.00	8,283.29	15,000.00
0010.0409 4201 Social Security Taxes	353.35	1,183.71	1,147.50	1,147.50	645.25	1,147.50
0010.0409 4203 Retirement	21.68	448.74	1,050.00	1,050.00	326.31	1,050.00
0010.0409 4332 Operating Supplies	3,279.14	4,024.70	3,000.00	3,000.00	3,021.91	4,000.00
0010.0409 4391 Maintenance and Service Contracts	21,491.55	25,066.37	30,000.00	30,000.00	18,799.02	30,000.00
0010.0409 4397 Christmas Lights	1,844.34	3,000.00	3,000.00	3,000.00	0.00	3,000.00
0010.0409 4430 Utilities	47,048.77	39,952.29	55,000.00	55,000.00	34,050.54	55,000.00
0010.0409 4450 Building Repairs and Maintenance	14,851.06	23,217.47	20,000.00	20,000.00	20,061.29	25,000.00
0010.0409 4456 Lawn Maintenance	5,930.50	7,365.00	10,000.00	10,000.00	5,487.50	10,000.00
0010.0409 6691 Machine Lease Payments	1,200.00	826.19	1,400.00	1,400.00	0.00	1,400.00
0409 Courthouse	100,780.05	120,558.14	139,597.50	139,597.50	90,675.11	145,597.50
Revenue Total	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total	100,780.05	120,558.14	139,597.50	139,597.50	90,675.11	145,597.50
0010 General Fund	100,780.05	120,558.14	139,597.50	139,597.50	90,675.11	145,597.50
Revenue Total	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total	100,780.05	120,558.14	139,597.50	139,597.50	90,675.11	145,597.50
GRAND TOTAL	100,780.05	120,558.14	139,597.50	139,597.50	90,675.11	145,597.50

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

McCulloch County County Jail

	2023	2024	Original	Amended	2025	2026
Fund Dept Line Description	Actual	Actual	Budget	Budget	Actual	Budget
0010 General Fund						
0410 County Jail						
0010.0410 4103 Hourly - Full Time	680,163.36	613,172.91	799,269.70	799,269.70	505,386.64	839,233.19
0010.0410 4106 Longevity Pay	1,815.94	2,507.33	3,319.32	3,319.32	3,315.34	4,389.91
0010.0410 4111 Overtime	66,215.16	54,823.22	48,000.00	48,000.00	61,030.73	60,000.00
0010.0410 4201 Social Security Taxes	57,236.95	51,293.10	65,070.06	65,070.06	43,988.78	69,127.17
0010.0410 4202 Health Insurance	152,471.93	150,311.56	202,452.48	202,452.48	118,498.16	208,932.48
0010.0410 4203 Retirement	52,373.84	46,935.68	59,541.23	59,541.23	40,252.17	65,512.67
0010.0410 4207 Hiring Medical Expense	1,836.65	3,215.18	3,000.00	3,000.00	2,625.00	3,000.00
0010.0410 4210 County Provided Life Insurance	0.00	0.00	72.00	72.00	0.00	72.00
0010.0410 4310 Office Supplies	3,402.63	3,110.20	3,500.00	3,500.00	3,031.28	4,000.00
0010.0410 4320 Computer Software	13,208.00	0.00	0.00	0.00	3,500.00	0.00
0010.0410 4321 Records Management	0.00	0.00	5,700.00	5,700.00	0.00	5,700.00
0010.0410 4332 Operating Supplies	40,022.67	31,289.29	35,000.00	35,000.00	33,244.66	40,000.00
0010.0410 4333 Clothing and Uniforms	117.50	4,356.69	3,000.00	3,000.00	2,612.35	6,000.00
0010.0410 4335 Inmate - Meals / Food	189,870.64	146,994.28	190,000.00	190,000.00	117,804.31	165,000.00
0010.0410 4339 Prisoner Boarding	440.00	0.00	10,000.00	10,000.00	0.00	2,000.00
0010.0410 4343 Kitchen Expense	5.28	697.68	800.00	800.00	113.92	1,000.00
0010.0410 4390 Safety Equipment	0.00	362.00	500.00	500.00	0.00	2,500.00
0010.0410 4393 Tire Expenses	279.53	1,250.83	1,500.00	1,500.00	0.00	1,500.00
0010.0410 4396 Inmate Medical Expenses	57,632.42	34,739.09	58,000.00	58,000.00	42,747.36	60,000.00
0010.0410 4430 Utilities	64,125.97	62,343.75	55,000.00	55,000.00	39,744.64	60,000.00
0010.0410 4436 Travel and Training	2,660.76	1,304.45	3,000.00	3,000.00	4,832.53	4,000.00
0010.0410 4443 Cable TV - Jail	3,427.92	3,867.66	3,900.00	3,900.00	3,254.40	3,900.00
0010.0410 4450 Building Repairs and Maintenance	29,563.37	83,141.88	25,000.00	25,000.00	64,217.72	30,000.00
0010.0410 4452 Repairs and Maintenance Miscellaneous	3,351.69	11,129.80	10,000.00	10,000.00	1,890.13	10,000.00
0010.0410 4454 Radio Repairs	472.50	2,857.32	3,500.00	3,500.00	0.00	3,500.00
0010.0410 4455 Automotive Repairs	3,310.78	2,162.50	3,000.00	3,000.00	1,041.82	3,000.00
0010.0410 4457 Equipment	1,950.66	2,129.26	2,000.00	2,000.00	1,365.51	4,000.00
0010.0410 6630 Notary Bond	0.00	293.90	300.00	300.00	0.00	300.00
0410 County Jail	1,425,956.15	1,314,289.56	1,594,424.79	1,594,424.79	1,094,497.45	1,656,667.42
Revenue Total	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total	1,425,956.15	1,314,289.56	1,594,424.79	1,594,424.79	1,094,497.45	1,656,667.42
0010 General Fund	1,425,956.15	1,314,289.56	1,594,424.79	1,594,424.79	1,094,497.45	1,656,667.42
Revenue Total	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total	1,425,956.15	1,314,289.56	1,594,424.79	1,594,424.79	1,094,497.45	1,656,667.42
GRAND TOTAL	1,425,956.15	1,314,289.56	1,594,424.79	1,594,424.79	1,094,497.45	1,656,667.42

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

McCulloch County Sheriff Office

	2023	2024	Original	Amended	2025	2026
Fund Dept Line Description	Actual	Actual	Budget	Budget	Actual	Budget
0010 General Fund						
0411 Sheriff's Office						
0010.0411 4101 Elected Officials	54,763.60	64,612.31	68,250.00	68,250.00	52,375.00	71,662.50
0010.0411 4103 Hourly - Full Time	332,728.42	374,096.01	408,374.38	408,374.38	302,987.28	417,261.55
0010.0411 4104 Part-Time Employees	17,566.95	30,091.38	30,000.00	30,000.00	25,985.89	31,500.00
0010.0411 4106 Longevity Pay	316.54	1,624.35	2,460.30	2,460.30	2,457.35	3,415.30
0010.0411 4111 Overtime	26,021.12	26,191.72	25,000.00	25,000.00	14,701.77	25,000.00
0010.0411 4114 Certificate Pay- Deputies	5,787.50	5,875.00	10,000.00	10,000.00	6,800.00	10,000.00
0010.0411 4201 Social Security Taxes	33,444.50	38,814.53	41,771.65	41,771.65	30,938.74	42,751.21
0010.0411 4202 Health Insurance	72,655.61	84,485.18	101,226.24	101,226.24	60,309.92	104,466.24
0010.0411 4203 Retirement	29,394.12	33,307.13	38,222.43	38,222.43	26,384.21	40,515.85
0010.0411 4207 Hiring Medical Expense	675.00	0.00	1,500.00	1,500.00	0.00	1,500.00
0010.0411 4210 County Provided Life Insurance	0.00	0.00	36.00	36.00	0.00	36.00
0010.0411 4310 Office Supplies	723.11	1,435.95	4,000.00	4,000.00	2,134.14	5,000.00
0010.0411 4319 Computer Hardware	1,576.95	1,935.98	4,000.00	4,000.00	4,409.36	14,000.00
0010.0411 4320 Computer Software	13,648.01	25,296.39	28,000.00	28,000.00	27,578.54	28,000.00
0010.0411 4333 Clothing and Uniforms	303.15	939.52	6,000.00	6,000.00	2,046.94	8,000.00
0010.0411 4334 Badges	0.00	0.00	0.00	0.00	0.00	1.00
0010.0411 4337 Fuel Expenses	33,320.46	48,885.76	50,000.00	50,000.00	30,310.74	50,000.00
0010.0411 4341 Estray Expenses	875.00	4,674.85	1,500.00	1,500.00	1,455.95	2,500.00
0010.0411 4345 PRISONER TRANSPORT	1,852.75	2,370.92	10,000.00	10,000.00	1,902.58	10,000.00
0010.0411 4390 Safety Equipment	125.00	592.69	1,500.00	1,500.00	0.00	1,500.00
0010.0411 4392 Dues and Membership	0.00	0.00	600.00	600.00	120.00	1,000.00
0010.0411 4393 Tire Expenses	3,597.21	1,587.19	9,000.00	9,000.00	884.86	9,000.00
0010.0411 4408 Forensic Nurse	0.00	0.00	1,400.00	1,400.00	0.00	1,400.00
0010.0411 4418 Emergency Management	0.00	0.00	500.00	500.00	0.00	1,000.00
0010.0411 4425 Aircards	11,459.80	13,833.57	9,500.00	9,500.00	9,538.47	14,000.00
0010.0411 4429 Internet Fees	8,550.00	9,787.50	10,200.00	10,200.00	5,226.38	10,200.00
0010.0411 4432 Telephone	10,185.26	11,176.08	10,550.00	10,550.00	10,161.08	12,000.00
0010.0411 4433 Video Backup	0.00	0.00	1,000.00	1,000.00	0.00	1,000.00
0010.0411 4436 Travel and Training	2,435.95	431.02	2,000.00	2,000.00	2,090.34	4,000.00
0010.0411 4442 Training	1,672.51	6,362.27	6,500.00	6,500.00	2,186.11	6,500.00
0010.0411 4451 Office Equipment Repairs	0.00	0.00	0.00	0.00	0.00	1.00
0010.0411 4454 Radio Repairs	0.00	1,038.68	3,000.00	3,000.00	377.03	3,000.00
0010.0411 4455 Automotive Repairs	39,517.29	38,306.53	15,000.00	15,000.00	27,361.81	20,000.00
0010.0411 4460 Law Enforcement Books	0.00	0.00	500.00	500.00	0.00	500.00
0010.0411 4603 SAVNS-VINE GRANT	6,581.11	6,778.54	0.00	0.00	3,490.96	0.00
0010.0411 5571 Equipment	5,917.52	12,907.51	16,000.00	16,000.00	7,527.62	16,000.00
0010.0411 5572 Other Equipment	0.00	0.00	0.00	0.00	0.00	8,000.00
0010.0411 6631 Note Payments	15,591.66	0.00	0.00	0.00	0.00	0.00
0010.0411 6670 Interest Expense	1,118.51	0.00	0.00	0.00	0.00	0.00
0010.0411 6691 Machine Lease Payments	7,054.25	7,347.28	7,800.00	7,800.00	5,815.80	7,800.00
0010.0411 6692 LEASE VEHICLE PAYMENT	69,750.37	47,000.00	0.00	0.00	0.00	0.00
0411 Sheriff's Office	809,209.23	901,785.84	925,391.00	925,391.00	667,558.87	982,510.65
Revenue Total	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total	809,209.23	901,785.84	925,391.00	925,391.00	667,558.87	982,510.65
0010 General Fund	809,209.23	901,785.84	925,391.00	925,391.00	667,558.87	982,510.65
Revenue Total	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total	809,209.23	901,785.84	925,391.00	925,391.00	667,558.87	982,510.65
GRAND TOTAL	809,209.23	901,785.84	925,391.00	925,391.00	667,558.87	982,510.65

McCulloch County County Extension Office

	2023	2024	Original	Amended	2025	2026
Fund Dept Line Description	Actual	Actual	Budget	Budget	Actual	Budget
0010 General Fund						
0413 County AG Extension Service						
0010.0413 4103 Hourly - Full Time	36,493.05	41,329.90	40,369.50	40,369.50	31,826.97	42,387.98
0010.0413 4106 Longevity Pay	1,732.64	1,832.60	1,934.88	1,934.88	1,932.56	2,032.52
0010.0413 4107 AG Extension County Salary	25,151.57	30,562.04	32,148.90	32,148.90	24,671.12	33,756.35
0010.0413 4201 Social Security Taxes	4,848.37	5,640.11	5,695.67	5,695.67	4,466.62	5,980.52
0010.0413 4202 Health Insurance	10,228.32	10,967.76	11,247.36	11,247.36	8,471.52	11,607.36
0010.0413 4203 Retirement	2,675.76	3,021.48	5,211.73	5,211.73	2,360.38	5,667.82
0010.0413 4210 County Provided Life Insurance	0.00	0.00	48.00	48.00	0.00	4.00
0010.0413 4310 Office Supplies	344.51	0.00	0.00	0.00	211.26	0.00
0010.0413 4319 Computer Hardware	0.00	194.84	0.00	0.00	0.00	0.00
0010.0413 4320 Computer Software	0.00	896.44	1,000.00	1,000.00	0.00	1,000.00
0010.0413 4332 Operating Supplies	1,327.92	1,722.48	2,000.00	2,000.00	1,206.12	2,000.00
0010.0413 4336 Postage	246.00	487.00	500.00	500.00	219.00	500.00
0010.0413 4430 Utilities	3,146.18	3,288.96	3,600.00	3,600.00	2,160.57	3,600.00
0010.0413 4436 Travel and Training	0.00	0.00	0.00	0.00	72.00	0.00
0010.0413 4444 Out of County Travel-ANR	4,219.18	6,192.61	10,000.00	10,000.00	4,240.01	10,000.00
0010.0413 4445 Out of County Travel-FCH	4,278.18	6,114.06	5,000.00	5,000.00	3,540.60	5,000.00
0010.0413 4492 Pickup/Van Miscellaneous	2,691.51	1,304.65	4,500.00	4,500.00	2,468.08	3,000.00
0010.0413 6631 Note Payments	10,676.55	0.00	0.00	0.00	0.00	0.00
0010.0413 6670 Interest Expense	441.45	0.00	0.00	0.00	0.00	0.00
0010.0413 6691 Machine Lease Payments	3,188.04	3,425.52	3,500.00	3,500.00	2,570.68	2,570.64
0413 County AG Extension Service	111,689.23	116,980.45	126,756.04	126,756.04	90,417.49	129,107.19
Revenue Total	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total	111,689.23	116,980.45	126,756.04	126,756.04	90,417.49	129,107.19
0010 General Fund	111,689.23	116,980.45	126,756.04	126,756.04	90,417.49	129,107.19
Revenue Total	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total	111,689.23	116,980.45	126,756.04	126,756.04	90,417.49	129,107.19
GRAND TOTAL	111,689.23	116,980.45	126,756.04	126,756.04	90,417.49	129,107.19

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

McCulloch County Miscellaneous

<u>Fund Dept Line Description</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
0010 General Fund						
0414 Miscellaneous						
0010.0414 4336 Postage	14,279.94	19,430.70	15,000.00	15,000.00	10,769.56	15,000.00
0010.0414 4362 Postage Machine	0.00	0.00	14,000.00	14,000.00	13,992.81	0.00
0010.0414 4412 Alcohol and Drug Council	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
0010.0414 4429 Internet Fees	9,632.00	11,198.12	12,000.00	12,000.00	7,096.49	12,000.00
0010.0414 4430 Utilities	1,752.72	4,859.68	2,000.00	2,000.00	1,633.90	5,000.00
0010.0414 4432 Telephone	18,655.03	23,205.51	16,000.00	16,000.00	27,872.32	20,000.00
0010.0414 4452 Repairs and Maintenance Miscellaneous	288.00	0.00	0.00	0.00	0.00	0.00
0010.0414 4481 Audit Expense	18,750.00	18,750.00	25,000.00	25,000.00	19,500.00	25,000.00
0010.0414 4500 Autopsy/Indigent Burial	14,200.00	12,200.00	20,000.00	20,000.00	2,800.00	20,000.00
0010.0414 4504 Volunteer Fire Departments	36,462.48	38,608.00	42,000.00	42,000.00	39,759.00	42,000.00
0010.0414 4510 Soil Conservation	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
0010.0414 4511 MHMR Subsidy	4,500.00	4,655.00	4,655.00	4,655.00	4,655.00	4,655.00
0010.0414 4523 Election Redistricting	6,250.00	0.00	0.00	0.00	0.00	0.00
0010.0414 4524 Board of Development-Grant	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
0010.0414 4525 Cornerstone Community Action Agency	0.00	7,000.00	7,000.00	7,000.00	7,000.00	8,000.00
0010.0414 4526 Child Welfare-Grant	0.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
0010.0414 4527 Community Center - Grant	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
0010.0414 4529 Predator Control-Grant	38,400.00	38,400.00	38,400.00	38,400.00	38,400.00	38,400.00
0010.0414 4530 Leon Bosque RC&D SPONS	0.00	250.00	1,250.00	1,250.00	1,861.75	1,250.00
0010.0414 4531 Senior Center/TDA Grant	608.00	608.00	608.00	608.00	0.00	0.00
0010.0414 4537 Menard County Veteran's Coalition	0.00	0.00	0.00	0.00	0.00	1.00
0010.0414 4602 Contingency	90,826.86	25,213.68	82,447.16	82,447.16	0.00	80,000.00
0414 Miscellaneous	291,605.03	243,878.69	319,860.16	319,860.16	214,840.83	310,806.00
Revenue Total	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total	291,605.03	243,878.69	319,860.16	319,860.16	214,840.83	310,806.00
0010 General Fund	291,605.03	243,878.69	319,860.16	319,860.16	214,840.83	310,806.00
Revenue Total	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total	291,605.03	243,878.69	319,860.16	319,860.16	214,840.83	310,806.00
GRAND TOTAL	291,605.03	243,878.69	319,860.16	319,860.16	214,840.83	310,806.00

FILED

McCulloch County Elections

	2023	2024	Original	Amended	2025	2026
Fund Dept Line Description	Actual	Actual	Budget	Budget	Actual	Budget
0010 General Fund						
0415 Elections						
0010.0415 4127 Overtime- Elections	0.00	0.00	0.00	0.00	0.00	4,500.00
0010.0415 4201 Social Security Taxes	0.00	0.00	0.00	0.00	0.00	344.25
0010.0415 4203 Retirement	0.00	0.00	0.00	0.00	0.00	337.50
0010.0415 4310 Office Supplies	0.00	2,747.68	3,000.00	3,000.00	619.92	3,000.00
0010.0415 4320 Computer Software	0.00	2,100.00	10,500.00	10,500.00	10,838.00	12,000.00
0010.0415 4336 Postage	0.00	156.27	3,000.00	3,000.00	0.00	2,000.00
0010.0415 4398 Ballot Test	0.00	489.25	2,500.00	2,500.00	385.15	2,500.00
0010.0415 4399 Election Workers	0.00	8,715.60	12,000.00	12,000.00	7,293.76	12,000.00
0010.0415 4503 Election Expense	0.00	9,474.03	7,000.00	7,000.00	9,931.44	12,000.00
0010.0415 4520 Mileage	0.00	442.79	1,500.00	1,500.00	217.46	1,500.00
0415 Elections	0.00	24,125.62	39,500.00	39,500.00	29,285.73	50,181.75
Revenue Total	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total	0.00	24,125.62	39,500.00	39,500.00	29,285.73	50,181.75
0010 General Fund	0.00	24,125.62	39,500.00	39,500.00	29,285.73	50,181.75
Revenue Total	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total	0.00	24,125.62	39,500.00	39,500.00	29,285.73	50,181.75
GRAND TOTAL	0.00	24,125.62	39,500.00	39,500.00	29,285.73	50,181.75

FILED

Prepared by Mikkie Williams

General Fund

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

McCulloch County Library

	2023	2024	Original	Amended	2025	2026
Fund Dept Line Description	Actual	Actual	Budget	Budget	Actual	Budget
0010 General Fund						
0419 Library						
0010.0419 4103 Hourly - Full Time	87,882.34	100,606.65	110,105.94	110,105.94	80,290.98	115,611.24
0010.0419 4106 Longevity Pay	441.49	541.45	1,059.18	1,059.18	1,057.91	1,257.83
0010.0419 4111 Overtime	5,743.70	3,729.54	3,000.00	3,000.00	2,660.36	3,000.00
0010.0419 4201 Social Security Taxes	6,540.64	8,555.76	8,733.63	8,733.63	6,402.80	9,169.98
0010.0419 4202 Health Insurance	24,718.44	32,903.28	33,742.08	33,742.08	25,414.56	34,822.08
0010.0419 4203 Retirement	6,584.72	7,341.44	7,991.56	7,991.56	5,858.78	8,690.51
0010.0419 4310 Office Supplies	2,297.52	1,573.72	2,000.00	2,000.00	1,297.57	2,000.00
0010.0419 4315 Publications	6,129.91	4,561.90	6,000.00	6,000.00	2,690.52	6,000.00
0010.0419 4319 Computer Hardware	0.00	0.00	1,500.00	1,500.00	0.00	1,000.00
0010.0419 4320 Computer Software	1,530.00	1,530.00	1,000.00	1,000.00	0.00	1,600.00
0010.0419 4392 Dues and Membership	0.00	138.00	453.00	453.00	138.00	453.00
0010.0419 4394 Janitorial Supplies	236.25	18.20	1,000.00	1,000.00	141.65	1,000.00
0010.0419 4427 Advertising	33.00	0.00	150.00	150.00	0.00	150.00
0010.0419 4430 Utilities	13,835.00	12,765.77	15,000.00	15,000.00	9,037.52	15,000.00
0010.0419 4436 Travel and Training	1,871.17	990.18	400.00	400.00	260.92	400.00
0010.0419 4450 Building Repairs and Maintenance	9,268.90	8,856.34	8,000.00	8,000.00	8,819.24	8,000.00
0010.0419 4456 Lawn Maintenance	3,514.00	4,119.00	5,500.00	5,500.00	4,539.00	5,500.00
0010.0419 4458 Book Repairs	254.05	0.00	500.00	500.00	0.00	300.00
0010.0419 4459 Subscriptions	0.00	45.00	400.00	400.00	45.00	200.00
0010.0419 4491 Miscellaneous	0.00	427.24	780.00	780.00	667.14	800.00
0010.0419 4605 G ROLLIE WHITE GRANT	1,618.71	0.00	0.00	0.00	0.00	0.00
0010.0419 5570 Furniture	1,219.20	854.88	1,000.00	1,000.00	157.41	750.00
0010.0419 5571 Equipment	697.12	18.00	1,000.00	1,000.00	0.00	1,000.00
0010.0419 6691 Machine Lease Payments	1,625.88	2,539.71	1,700.00	1,700.00	3,789.19	3,258.60
0419 Library	176,042.04	192,116.06	211,015.39	211,015.39	153,268.55	219,963.24
Revenue Total	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total	176,042.04	192,116.06	211,015.39	211,015.39	153,268.55	219,963.24
0010 General Fund	176,042.04	192,116.06	211,015.39	211,015.39	153,268.55	219,963.24
Revenue Total	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total	176,042.04	192,116.06	211,015.39	211,015.39	153,268.55	219,963.24
GRAND TOTAL	176,042.04	192,116.06	211,015.39	211,015.39	153,268.55	219,963.24

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

McCulloch County Veterans Officer

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0010 General Fund						
0421 Veterans Officer						
0010.0421 4102 Salary, Appointed Official	405.06	0.00	0.00	0.00	0.00	0.00
0010.0421 4103 Hourly - Full Time	0.00	1,140.00	0.00	0.00	1,575.00	0.00
0010.0421 4104 Part-Time Employees	3,638.96	10,991.62	16,380.00	16,380.00	884.14	17,199.00
0010.0421 4201 Social Security Taxes	309.35	928.07	1,253.07	1,253.07	189.84	1,315.73
0010.0421 4203 Retirement	283.09	849.22	1,146.60	1,146.60	173.72	1,246.93
0010.0421 4310 Office Supplies	335.80	557.42	500.00	500.00	245.00	500.00
0010.0421 4320 Computer Software	0.00	0.00	450.00	450.00	475.00	450.00
0010.0421 4392 Dues and Membership	0.00	0.00	200.00	200.00	0.00	200.00
0010.0421 4436 Travel and Training	589.65	0.00	2,500.00	2,500.00	0.00	2,500.00
0010.0421 4491 Miscellaneous	0.00	19.39	150.00	150.00	0.00	150.00
0010.0421 5571 Equipment	0.00	0.00	1,000.00	1,000.00	1,469.98	1,000.00
0421 Veterans Officer	5,561.91	14,485.72	23,579.67	23,579.67	5,012.68	24,561.66
Revenue Total	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total	5,561.91	14,485.72	23,579.67	23,579.67	5,012.68	24,561.66
0010 General Fund	5,561.91	14,485.72	23,579.67	23,579.67	5,012.68	24,561.66
Revenue Total	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total	5,561.91	14,485.72	23,579.67	23,579.67	5,012.68	24,561.66
GRAND TOTAL	5,561.91	14,485.72	23,579.67	23,579.67	5,012.68	24,561.66

FILED

McCulloch County County Commissioners

	2023	2024	Original	Amended	2025	2026
<u>Fund Dept Line Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
0010 General Fund						
0422 County Commissioners						
0010.0422 4101 Elected Officials	143,540.48	174,223.52	188,507.16	188,507.16	143,511.80	197,932.52
0010.0422 4102 Salary, Appointed Official	22,217.50	0.00	0.00	0.00	0.00	0.00
0010.0422 4106 Longevity Pay	999.60	1,499.40	1,801.44	1,801.44	1,799.28	1,516.06
0010.0422 4201 Social Security Taxes	12,757.36	13,442.83	14,558.60	14,558.60	11,116.22	15,257.81
0010.0422 4202 Health Insurance	36,675.14	32,951.28	44,989.44	44,989.44	24,525.28	46,429.44
0010.0422 4203 Retirement	11,673.37	12,300.52	13,321.60	13,321.60	10,171.86	14,460.02
0010.0422 4210 County Provided Life Insurance	0.00	0.00	0.00	0.00	0.00	16.00
0422 County Commissioners	227,863.45	234,417.55	263,178.24	263,178.24	191,124.44	275,611.85
Revenue Total	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total	227,863.45	234,417.55	263,178.24	263,178.24	191,124.44	275,611.85
0010 General Fund	227,863.45	234,417.55	263,178.24	263,178.24	191,124.44	275,611.85
Revenue Total	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total	227,863.45	234,417.55	263,178.24	263,178.24	191,124.44	275,611.85
GRAND TOTAL	227,863.45	234,417.55	263,178.24	263,178.24	191,124.44	275,611.85

Prepared by Mikkie Williams

General Fund

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

McCulloch County Judicial District Court

	2023	2024	Original	Amended	2025	2026
Fund Dept Line Description	Actual	Actual	Budget	Budget	Actual	Budget
0010 General Fund						
0425 Other Judicial District						
0010.0425 4101 Elected Officials	2,400.00	2,400.00	0.00	0.00	2,000.00	1,200.00
0010.0425 4105 Juvenile Judge Pay	0.00	0.00	2,400.00	2,400.00	0.00	2,400.00
0010.0425 4201 Social Security Taxes	183.60	183.60	184.00	184.00	137.70	275.40
0010.0425 4310 Office Supplies	143.54	613.28	300.00	300.00	374.24	500.00
0010.0425 4400 Crt Appointed Defense Expert Witness	1,171.70	300.00	15,000.00	15,000.00	8,700.00	15,000.00
0010.0425 4401 Court Appointed Defense Attorney	86,819.38	56,924.50	85,000.00	85,000.00	61,580.75	100,000.00
0010.0425 4404 Court Appointed Juvenile Attorney	0.00	0.00	4,000.00	4,000.00	1,674.50	4,000.00
0010.0425 4405 District Attorney	163,893.00	173,378.00	173,378.00	173,378.00	173,378.00	191,000.00
0010.0425 4406 Public Defender	1,561.00	1,813.00	1,813.00	1,813.00	1,813.00	2,000.00
0010.0425 4407 Court Reporter	7,996.50	5,968.45	5,000.00	5,000.00	368.00	5,000.00
0010.0425 4409 Court Appointed Cps Attorney	53,649.50	66,830.00	65,000.00	65,000.00	50,558.40	80,000.00
0010.0425 4415 District Judge Expense	37,430.00	39,670.00	44,970.00	44,970.00	44,970.00	47,052.00
0010.0425 4416 Professional Services	7,859.88	3,802.50	5,000.00	5,000.00	6,107.80	8,000.00
0010.0425 4421 Visiting Judge	289.98	508.86	1,000.00	1,000.00	299.46	1,000.00
0010.0425 4424 Cell Phone	3,044.55	5,871.98	0.00	0.00	4,401.81	0.00
0010.0425 4483 Juvenile Probation	31,000.00	31,000.00	31,000.00	31,000.00	31,000.00	31,000.00
0010.0425 4485 Juror Expense	13,843.34	20,994.21	14,000.00	14,000.00	10,912.19	15,000.00
0010.0425 4486 Juvenile Detention	0.00	0.00	15,000.00	15,000.00	0.00	1,000.00
0010.0425 4490 LGS/Other	5,880.00	11,220.00	15,000.00	15,000.00	8,550.00	15,000.00
0010.0425 4496 Adult Probation	5,683.73	5,545.34	5,000.00	5,000.00	3,122.61	5,000.00
0010.0425 4497 Administrative Judge Assesment	0.00	0.00	1,200.00	1,200.00	0.00	1,200.00
0010.0425 4509 Other General Expense	2,529.13	17,543.77	15,000.00	15,000.00	0.00	15,000.00
0010.0425 4604 INDIGENT DEFENSE GRANT- STATE	0.00	19,035.00	19,035.00	19,035.00	0.00	18,606.00
0010.0425 5571 Equipment	0.00	1,769.99	0.00	0.00	0.00	0.00
0425 Other Judicial District	425,378.83	465,372.48	518,280.00	518,280.00	409,948.46	559,233.40
Revenue Total	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total	425,378.83	465,372.48	518,280.00	518,280.00	409,948.46	559,233.40
0010 General Fund	425,378.83	465,372.48	518,280.00	518,280.00	409,948.46	559,233.40
Revenue Total	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total	425,378.83	465,372.48	518,280.00	518,280.00	409,948.46	559,233.40
GRAND TOTAL	425,378.83	465,372.48	518,280.00	518,280.00	409,948.46	559,233.40

FILED

AUG 15 2025

McCulloch County Judicial County Court

	2023	2024	Original	Amended	2025	2026
<u>Fund Dept Line Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
0010 General Fund						
0426 Other Judicial District - County						
0010.0426 4401 Court Appointed Defense Attorney	13,304.50	34,010.95	24,000.00	24,000.00	11,460.00	24,000.00
0010.0426 4402 Emergency Detention Hearing Cost	0.00	0.00	0.00	0.00	0.00	5,000.00
0010.0426 4407 Court Reporter	615.00	1,620.18	2,000.00	2,000.00	939.60	2,000.00
0010.0426 4410 Court Appointed Ad Litem Attorney	0.00	0.00	2,000.00	2,000.00	500.00	2,000.00
0010.0426 4421 Visiting Judge	0.00	0.00	1,000.00	1,000.00	0.00	1,000.00
0010.0426 4485 Juror Expense	0.00	2,800.00	500.00	500.00	0.00	2,000.00
0010.0426 4506 Miscellaneous - Judicial County	2,267.00	4,250.00	3,000.00	3,000.00	4,740.00	100.00
0010.0426 4509 Other General Expense	529.38	0.00	750.00	750.00	0.00	750.00
0010.0426 4602 Contingency	0.00	0.00	1,000.00	1,000.00	0.00	1,000.00
0426 Other Judicial District - County	16,715.88	42,681.13	34,250.00	34,250.00	17,639.60	37,850.00
Revenue Total	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total	16,715.88	42,681.13	34,250.00	34,250.00	17,639.60	37,850.00
0010 General Fund	16,715.88	42,681.13	34,250.00	34,250.00	17,639.60	37,850.00
Revenue Total	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total	16,715.88	42,681.13	34,250.00	34,250.00	17,639.60	37,850.00
GRAND TOTAL	16,715.88	42,681.13	34,250.00	34,250.00	17,639.60	37,850.00

FILED

AUG 15 2025

Prepared by Mikkie Williams

General Fund

Christine A. Jones
McCulloch County Clerk

McCulloch County Road and Bridge Fund Revenues

<u>Fund Dept Line Description</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
0310 Taxes						
0012.0310 3001 Advalorem Taxes	315,929.54	280,662.00	336,437.60	336,437.60	353,658.51	0.00
	<u>315,929.54</u>	<u>280,662.00</u>	<u>336,437.60</u>	<u>336,437.60</u>	<u>353,658.51</u>	<u>0.00</u>
0310 Taxes						
0321 Nonbusiness License						
0012.0321 3800 Auto Registration	1,195.08	0.00	0.00	0.00	0.00	0.00
	<u>1,195.08</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
0321 Nonbusiness License						
0360 Miscellaneous						
0012.0360 3600 Interest Income	51,911.28	64,884.12	24,000.00	24,000.00	52,949.70	24,000.00
	<u>51,911.28</u>	<u>64,884.12</u>	<u>24,000.00</u>	<u>24,000.00</u>	<u>52,949.70</u>	<u>24,000.00</u>
0360 Miscellaneous						
0371 Other Revenue						
0012.0371 3862 Other Revenue- Road and Bridge	0.00	0.00	0.00	0.00	117.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>117.00</u>	<u>0.00</u>
0371 Other Revenue						
0800 Transfers						
0012.0800 8000 Transfer In	0.00	0.00	0.00	0.00	0.00	432,236.33
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>432,236.33</u>
0800 Transfers						
Revenue Total	369,035.90	345,546.12	360,437.60	360,437.60	406,725.21	456,236.33
Expense Total	0.00	0.00	0.00	0.00	0.00	0.00
0012 Road and Bridge Fund	369,035.90	345,546.12	360,437.60	360,437.60	406,725.21	456,236.33

FILED

AUG 15 2025

Prepared by Mikkie Williams

Road & Bridge

Christine A. Jones
McCulloch County Clerk

McCulloch County Precinct 1 Revenue

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0310 Taxes						
0015.0310 3001 Advalorem Taxes	17,700.30	34,445.56	26,162.00	26,162.00	27,598.74	0.00
0310 Taxes	17,700.30	34,445.56	26,162.00	26,162.00	27,598.74	0.00
0321 Nonbusiness License						
0015.0321 3800 Auto Registration	109,255.71	108,875.67	95,000.00	95,000.00	92,365.60	105,000.00
0321 Nonbusiness License	109,255.71	108,875.67	95,000.00	95,000.00	92,365.60	105,000.00
0330 Intergovernmental						
0015.0330 3206 CTIF	0.00	0.00	0.00	26,632.74	26,632.74	0.00
0330 Intergovernmental	0.00	0.00	0.00	26,632.74	26,632.74	0.00
0350 Court Fines and Forfeitures						
0015.0350 3500 Court Fines	9,297.73	11,690.47	4,347.00	4,347.00	17,824.21	8,000.00
0350 Court Fines and Forfeitures	9,297.73	11,690.47	4,347.00	4,347.00	17,824.21	8,000.00
0364 Miscellaneous						
0015.0364 3703 Sale of Assets	14,625.00	0.00	0.00	0.00	0.00	0.00
0364 Miscellaneous	14,625.00	0.00	0.00	0.00	0.00	0.00
0376 Weight Fees						
0015.0376 3810 Gross Weight	8,333.75	8,706.17	4,266.00	4,266.00	8,683.10	4,200.00
0376 Weight Fees	8,333.75	8,706.17	4,266.00	4,266.00	8,683.10	4,200.00
0377 Lateral Road						
0015.0377 3814 Lateral Road	4,303.95	4,147.96	5,130.00	5,130.00	4,142.62	4,200.00
0377 Lateral Road	4,303.95	4,147.96	5,130.00	5,130.00	4,142.62	4,200.00
0800 Transfers						
0015.0800 8000 Transfer In	4,211.94	4,263.67	0.00	0.00	0.00	0.00
0800 Transfers	4,211.94	4,263.67	0.00	0.00	0.00	0.00
Revenue Total	167,728.38	172,129.50	134,905.00	161,537.74	177,247.01	121,400.00
Expense Total	0.00	0.00	0.00	0.00	0.00	0.00
0015 Precinct 1	167,728.38	172,129.50	134,905.00	161,537.74	177,247.01	121,400.00

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

McCulloch County Precinct 2 Revenues

<u>Fund Dept Line Description</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
0310 Taxes						
0016.0310 3001 Advalorem Taxes	117,254.63	14,375.12	4,739.01	4,739.01	5,056.03	0.00
0310 Taxes	117,254.63	14,375.12	4,739.01	4,739.01	5,056.03	0.00
0321 Nonbusiness License						
0016.0321 3800 Auto Registration	76,883.64	76,616.17	70,000.00	70,000.00	64,998.01	75,000.00
0321 Nonbusiness License	76,883.64	76,616.17	70,000.00	70,000.00	64,998.01	75,000.00
0330 Intergovernmental						
0016.0330 3205 FEMA	3,914.38	62,841.62	0.00	0.00	0.00	0.00
0330 Intergovernmental	3,914.38	62,841.62	0.00	0.00	0.00	0.00
0350 Court Fines and Forfeitures						
0016.0350 3500 Court Fines	6,542.86	8,226.62	3,059.00	3,059.00	12,542.96	5,000.00
0350 Court Fines and Forfeitures	6,542.86	8,226.62	3,059.00	3,059.00	12,542.96	5,000.00
0364 Miscellaneous						
0016.0364 3703 Sale of Assets	5,400.00	0.00	0.00	0.00	0.00	0.00
0364 Miscellaneous	5,400.00	0.00	0.00	0.00	0.00	0.00
0376 Weight Fees						
0016.0376 3810 Gross Weight	5,864.49	6,126.56	3,002.00	3,002.00	6,110.32	3,000.00
0376 Weight Fees	5,864.49	6,126.56	3,002.00	3,002.00	6,110.32	3,000.00
0377 Lateral Road						
0016.0377 3814 Lateral Road	3,028.70	2,918.94	3,610.00	3,610.00	2,915.17	3,000.00
0377 Lateral Road	3,028.70	2,918.94	3,610.00	3,610.00	2,915.17	3,000.00
0399 Transfers In						
0016.0399 4005 WTRCA Precinct 2	32,735.84	0.00	0.00	0.00	0.00	0.00
0399 Transfers In	32,735.84	0.00	0.00	0.00	0.00	0.00
0800 Transfers						
0016.0800 8000 Transfer In	2,963.96	3,000.35	0.00	0.00	0.00	0.00
0016.0800 8002 Transfer In- Reserve Funds	0.00	0.00	62,841.62	62,841.62	0.00	0.00
0800 Transfers	2,963.96	3,000.35	62,841.62	62,841.62	0.00	0.00
Revenue Total	254,588.50	174,105.38	147,251.63	147,251.63	91,622.49	86,000.00
Expense Total	0.00	0.00	0.00	0.00	0.00	0.00
0016 Precinct 2	254,588.50	174,105.38	147,251.63	147,251.63	91,622.49	86,000.00

FILED

AUG 15 2025

McCulloch County Precinct 3 Revenues

<u>Fund Dept Line Description</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
0310 Taxes						
0017.0310 3001 Advalorem Taxes	21,855.19	25,283.55	17,013.00	17,013.00	17,969.00	0.00
0310 Taxes	<u>21,855.19</u>	<u>25,283.55</u>	<u>17,013.00</u>	<u>17,013.00</u>	<u>17,969.00</u>	<u>0.00</u>
0321 Nonbusiness License						
0017.0321 3800 Auto Registration	109,255.77	108,875.65	95,000.00	95,000.00	92,365.62	105,000.00
0321 Nonbusiness License	<u>109,255.77</u>	<u>108,875.65</u>	<u>95,000.00</u>	<u>95,000.00</u>	<u>92,365.62</u>	<u>105,000.00</u>
0330 Intergovernmental						
0017.0330 3206 CTIF	0.00	14,591.70	0.00	0.00	0.00	0.00
0330 Intergovernmental	<u>0.00</u>	<u>14,591.70</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
0350 Court Fines and Forfeitures						
0017.0350 3500 Court Fines	9,297.76	11,690.44	4,347.00	4,347.00	17,824.22	8,000.00
0350 Court Fines and Forfeitures	<u>9,297.76</u>	<u>11,690.44</u>	<u>4,347.00</u>	<u>4,347.00</u>	<u>17,824.22</u>	<u>8,000.00</u>
0376 Weight Fees						
0017.0376 3810 Gross Weight	8,333.73	8,706.16	4,266.00	4,266.00	8,683.11	4,200.00
0376 Weight Fees	<u>8,333.73</u>	<u>8,706.16</u>	<u>4,266.00</u>	<u>4,266.00</u>	<u>8,683.11</u>	<u>4,200.00</u>
0377 Lateral Road						
0017.0377 3814 Lateral Road	4,303.94	4,147.96	5,130.00	5,130.00	4,142.61	4,200.00
0377 Lateral Road	<u>4,303.94</u>	<u>4,147.96</u>	<u>5,130.00</u>	<u>5,130.00</u>	<u>4,142.61</u>	<u>4,200.00</u>
0800 Transfers						
0017.0800 8000 Transfer In	4,211.95	4,263.67	0.00	0.00	0.00	0.00
0017.0800 8002 Transfer In- Reserve Funds	0.00	0.00	150,500.00	150,500.00	0.00	20,000.00
0800 Transfers	<u>4,211.95</u>	<u>4,263.67</u>	<u>150,500.00</u>	<u>150,500.00</u>	<u>0.00</u>	<u>20,000.00</u>
Revenue Total	<u>157,258.34</u>	<u>177,559.13</u>	<u>276,256.00</u>	<u>276,256.00</u>	<u>140,984.56</u>	<u>141,400.00</u>
Expense Total	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
0017 Precinct 3	<u>157,258.34</u>	<u>177,559.13</u>	<u>276,256.00</u>	<u>276,256.00</u>	<u>140,984.56</u>	<u>141,400.00</u>

FILED

AUG 15 2025

McCulloch County Precinct 4 Revenues

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0310 Taxes						
0018.0310 3001 Advalorem Taxes	11,774.70	11,739.40	3,562.96	3,562.96	3,812.44	0.00
0310 Taxes	11,774.70	11,739.40	3,562.96	3,562.96	3,812.44	0.00
0321 Nonbusiness License						
0018.0321 3800 Auto Registration	109,255.70	108,875.66	95,000.00	95,000.00	92,365.62	105,000.00
0321 Nonbusiness License	109,255.70	108,875.66	95,000.00	95,000.00	92,365.62	105,000.00
0350 Court Fines and Forfeitures						
0018.0350 3500 Court Fines	9,297.75	11,690.44	4,347.00	4,347.00	17,824.22	8,000.00
0350 Court Fines and Forfeitures	9,297.75	11,690.44	4,347.00	4,347.00	17,824.22	8,000.00
0376 Weight Fees						
0018.0376 3810 Gross Weight	8,333.74	8,706.17	4,266.00	4,266.00	8,683.11	4,200.00
0376 Weight Fees	8,333.74	8,706.17	4,266.00	4,266.00	8,683.11	4,200.00
0377 Lateral Road						
0018.0377 3814 Lateral Road	4,303.95	4,147.96	5,130.00	5,130.00	4,142.61	4,200.00
0377 Lateral Road	4,303.95	4,147.96	5,130.00	5,130.00	4,142.61	4,200.00
0800 Transfers						
0018.0800 8000 Transfer In	4,211.94	4,263.67	0.00	0.00	0.00	0.00
0018.0800 8002 Transfer In- Reserve Funds	0.00	0.00	0.00	0.00	0.00	188,599.78
0800 Transfers	4,211.94	4,263.67	0.00	0.00	0.00	188,599.78
Revenue Total	147,177.78	149,423.30	112,305.96	112,305.96	126,828.00	309,999.78
Expense Total	0.00	0.00	0.00	0.00	0.00	0.00
0018 Precinct 4	147,177.78	149,423.30	112,305.96	112,305.96	126,828.00	309,999.78

FILED

AUG 15 2025

McCulloch County
Road & Bridge Revenue Total

Fund Dept Line Description	2023	2024	Original	Amended	2025	2026
	Actual	Actual	Budget	Budget	Actual	Budget
Revenue Total	1,095,788.90	1,018,763.43	1,031,156.19	1,057,788.93	943,407.27	1,115,036.11
Expense Total	0.00	0.00	0.00	0.00	0.00	0.00
GRAND TOTAL	1,095,788.90	1,018,763.43	1,031,156.19	1,057,788.93	943,407.27	1,115,036.11

FILED

AUG 15 2025

McCulloch County Road & Bridge Expenses

Fund Dept Line Description		2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0012 Road and Bridge Fund							
0412 Road and Bridge							
POSITION TITLE	COUNT GRADE	LINE	SALARY				
11-1 Precinct 1 - Road Hands (2)	2	4103	90,416.72				
11-8 Precinct 2 - Road Hand (1)	1	4103	42,332.47				
11-9 Precinct 3- Road Hands (2)	2	4103	84,630.00				
11-10 Precinct 4- Road Hands (2)	2	4103	86,012.47				
0012.0412 4103 Hourly - Full Time		170,071.02	198,091.76	249,957.06	249,957.06	171,514.54	303,391.66
0012.0412 4104 Part-Time Employees		10,038.00	146.52	0.00	0.00	0.00	0.00
0012.0412 4106 Longevity Pay		3,315.34	2,399.04	2,923.83	2,923.83	1,441.09	1,965.88
0012.0412 4110 Office Stipend		0.00	2,000.00	2,000.00	2,000.00	0.00	2,000.00
0012.0412 4111 Overtime		7.65	0.00	0.00	0.00	232.03	5,000.00
0012.0412 4126 Certificate Pay- CDL		0.00	0.00	0.00	0.00	0.00	14,000.00
0012.0412 4201 Social Security Taxes		14,032.40	15,501.40	19,880.89	19,880.89	12,017.26	24,966.35
0012.0412 4202 Health Insurance		41,831.24	52,998.84	67,484.16	67,484.16	34,867.36	81,251.52
0012.0412 4203 Retirement		12,840.39	14,184.74	18,191.66	18,191.66	10,996.09	23,660.92
0412 Road and Bridge		252,136.04	285,322.30	360,437.60	360,437.60	231,068.37	456,236.33
Revenue Total		0.00	0.00	0.00	0.00	0.00	0.00
Expense Total		252,136.04	285,322.30	360,437.60	360,437.60	231,068.37	456,236.33
0012 Road and Bridge Fund		252,136.04	285,322.30	360,437.60	360,437.60	231,068.37	456,236.33
Revenue Total		0.00	0.00	0.00	0.00	0.00	0.00
Expense Total		252,136.04	285,322.30	360,437.60	360,437.60	231,068.37	456,236.33
GRAND TOTAL		252,136.04	285,322.30	360,437.60	360,437.60	231,068.37	456,236.33

FILED

AUG 15 2025

Prepared by Mikkie Williams

Road & Bridge

Christine A. Jones
McCulloch County Clerk

McCulloch County Precinct 1 Expenses

	2023	2024	Original	Amended	2025	2026
Fund Dept Line Description	Actual	Actual	Budget	Budget	Actual	Budget
0015 Precinct 1						
0415 Precinct 1						
0015.0415 4110 Office Stipend	500.00	0.00	0.00	0.00	0.00	0.00
0015.0415 4112 Contract Labor	0.00	0.00	10.00	10.00	1,452.00	2,000.00
0015.0415 4115 Vehicle Stipend	1,500.00	1,500.00	1,500.00	1,500.00	0.00	2,000.00
0015.0415 4332 Operating Supplies	6,356.62	10,479.75	15,000.00	15,000.00	4,719.07	12,000.00
0015.0415 4337 Fuel Expenses	15,792.34	13,556.15	20,000.00	20,000.00	9,186.67	20,000.00
0015.0415 4393 Tire Expenses	1,638.91	6,045.63	6,500.00	6,500.00	2,027.94	6,500.00
0015.0415 4430 Utilities	1,654.07	1,566.06	2,000.00	2,000.00	1,244.97	2,000.00
0015.0415 4436 Travel and Training	1,121.24	572.18	1,500.00	1,500.00	1,378.09	1,500.00
0015.0415 4452 Repairs and Maintenance Miscellaneous	11,966.92	17,698.08	20,000.00	20,000.00	16,720.82	20,000.00
0015.0415 4453 Materials - Repairs and Maintenance	16,036.00	29,700.30	35,000.00	61,632.74	63,307.93	37,000.00
0015.0415 4533 Nuisance Abatement Expense	0.00	0.00	0.00	0.00	0.00	4,000.00
0015.0415 4534 Chemical Herbicide	0.00	0.00	0.00	0.00	0.00	1,500.00
0015.0415 4535 Tire & Trash Disposal	0.00	0.00	0.00	0.00	0.00	1,000.00
0015.0415 4602 Contingency	0.00	0.00	33,400.00	13,400.00	0.00	5,000.00
0015.0415 5010 Capital Outlay	26,087.49	12,000.00	0.00	20,000.00	14,312.93	6,900.00
0015.0415 6670 Interest Expense	872.24	0.00	0.00	0.00	0.00	0.00
0015.0415 6691 Machine Lease Payments	34,127.76	277,876.51	0.00	0.00	0.00	0.00
0415 Precinct 1	117,653.59	370,994.66	134,910.00	161,542.74	114,350.42	121,400.00
Revenue Total	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total	117,653.59	370,994.66	134,910.00	161,542.74	114,350.42	121,400.00
0015 Precinct 1	117,653.59	370,994.66	134,910.00	161,542.74	114,350.42	121,400.00
Revenue Total	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total	117,653.59	370,994.66	134,910.00	161,542.74	114,350.42	121,400.00
GRAND TOTAL	117,653.59	370,994.66	134,910.00	161,542.74	114,350.42	121,400.00

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

McCulloch County Precinct 2 Expenses

<u>Fund Dept Line Description</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
0016 Precinct 2						
0016.0416 4110 Office Stipend	500.00	0.00	0.00	0.00	0.00	0.00
0016.0416 4112 Contract Labor	0.00	0.00	100.00	100.00	0.00	100.00
0016.0416 4115 Vehicle Stipend	1,500.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
0016.0416 4310 Office Supplies	0.00	0.00	100.00	100.00	0.00	100.00
0016.0416 4332 Operating Supplies	10,917.50	11,317.77	11,500.00	11,500.00	4,036.86	11,250.00
0016.0416 4337 Fuel Expenses	20,073.54	21,941.58	25,000.00	25,000.00	14,253.10	23,750.00
0016.0416 4393 Tire Expenses	5,695.93	6,668.95	5,506.17	5,506.17	777.84	5,506.17
0016.0416 4430 Utilities	535.34	675.92	900.00	900.00	604.22	1,000.00
0016.0416 4436 Travel and Training	690.87	584.64	1,000.00	1,000.00	347.86	1,300.00
0016.0416 4452 Repairs and Maintenance Miscellaneous	23,466.60	14,209.87	15,000.00	15,000.00	15,260.84	15,000.00
0016.0416 4453 Materials - Repairs and Maintenance	2,600.00	12,682.00	18,000.00	18,000.00	20,386.35	20,000.00
0016.0416 4533 Nuisance Abatement Expense	0.00	0.00	100.00	100.00	0.00	100.00
0016.0416 4602 Contingency	0.00	0.00	100.00	100.00	0.00	100.00
0016.0416 5010 Capital Outlay	0.00	0.00	62,841.00	70,541.00	59,400.00	5,793.83
0016.0416 6631 Note Payments	4,674.86	4,885.26	4,674.86	4,674.86	0.00	0.00
0016.0416 6670 Interest Expense	5,598.53	219.84	428.98	428.98	0.00	0.00
0016.0416 6691 Machine Lease Payments	142,124.96	0.00	0.00	0.00	0.00	0.00
0416 Precinct 2	218,378.13	75,185.83	147,251.01	154,951.01	117,067.07	86,000.00
Revenue Total	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total	218,378.13	75,185.83	147,251.01	154,951.01	117,067.07	86,000.00
0016 Precinct 2	218,378.13	75,185.83	147,251.01	154,951.01	117,067.07	86,000.00
Revenue Total	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total	218,378.13	75,185.83	147,251.01	154,951.01	117,067.07	86,000.00
GRAND TOTAL	218,378.13	75,185.83	147,251.01	154,951.01	117,067.07	86,000.00

FILED

AUG 15 2025

McCulloch County Precinct 3 Expenses

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0017 Precinct 3						
0417 Precinct 3						
0017.0417 4110 Office Stipend	500.00	0.00	0.00	0.00	0.00	0.00
0017.0417 4112 Contract Labor	0.00	0.00	0.00	0.00	0.00	20,000.00
0017.0417 4115 Vehicle Stipend	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	2,000.00
0017.0417 4332 Operating Supplies	7,464.14	3,266.59	10,000.00	10,000.00	1,903.40	9,500.00
0017.0417 4337 Fuel Expenses	19,916.62	13,009.21	22,500.00	22,500.00	8,710.46	22,500.00
0017.0417 4393 Tire Expenses	2,279.86	2,077.08	6,000.00	6,000.00	2,104.61	5,500.00
0017.0417 4430 Utilities	821.38	1,163.96	1,500.00	1,500.00	852.52	1,500.00
0017.0417 4436 Travel and Training	822.42	225.40	1,000.00	1,000.00	1,253.38	1,500.00
0017.0417 4452 Repairs and Maintenance Miscellaneous	13,408.92	15,721.15	13,000.00	13,000.00	19,660.95	20,000.00
0017.0417 4453 Materials - Repairs and Maintenance	26,213.11	12,532.00	30,000.00	30,000.00	3,231.80	28,400.00
0017.0417 4533 Nuisance Abatement Expense	0.00	0.00	0.00	0.00	0.00	500.00
0017.0417 4602 Contingency	0.00	0.00	35,000.00	35,000.00	0.00	30,000.00
0017.0417 5010 Capital Outlay	35,541.09	2,038.00	0.00	7,700.00	7,700.00	0.00
0017.0417 6670 Interest Expense	4,354.13	4,379.12	901.87	901.87	0.00	0.00
0017.0417 6691 Machine Lease Payments	901.87	876.88	154,854.13	154,854.13	0.00	0.00
0417 Precinct 3	113,723.54	56,789.39	276,256.00	283,956.00	46,917.12	141,400.00
Revenue Total	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total	113,723.54	56,789.39	276,256.00	283,956.00	46,917.12	141,400.00
0017 Precinct 3	113,723.54	56,789.39	276,256.00	283,956.00	46,917.12	141,400.00
Revenue Total	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total	113,723.54	56,789.39	276,256.00	283,956.00	46,917.12	141,400.00
GRAND TOTAL	113,723.54	56,789.39	276,256.00	283,956.00	46,917.12	141,400.00

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

McCulloch County Precinct 4 Expenses

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0018 Precinct 4						
0418 Precinct 4						
0018.0418 4110 Office Stipend	500.00	0.00	0.00	0.00	0.00	0.00
0018.0418 4112 Contract Labor	0.00	0.00	100.00	100.00	0.00	100.00
0018.0418 4115 Vehicle Stipend	1,500.00	1,500.00	2,000.00	2,000.00	2,000.00	2,000.00
0018.0418 4332 Operating Supplies	4,053.68	4,666.99	4,000.00	4,000.00	2,096.01	5,000.00
0018.0418 4337 Fuel Expenses	9,991.74	13,989.62	20,500.00	20,500.00	4,480.12	19,500.00
0018.0418 4393 Tire Expenses	3,474.68	1,325.91	3,000.00	3,000.00	5,274.32	4,000.00
0018.0418 4430 Utilities	1,230.79	1,441.63	3,000.00	3,000.00	1,664.51	3,000.00
0018.0418 4436 Travel and Training	1,018.63	459.90	1,500.00	1,500.00	814.03	1,500.00
0018.0418 4452 Repairs and Maintenance Miscellaneous	43,459.45	7,756.85	8,000.00	8,000.00	11,760.65	39,550.00
0018.0418 4453 Materials - Repairs and Maintenance	940.00	28,599.12	20,000.00	20,000.00	8,724.23	46,550.00
0018.0418 4533 Nuisance Abatement Expense	0.00	0.00	100.00	100.00	0.00	100.00
0018.0418 4602 Contingency	0.00	0.00	100.00	100.00	0.00	100.00
0018.0418 6670 Interest Expense	9,903.54	9,903.58	9,903.58	9,903.58	9,903.58	0.00
0018.0418 6691 Machine Lease Payments	40,902.46	40,902.42	40,902.42	40,902.42	40,902.42	188,599.78
0418 Precinct 4	116,974.97	110,546.02	113,106.00	113,106.00	87,619.87	309,999.78
0018 Precinct 4						
0800 Transfers						
0018.0800 8001 Transfer Out	350.00	0.00	0.00	0.00	0.00	0.00
0800 Transfers	350.00	0.00	0.00	0.00	0.00	0.00
Revenue Total	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total	117,324.97	110,546.02	113,106.00	113,106.00	87,619.87	309,999.78
0018 Precinct 4	117,324.97	110,546.02	113,106.00	113,106.00	87,619.87	309,999.78
Revenue Total	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total	117,324.97	110,546.02	113,106.00	113,106.00	87,619.87	309,999.78
GRAND TOTAL	117,324.97	110,546.02	113,106.00	113,106.00	87,619.87	309,999.78

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

McCulloch County Farm to Market & Lateral Road Fund

<u>Fund Dept Line Description</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
0030 Farm to Market and Lateral Road Fund						
0310 Taxes						
0030.0310 3001 Advalorem Taxes	26,014.28	30,435.93	29,072.01	29,072.01	32,408.10	432,236.33
0310 Taxes	26,014.28	30,435.93	29,072.01	29,072.01	32,408.10	432,236.33
0030 Farm to Market and Lateral Road Fund						
0360 Miscellaneous						
0030.0360 3600 Interest Income	8,571.01	10,572.39	1,500.00	1,500.00	9,376.25	1,500.00
0360 Miscellaneous	8,571.01	10,572.39	1,500.00	1,500.00	9,376.25	1,500.00
0030 Farm to Market and Lateral Road Fund						
0399 Transfers In						
0030.0399 3999	0.00	0.00	227,448.31	227,448.31	0.00	0.00
0399 Transfers In	0.00	0.00	227,448.31	227,448.31	0.00	0.00
0030 Farm to Market and Lateral Road Fund						
0430 Special Road Advalorem						
0030.0430 4452 Repairs and Maintenance Miscellaneous	0.00	0.00	258,020.32	258,020.32	0.00	0.00
0430 Special Road Advalorem	0.00	0.00	258,020.32	258,020.32	0.00	0.00
0030 Farm to Market and Lateral Road Fund						
0800 Transfers						
0030.0800 8001 Transfer Out	0.00	0.00	0.00	0.00	0.00	432,236.33
0030.0800 8002 Transfer In- Reserve Funds	0.00	0.00	0.00	0.00	0.00	360,000.00
0800 Transfers	0.00	0.00	0.00	0.00	0.00	-72,236.33
Revenue Total	34,585.29	41,008.32	258,020.32	258,020.32	41,784.35	793,736.33
Expense Total	0.00	0.00	258,020.32	258,020.32	0.00	432,236.33
0030 Farm to Market and Lateral Road Fund	34,585.29	41,008.32	0.00	0.00	41,784.35	361,500.00
Revenue Total	34,585.29	41,008.32	258,020.32	258,020.32	41,784.35	793,736.33
Expense Total	0.00	0.00	258,020.32	258,020.32	0.00	432,236.33
GRAND TOTAL	34,585.29	41,008.32	0.00	0.00	41,784.35	361,500.00

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

McCulloch County Interest & Sinking Fund

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0080 Interest and Sinking						
0310 Taxes						
0080.0310 3001 Advalorem Taxes	907,011.56	905,653.40	884,515.30	884,515.30	894,733.27	887,473.65
0310 Taxes	907,011.56	905,653.40	884,515.30	884,515.30	894,733.27	887,473.65
0080 Interest and Sinking						
0360 Miscellaneous						
0080.0360 3600 Interest Income	8,890.02	9,438.73	3,000.00	3,000.00	7,938.15	3,000.00
0360 Miscellaneous	8,890.02	9,438.73	3,000.00	3,000.00	7,938.15	3,000.00
0080 Interest and Sinking						
0480 Interest and Sinking						
0080.0480 6600 Debt Service	0.00	0.00	884,515.30	884,515.30	0.00	887,473.65
0080.0480 6631 Note Payments	623,000.00	649,000.00	0.00	0.00	665,000.00	0.00
0080.0480 6670 Interest Expense	256,212.45	235,324.33	0.00	0.00	113,084.08	0.00
0480 Interest and Sinking	879,212.45	884,324.33	884,515.30	884,515.30	778,084.08	887,473.65
Revenue Total	915,901.58	915,092.13	887,515.30	887,515.30	902,671.42	890,473.65
Expense Total	879,212.45	884,324.33	884,515.30	884,515.30	778,084.08	887,473.65
0080 Interest and Sinking	36,689.13	30,767.80	3,000.00	3,000.00	124,587.34	3,000.00
Revenue Total	915,901.58	915,092.13	887,515.30	887,515.30	902,671.42	890,473.65
Expense Total	879,212.45	884,324.33	884,515.30	884,515.30	778,084.08	887,473.65
GRAND TOTAL	36,689.13	30,767.80	3,000.00	3,000.00	124,587.34	3,000.00

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

McCulloch County Prosecutor's Collection

<u>Fund Dept Line Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>2025</u> <u>Actual</u>	<u>2026</u> <u>Budget</u>
0020 Prosecutor's Collection						
0340 Charges for Services						
0020.0340 3321 Other Fees-Hot Check Coll-Pros Coll	166.05	60.00	100.00	100.00	0.00	100.00
0340 Charges for Services	166.05	60.00	100.00	100.00	0.00	100.00
0020 Prosecutor's Collection						
0360 Miscellaneous						
0020.0360 3600 Interest Income	249.45	316.36	200.00	200.00	248.84	200.00
0360 Miscellaneous	249.45	316.36	200.00	200.00	248.84	200.00
0020 Prosecutor's Collection						
0399 Transfers In						
0020.0399 3999 Transfers In	0.00	0.00	5,544.55	5,544.55	0.00	5,793.39
0399 Transfers In	0.00	0.00	5,544.55	5,544.55	0.00	5,793.39
0020 Prosecutor's Collection						
0420 Prosecutor's Collection						
0020.0420 4329 Operating Expenditures	0.00	0.00	5,844.55	5,844.55	0.00	5,793.39
0420 Prosecutor's Collection	0.00	0.00	5,844.55	5,844.55	0.00	5,793.39
Revenue Total	415.50	376.36	5,844.55	5,844.55	248.84	6,093.39
Expense Total	0.00	0.00	5,844.55	5,844.55	0.00	5,793.39
0020 Prosecutor's Collection	415.50	376.36	0.00	0.00	248.84	300.00
Revenue Total	415.50	376.36	5,844.55	5,844.55	248.84	6,093.39
Expense Total	0.00	0.00	5,844.55	5,844.55	0.00	5,793.39
GRAND TOTAL	415.50	376.36	0.00	0.00	248.84	300.00

FILED

AUG 15 2025

Prepared by Mikkie Williams

Dedicated Fund

Christine A. Jones
McCulloch County Clerk

McCulloch County Law Library

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0035 Law Library						
0350 Court Fines and Forfeitures						
0035.0350 3500 Court Fines	6,387.60	4,196.50	5,000.00	5,000.00	3,713.36	4,000.00
0350 Court Fines and Forfeitures	6,387.60	4,196.50	5,000.00	5,000.00	3,713.36	4,000.00
0035 Law Library						
0360 Miscellaneous						
0035.0360 3600 Interest Income	3,215.96	4,139.43	400.00	400.00	3,398.95	400.00
0360 Miscellaneous	3,215.96	4,139.43	400.00	400.00	3,398.95	400.00
0035 Law Library						
0399 Transfers In						
0035.0399 3999 Transfers In	0.00	0.00	63,900.34	63,900.34	0.00	77,100.75
0399 Transfers In	0.00	0.00	63,900.34	63,900.34	0.00	77,100.75
0035 Law Library						
0435 Law Library						
0035.0435 4491 Miscellaneous	0.00	0.00	69,300.34	69,300.34	0.00	77,100.75
0435 Law Library	0.00	0.00	69,300.34	69,300.34	0.00	77,100.75
Revenue Total	9,603.56	8,335.93	69,300.34	69,300.34	7,112.31	81,500.75
Expense Total	0.00	0.00	69,300.34	69,300.34	0.00	77,100.75
0035 Law Library	9,603.56	8,335.93	0.00	0.00	7,112.31	4,400.00
Revenue Total	9,603.56	8,335.93	69,300.34	69,300.34	7,112.31	81,500.75
Expense Total	0.00	0.00	69,300.34	69,300.34	0.00	77,100.75
GRAND TOTAL	9,603.56	8,335.93	0.00	0.00	7,112.31	4,400.00

McCulloch County Special Road Repair

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0070 Special Road Repair						
0360 Miscellaneous						
0070.0360 3600 Interest Income	44.96	53.78	0.00	0.00	42.10	50.00
0360 Miscellaneous	44.96	53.78	0.00	0.00	42.10	50.00
0070 Special Road Repair						
0399 Transfers In						
0070.0399 3999	0.00	0.00	935.77	935.77	0.00	935.77
0399 Transfers In	0.00	0.00	935.77	935.77	0.00	935.77
0070 Special Road Repair						
0470 Special Road Repair						
0070.0470 4491 Miscellaneous	0.00	0.00	935.77	935.77	0.00	935.77
0470 Special Road Repair	0.00	0.00	935.77	935.77	0.00	935.77
Revenue Total	44.96	53.78	935.77	935.77	42.10	985.77
Expense Total	0.00	0.00	935.77	935.77	0.00	935.77
0070 Special Road Repair	44.96	53.78	0.00	0.00	42.10	50.00
Revenue Total	44.96	53.78	935.77	935.77	42.10	985.77
Expense Total	0.00	0.00	935.77	935.77	0.00	935.77
GRAND TOTAL	44.96	53.78	0.00	0.00	42.10	50.00

FILED

AUG 15 2025

Prepared by Mikkie Williams

Dedicated Fund

Christine A. Jones
McCulloch County Clerk

McCulloch County Permanent Improvement

<u>Fund Dept Line Description</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
0075 Permanent Improvement						
0310 Taxes						
0075.0310 3001 Advalorem Taxes	19,892.20	112,421.41	120,000.00	120,000.00	126,242.03	204,034.00
0310 Taxes	19,892.20	112,421.41	120,000.00	120,000.00	126,242.03	204,034.00
0075 Permanent Improvement						
0360 Miscellaneous						
0075.0360 3600 Interest Income	17,040.28	24,167.21	2,000.00	2,000.00	23,116.08	2,000.00
0360 Miscellaneous	17,040.28	24,167.21	2,000.00	2,000.00	23,116.08	2,000.00
0075 Permanent Improvement						
0364 Insurance Claim Revenue						
0075.0364 3859 Insurance Claim Revenue	0.00	0.00	0.00	0.00	14,905.62	0.00
0364 Insurance Claim Revenue	0.00	0.00	0.00	0.00	14,905.62	0.00
0075 Permanent Improvement						
0399 Transfers In						
0075.0399 3999	0.00	0.00	400,000.00	400,000.00	0.00	600,000.00
0399 Transfers In	0.00	0.00	400,000.00	400,000.00	0.00	600,000.00
0075 Permanent Improvement						
0475 Permanent Improvement						
0075.0475 4450 Building Repairs and Maintenance	10,909.00	21,083.51	400,000.00	400,000.00	20,700.85	804,034.00
0475 Permanent Improvement	10,909.00	21,083.51	400,000.00	400,000.00	20,700.85	804,034.00
Revenue Total	36,932.48	136,588.62	522,000.00	522,000.00	164,263.73	806,034.00
Expense Total	10,909.00	21,083.51	400,000.00	400,000.00	20,700.85	804,034.00
0075 Permanent Improvement	26,023.48	115,505.11	122,000.00	122,000.00	143,562.88	2,000.00
Revenue Total	36,932.48	136,588.62	522,000.00	522,000.00	164,263.73	806,034.00
Expense Total	10,909.00	21,083.51	400,000.00	400,000.00	20,700.85	804,034.00
GRAND TOTAL	26,023.48	115,505.11	122,000.00	122,000.00	143,562.88	2,000.00

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

McCulloch County Sheriff LEOSE

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0086 Sheriff's Lease						
0340 Charges for Services						
0086.0340 3315 Fees of Office- Lease - State Comptrolle	1,668.66	4,237.10	500.00	500.00	4,082.40	3,500.00
0340 Charges for Services	1,668.66	4,237.10	500.00	500.00	4,082.40	3,500.00
0086 Sheriff's Lease						
0360 Miscellaneous						
0086.0360 3600 Interest Income	309.64	423.77	50.00	50.00	374.46	50.00
0360 Miscellaneous	309.64	423.77	50.00	50.00	374.46	50.00
0086 Sheriff's Lease						
0399 Transfers In						
0086.0399 3999 Transfers In	0.00	0.00	7,000.00	7,000.00	0.00	11,456.86
0399 Transfers In	0.00	0.00	7,000.00	7,000.00	0.00	11,456.86
0086 Sheriff's Lease						
0486 Sherriff's Lease						
0086.0486 4436 Travel and Training	0.00	0.00	0.00	0.00	0.00	11,456.86
0486 Sherriff's Lease	0.00	0.00	0.00	0.00	0.00	11,456.86
Revenue Total	1,978.30	4,660.87	7,550.00	7,550.00	4,456.86	15,006.86
Expense Total	0.00	0.00	0.00	0.00	0.00	11,456.86
0086 Sheriff's Lease	1,978.30	4,660.87	7,550.00	7,550.00	4,456.86	3,550.00
Revenue Total	1,978.30	4,660.87	7,550.00	7,550.00	4,456.86	15,006.86
Expense Total	0.00	0.00	0.00	0.00	0.00	11,456.86
GRAND TOTAL	1,978.30	4,660.87	7,550.00	7,550.00	4,456.86	3,550.00

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

McCulloch County Commissary Profit

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0087 Commissary Profit						
0360 Miscellaneous						
0087.0360 3600 Interest Income	3,393.40	3,295.76	500.00	500.00	2,701.00	500.00
0360 Miscellaneous	3,393.40	3,295.76	500.00	500.00	2,701.00	500.00
0087 Commissary Profit						
0371 Other Revenue						
0087.0371 3822 Other Revenue	32,746.23	19,795.16	20,000.00	20,000.00	19,749.89	18,000.00
0371 Other Revenue	32,746.23	19,795.16	20,000.00	20,000.00	19,749.89	18,000.00
0087 Commissary Profit						
0399 Transfers In						
0087.0399 3999 Transfers In	0.00	0.00	50,000.00	50,000.00	0.00	60,000.00
0399 Transfers In	0.00	0.00	50,000.00	50,000.00	0.00	60,000.00
0087 Commissary Profit						
0487 Commissary Profit						
0087.0487 4332 Operating Supplies	11,857.89	16,921.35	0.00	0.00	8,468.55	15,000.00
0087.0487 4509 Other General Expense	0.00	0.00	0.00	0.00	0.00	45,000.00
0087.0487 5571 Equipment	0.00	27,205.00	0.00	0.00	0.00	0.00
0487 Commissary Profit	11,857.89	44,126.35	0.00	0.00	8,468.55	60,000.00
Revenue Total	36,139.63	23,090.92	70,500.00	70,500.00	22,450.89	78,500.00
Expense Total	11,857.89	44,126.35	0.00	0.00	8,468.55	60,000.00
0087 Commissary Profit	24,281.74	-21,035.43	70,500.00	70,500.00	13,982.34	18,500.00
Revenue Total	36,139.63	23,090.92	70,500.00	70,500.00	22,450.89	78,500.00
Expense Total	11,857.89	44,126.35	0.00	0.00	8,468.55	60,000.00
GRAND TOTAL	24,281.74	-21,035.43	70,500.00	70,500.00	13,982.34	18,500.00

FILED

AUG 15 2025

McCulloch County

SB 22 Rural Sheriff's Salary Assistance Grant Program

<u>Fund, Dept Line Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>2025</u> <u>Actual</u>	<u>2026</u> <u>Budget</u>
0022 SB 22 Rural Sheriff's Office Salary Assistance Grant Program						
0360 Interest Income						
0022.0360 3602 Interest Income- SB22	0.00	1,109.19	0.00	0.00	0.00	0.00
0360 Interest Income	0.00	1,109.19	0.00	0.00	0.00	0.00
0022 SB 22 Rural Sheriff's Office Salary Assistance Grant Program						
0376 SB 22						
0022.0376 3252 SB 22- Rural Prosecutor's Office Salary	0.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
0022.0376 3253 SB 22- Rural Sheriff's Office Salary Ass	0.00	250,000.00	250,000.00	250,000.00	250,000.00	350,000.00
0376 SB 22	0.00	350,000.00	350,000.00	350,000.00	350,000.00	450,000.00
0022 SB 22 Rural Sheriff's Office Salary Assistance Grant Program						
0422 SB 22						
0022.0422 4117 SB 22 Sheriff Salary Supplement	0.00	10,000.00	10,000.00	10,000.00	7,692.40	10,000.00
0022.0422 4118 SB 22 Rural Sheriff's Office Salary Supp	0.00	22,269.15	50,000.00	50,000.00	38,488.40	50,000.00
0022.0422 4122 SB 22 Rural Sheriff's Office Salary Supp	0.00	21,000.07	66,000.00	66,000.00	41,200.50	66,000.00
0022.0422 4123 SB 22 Rural Sheriff's Office Salary Sup	0.00	14,122.80	35,700.00	35,700.00	23,341.85	35,700.00
0022.0422 4124 SB 22 Rural Prosecutor's Office Salary S	0.00	0.00	0.00	0.00	362.14	0.00
0022.0422 4201 Social Security Taxes	0.00	4,949.51	12,370.05	12,370.05	8,670.71	12,370.05
0022.0422 4203 Retirement	0.00	4,528.57	11,319.00	11,319.00	7,933.62	11,723.25
0022.0422 4390 Safety Equipment	0.00	15,429.30	0.00	0.00	0.00	40,000.00
0022.0422 4608 Law Enforcement Vehicles	0.00	58,387.00	64,610.95	64,610.95	0.00	124,206.70
0022.0422 4628 SB 22- Rifles (Martin County Armory) - R	0.00	19,206.00	0.00	0.00	0.00	0.00
0022.0422 4629 SB 22- AEDs (Cardio Partners) - Rural Sh	0.00	24,524.11	0.00	0.00	0.00	0.00
0022.0422 4630 SB 22- (iZonus LLC - Safety Cones)- Rura	0.00	3,310.00	0.00	0.00	0.00	0.00
0022.0422 4631 SB 22- Stop Stick (Flex Shield Active Sh	0.00	37,886.92	0.00	0.00	0.00	0.00
0022.0422 4632 SB 22- Active Shooter Kits (10) (TACMED	0.00	9,705.64	0.00	0.00	0.00	0.00
0422 SB 22	0.00	245,319.07	250,000.00	250,000.00	127,689.62	350,000.00
0022 SB 22 Rural Sheriff's Office Salary Assistance Grant Program						
0423 SB 22 Rural Prosecutor's Office Salary Assistance Grant Prog.						
0022.0423 4124 SB 22 Rural Prosecutor's Office Salary S	0.00	1,760.00	4,160.00	4,160.00	3,120.00	4,160.00
0022.0423 4125 SB 22 Rural Prosecutor's Office Salary A	0.00	2,029.89	25,000.00	25,000.00	2,153.78	25,000.00
0022.0423 4201 Social Security Taxes	0.00	122.41	2,230.74	2,230.74	238.69	2,230.74
0022.0423 4202 Health Insurance	0.00	56.33	0.00	0.00	0.00	0.00
0022.0423 4203 Retirement	0.00	112.00	2,041.20	2,041.20	218.40	2,114.10
0423 SB 22 Rural Prosecutor's Office Salary Assistance Gr	0.00	4,080.63	33,431.94	33,431.94	5,730.87	33,504.84
Revenue Total	0.00	351,109.19	350,000.00	350,000.00	350,000.00	450,000.00
Expense Total	0.00	249,399.70	283,431.94	283,431.94	133,420.49	383,504.84
0022 SB 22 Rural Sheriff's Office Salary Assistance Grant	0.00	101,709.49	66,568.06	66,568.06	216,579.51	66,495.16
Revenue Total	0.00	351,109.19	350,000.00	350,000.00	350,000.00	450,000.00
Expense Total	0.00	249,399.70	283,431.94	283,431.94	133,420.49	383,504.84
GRAND TOTAL	0.00	101,709.49	66,568.06	66,568.06	216,579.51	66,495.16

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

McCulloch County
FEMA Grant

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0085 FEMA GRANT						
0330 Intergovernmental						
0085.0330 3256 TDEM/FEMA	0.00	22,030.39	0.00	0.00	59,482.02	0.00
0085.0330 3995 FEMA Precinct 1	0.00	0.00	0.00	0.00	0.00	1.00
0085.0330 3996 FEMA Precinct 2	0.00	0.00	0.00	0.00	0.00	1.00
0085.0330 3997 FEMA Precinct 3	0.00	0.00	0.00	0.00	0.00	1.00
0085.0330 3998 FEMA Precinct 4	0.00	0.00	0.00	0.00	0.00	1.00
0330 Intergovernmental	0.00	22,030.39	0.00	0.00	59,482.02	4.00
0085 FEMA GRANT						
0485 FEMA GRANT						
0085.0485 4103 Hourly - Full Time	0.00	0.00	0.00	0.00	0.00	1.00
0085.0485 4121 Administrative Services	0.00	20,030.39	0.00	0.00	0.00	1.00
0085.0485 4201 Social Security Taxes	0.00	1,532.33	0.00	0.00	0.00	1.00
0085.0485 4203 Retirement	0.00	1,402.13	0.00	0.00	0.00	1.00
0085.0485 4337 Fuel & Oil	0.00	261.81	0.00	0.00	0.00	0.00
0085.0485 4427 Advertising	0.00	1,477.60	0.00	0.00	0.00	1.00
0085.0485 4702 TDEM/FEMA - Pct 1 Contract Services	0.00	0.00	0.00	0.00	0.00	1.00
0085.0485 4703 TDEM/FEMA - Pct 1 Road Materials	0.00	0.00	0.00	0.00	0.00	1.00
0085.0485 4704 TDEM/FEMA - Pct 2 Contract Services	0.00	0.00	0.00	0.00	0.00	1.00
0085.0485 4705 TDEM/FEMA - Pct 2 Road Materials	0.00	0.00	0.00	0.00	0.00	1.00
0085.0485 4706 TDEM/FEMA - Pct 3 Contract Services	0.00	0.00	0.00	0.00	0.00	1.00
0085.0485 4707 TDEM/FEMA - Pct 3 Road Materials	0.00	0.00	0.00	0.00	0.00	1.00
0085.0485 4708 TDEM/FEMA - Pct 4 Contract Services	0.00	0.00	0.00	0.00	0.00	1.00
0085.0485 4709 TDEM/FEMA - Pct 4 Road Materials	0.00	0.00	0.00	0.00	0.00	1.00
0485 FEMA GRANT	0.00	24,704.26	0.00	0.00	0.00	13.00
Revenue Total	0.00	22,030.39	0.00	0.00	59,482.02	4.00
Expense Total	0.00	24,704.26	0.00	0.00	0.00	13.00
0085 FEMA GRANT	0.00	-2,673.87	0.00	0.00	59,482.02	-9.00
Revenue Total	0.00	22,030.39	0.00	0.00	59,482.02	4.00
Expense Total	0.00	24,704.26	0.00	0.00	0.00	13.00
GRAND TOTAL	0.00	-2,673.87	0.00	0.00	59,482.02	-9.00

FILED

AUG 15 2025

McCulloch County CSLFRF- American Relief Act

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0089 CSLFRF - American Relief Act						
0361 Interest Income						
0089.0361 3600 Interest Income	73,805.63	56,161.28	3,000.00	3,000.00	19,424.48	0.00
0361 Interest Income	73,805.63	56,161.28	3,000.00	3,000.00	19,424.48	0.00
0089 CSLFRF - American Relief Act						
0370 Grant Revenue						
0089.0370 3807 Grant Revenue	620,713.30	0.00	0.00	0.00	0.00	0.00
0370 Grant Revenue	620,713.30	0.00	0.00	0.00	0.00	0.00
0089 CSLFRF - American Relief Act						
0399 Transfers In						
0089.0399 3999 Transfers	0.00	0.00	850,000.00	850,000.00	0.00	0.00
0399 Transfers In	0.00	0.00	850,000.00	850,000.00	0.00	0.00
0089 CSLFRF - American Relief Act						
0489 CSLFRF - American Relief Act						
0089.0489 4578 Restoration and Preservation - County Cl	155,600.00	72,504.70	0.00	0.00	58,041.02	0.00
0089.0489 4608 Law Enforcement Vehicles	141,371.00	141,371.00	98,629.00	98,629.00	98,629.00	0.00
0089.0489 4609 Law Enforcement - Vehicle Cameras & Soft	0.00	87,044.09	0.00	0.00	0.00	0.00
0089.0489 4610 Law Enforcement - Body Cameras & Tasers	15,264.02	15,263.80	0.00	0.00	30,664.53	0.00
0089.0489 4611 Law Enforcement - Vehicle Computers	59,160.00	0.00	0.00	0.00	0.00	0.00
0089.0489 4612 Melvin VFD - Fire Fighting Gear	8,618.45	19,224.10	0.00	0.00	0.00	0.00
0089.0489 4613 Brady VFD- Cascade System	84,975.87	0.00	0.00	0.00	0.00	0.00
0089.0489 4614 Brady VFD- Brady North & Brady South Rep	40,278.96	0.00	0.00	0.00	0.00	0.00
0089.0489 4615 Road & Bridge- 1000 gallon Asphalt Distr	49,995.00	0.00	0.00	0.00	0.00	0.00
0089.0489 4616 Old Jail- Renovation for storage facilit	0.00	0.00	248,000.00	20,000.00	14,600.00	0.00
0089.0489 4617 County Clerk Office- Bathroom Remodel	0.00	25,070.00	0.00	0.00	0.00	0.00
0089.0489 4618 Courthouse- Window renovation/paint and	0.00	0.00	27,382.03	0.03	0.00	0.00
0089.0489 4619 District Court- Sound System for courtro	0.00	20,154.15	7,053.37	7,053.37	0.00	0.00
0089.0489 4620 Road & Bridge- Water Tanker Trailer	0.00	0.00	14,000.00	0.00	0.00	0.00
0089.0489 4621 Road & Bridge- Wheel Loader	0.00	0.00	110,000.00	174,995.00	174,995.00	0.00
0089.0489 4622 Voca VFD- 8 SCBA Air Pack bottles 4500 p	0.00	0.00	7,600.00	7,600.00	0.00	0.00
0089.0489 4623 Road & Bridge- Dump Truck	0.00	0.00	65,000.00	0.00	0.00	0.00
0089.0489 4624 Road & Bridge- Semi Truck	0.00	0.00	75,000.00	0.00	0.00	0.00
0089.0489 4625 Road & Bridge- Roller Packer	0.00	0.00	50,000.00	0.00	0.00	0.00
0089.0489 4626 Rochelle VFD Water Storage Tanks	36,950.00	8,396.26	0.00	0.00	0.00	0.00
0089.0489 4627 Lohn VFD- Water Tank for Fire Truck	0.00	15,116.53	0.00	0.00	0.00	0.00
0089.0489 4633 Road and Bridge Land Pride HD Cutter -RC	0.00	20,382.48	0.00	0.00	0.00	0.00
0089.0489 4634 Precinct 1 Equipment	0.00	0.00	0.00	109,519.81	109,519.81	0.00
0089.0489 4635 Precinct 3 Equipment	0.00	0.00	0.00	109,519.81	108,606.00	0.00
0089.0489 4636 Precinct 4 Equipment	0.00	0.00	0.00	109,519.81	105,000.00	0.00
0089.0489 4637 First Baptist Church Food Pantry	0.00	0.00	0.00	10,000.00	970.52	0.00
0089.0489 4638 McCulloch County Resource Center	0.00	0.00	0.00	12,000.00	4,536.56	0.00
0089.0489 4639 McCulloch County Hunger Coalition	0.00	0.00	0.00	11,961.15	5,516.66	0.00
0089.0489 4640 Hope from the Heart	0.00	0.00	0.00	80,000.00	35,594.07	0.00
0089.0489 4641 The Haven	0.00	0.00	0.00	0.00	3,991.86	0.00
0489 CSLFRF - American Relief Act	592,213.30	424,527.11	702,664.40	750,797.98	750,665.03	0.00
Revenue Total	694,518.93	56,161.28	853,000.00	853,000.00	19,424.48	0.00
Expense Total	592,213.30	424,527.11	702,664.40	750,797.98	750,665.03	0.00
0089 CSLFRF - American Relief Act	102,305.63	-368,365.83	150,335.60	102,202.02	-731,240.55	0.00
Revenue Total	694,518.93	56,161.28	853,000.00	853,000.00	19,424.48	0.00
Expense Total	592,213.30	424,527.11	702,664.40	750,797.98	750,665.03	0.00
GRAND TOTAL	102,305.63	-368,365.83	150,335.60	102,202.02	-731,240.55	0.00

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

McCulloch County
CETRZ Grant

Fund, Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0096 Certz Grant						
0360 Miscellaneous						
0096.0360 3600 Interest Income	90.97	108.85	15.00	15.00	85.20	15.00
0360 Miscellaneous	90.97	108.85	15.00	15.00	85.20	15.00
0096 Certz Grant						
0399 Transfers In						
0096.0399 3999 FEMA Precinct 4	0.00	0.00	1,878.99	1,878.99	0.00	1,878.99
0399 Transfers In	0.00	0.00	1,878.99	1,878.99	0.00	1,878.99
0096 Certz Grant						
0496 Certz Grant						
0096.0496 4452 Repairs and Maintenance Miscellaneous	0.00	0.00	1,816.31	1,816.31	0.00	1,816.31
0496 Certz Grant	0.00	0.00	1,816.31	1,816.31	0.00	1,816.31
Revenue Total	90.97	108.85	1,893.99	1,893.99	85.20	1,893.99
Expense Total	0.00	0.00	1,816.31	1,816.31	0.00	1,816.31
0096 Certz Grant	90.97	108.85	77.68	77.68	85.20	77.68
Revenue Total	90.97	108.85	1,893.99	1,893.99	85.20	1,893.99
Expense Total	0.00	0.00	1,816.31	1,816.31	0.00	1,816.31
GRAND TOTAL	90.97	108.85	77.68	77.68	85.20	77.68

Prepared by Mikkie Williams

Grant Fund

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

McCulloch County Library Grants

Fund, Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0098 Library Grants						
0330 Intergovernmental						
0098.0330 3207 Family Place Project	400.00	0.00	0.00	0.00	0.00	0.00
0330 Intergovernmental	400.00	0.00	0.00	0.00	0.00	0.00
0098 Library Grants						
0498 JCLC Scholarship Grant						
0098.0498 4436 Travel and Training	513.64	0.00	0.00	0.00	0.00	0.00
0498 JCLC Scholarship Grant	513.64	0.00	0.00	0.00	0.00	0.00
Revenue Total	400.00	0.00	0.00	0.00	0.00	0.00
Expense Total	513.64	0.00	0.00	0.00	0.00	0.00
0098 Library Grants	-113.64	0.00	0.00	0.00	0.00	0.00
Revenue Total	400.00	0.00	0.00	0.00	0.00	0.00
Expense Total	513.64	0.00	0.00	0.00	0.00	0.00
GRAND TOTAL	-113.64	0.00	0.00	0.00	0.00	0.00

FILED

AUG 15 2025

Prepared by Mikkie Williams

Grant Fund

Christine A. Jones
McCulloch County Clerk

McCulloch County

452nd Judicial District Border Prosecution Unit Grant

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0099 452ND JUDICIAL DISTRICT- BPU						
0330 Intergovernmental						
0099.0330 3858 Border Prosecution Unit- OAG	72,968.83	1,747,837.38	0.00	0.00	1,282,426.62	3,468,106.62
0330 Intergovernmental	72,968.83	1,747,837.38	0.00	0.00	1,282,426.62	3,468,106.62
0099 452ND JUDICIAL DISTRICT- BPU						
0370 Reimbursements						
0099.0370 3860 reimbursement- Assitant Prosecutor Longe	0.00	6,370.00	0.00	0.00	4,994.98	6,370.00
0370 Reimbursements	0.00	6,370.00	0.00	0.00	4,994.98	6,370.00
0099 452ND JUDICIAL DISTRICT- BPU						
0499 452ND JUDICIAL DISTRICT- BPU						
0099.0499 4103 Hourly - Full Time	0.00	0.00	229,000.00	229,000.00	0.00	0.00
0099.0499 4104 Part-Time Employees	1,291.66	14,496.00	20,800.00	20,800.00	18,749.83	24,600.00
0099.0499 4107 Salary Supplement	553.84	5,261.48	0.00	0.00	5,538.40	0.00
0099.0499 4112 Contract Labor	0.00	42,010.00	0.00	0.00	0.00	0.00
0099.0499 4120 Salaried Position	52,307.68	674,753.85	680,000.00	680,000.00	624,942.32	2,024,424.04
0099.0499 4201 Social Security Taxes	4,078.99	53,129.88	53,611.20	53,611.20	47,582.24	156,750.34
0099.0499 4202 Health Insurance	4,267.30	54,858.80	112,473.60	112,473.60	50,857.12	116,073.60
0099.0499 4203 Retirement	3,710.32	55,609.94	49,056.00	49,056.00	45,391.07	148,554.24
0099.0499 4310 Office Supplies	0.00	8,563.58	8,750.00	8,750.00	11,382.70	12,000.00
0099.0499 4320 Computer Software	1,325.22	29,743.86	48,050.00	48,050.00	25,572.67	48,050.00
0099.0499 4337 Fuel Expenses	0.00	23,720.48	25,000.00	25,000.00	21,238.66	25,000.00
0099.0499 4346 BPU- Expert Witnesses & Consultants	0.00	223,433.18	250,000.00	250,000.00	7,666.00	20,000.00
0099.0499 4347 BPU- Contract Services	0.00	153,417.66	100,000.00	100,000.00	327,922.23	300,000.00
0099.0499 4348 BPU- Data Processing/Web Site Services	0.00	0.00	0.00	0.00	11.63	0.00
0099.0499 4349 BPU- In- State Registration Fees/Travel/	4,997.87	60,535.34	65,000.00	65,000.00	48,097.82	100,000.00
0099.0499 4350 BPU- In-State Incidentals/Mileage	0.00	769.51	0.00	0.00	753.92	2,000.00
0099.0499 4351 BPU- Out-of-State Registration Fees/Trai	0.00	0.00	0.00	0.00	5,521.13	7,000.00
0099.0499 4352 BPU- Laptop/Accessories	0.00	8,558.76	7,000.00	7,000.00	6,584.12	7,000.00
0099.0499 4353 BPU- Equipment/Accessories for Law Enfor	0.00	0.00	0.00	0.00	495.98	0.00
0099.0499 4354 BPU- Law Enforcement Vehicle	0.00	37,042.50	90,000.00	90,000.00	89,422.50	90,000.00
0099.0499 4355 BPU- Furniture	0.00	9,137.50	0.00	0.00	167.99	0.00
0099.0499 4356 BPU- Office Lease	0.00	23,801.76	30,000.00	30,000.00	72,804.44	80,000.00
0099.0499 4357 BPU- Project Suppies	0.00	13,192.71	15,000.00	15,000.00	11,599.65	15,000.00
0099.0499 4358 BPU- Training Supplies	0.00	8,812.69	2,000.00	2,000.00	1,479.95	2,000.00
0099.0499 4359 BPU- Printer/Fax/Scanner Equipment	0.00	3,454.42	0.00	0.00	2,508.64	0.00
0099.0499 4360 BPU- Vehicle Operating Costs	435.95	15,379.66	15,000.00	15,000.00	6,855.84	15,000.00
0099.0499 4361 BPU- Indirect Costs	0.00	211.87	0.00	0.00	0.00	200,000.00
0099.0499 4414 IT Support	0.00	212.50	8,750.00	8,750.00	0.00	8,750.00
0099.0499 4424 Cell Phone	0.00	4,447.29	16,800.00	16,800.00	5,766.09	15,800.00
0099.0499 4429 Internet Fees	0.00	7,333.46	9,914.40	9,914.40	4,679.70	9,914.40
0099.0499 4430 Utilities	0.00	839.17	0.00	0.00	0.00	0.00
0099.0499 4432 Telephone	0.00	1,002.76	2,810.00	2,810.00	1,043.93	2,810.00
0099.0499 4436 Travel and Training	0.00	2,961.16	103,750.00	103,750.00	0.00	0.00
0099.0499 4452 Repairs and Maintenance Miscellaneous	0.00	129.84	33,750.00	33,750.00	0.00	33,750.00
0099.0499 4460 Law Enforcement Books	0.00	6,382.04	9,300.00	9,300.00	9,293.64	10,000.00
0099.0499 4461 Office Space Lease	0.00	0.00	21,000.00	21,000.00	0.00	0.00
0099.0499 4484 Insurance	0.00	0.00	12,000.00	12,000.00	0.00	0.00
0099.0499 5570 Furniture	0.00	0.00	3,750.00	3,750.00	0.00	0.00
0099.0499 5571 Equipment	0.00	0.00	3,409.50	3,409.50	0.00	0.00
0499 452ND JUDICIAL DISTRICT- BPU	72,968.83	1,543,203.66	2,025,974.70	2,025,974.70	1,453,930.21	3,474,476.62
Revenue Total	72,968.83	1,754,207.38	0.00	0.00	1,287,421.60	3,474,476.62
Expense Total	72,968.83	1,543,203.66	2,025,974.70	2,025,974.70	1,453,930.21	3,474,476.62
0099 452ND JUDICIAL DISTRICT- BPU	0.00	211,003.72	-2,025,974.70	-2,025,974.70	-166,508.61	0.00
Revenue Total	72,968.83	1,754,207.38	0.00	0.00	1,287,421.60	3,474,476.62
Expense Total	72,968.83	1,543,203.66	2,025,974.70	2,025,974.70	1,453,930.21	3,474,476.62
GRAND TOTAL	0.00	211,003.72	-2,025,974.70	-2,025,974.70	-166,508.61	0.00

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

McCulloch County Council of Government Grants

<u>Fund Dept Line Description</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
0100 Council of Government Grants						
0330 Intergovernmental						
0100.0330 3254 FY23 Justice Assistance Grant Program	10,000.00	0.00	0.00	0.00	0.00	0.00
0330 Intergovernmental	10,000.00	0.00	0.00	0.00	0.00	0.00
0100 Council of Government Grants						
04001 FY23 Justice Assistance Grant Program						
0100.0400 4390 Safety Equipment	10,137.60	0.00	0.00	0.00	0.00	0.00
04001 FY23 Justice Assistance Grant Program	10,137.60	0.00	0.00	0.00	0.00	0.00
Revenue Total	10,000.00	0.00	0.00	0.00	0.00	0.00
Expense Total	10,137.60	0.00	0.00	0.00	0.00	0.00
0100 Council of Government Grants	-137.60	0.00	0.00	0.00	0.00	0.00
Revenue Total	10,000.00	0.00	0.00	0.00	0.00	0.00
Expense Total	10,137.60	0.00	0.00	0.00	0.00	0.00
GRAND TOTAL	-137.60	0.00	0.00	0.00	0.00	0.00

FILED

McCulloch County TDA- Rochelle Water Grant

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0101 TDA- ROCHELLE WATER GRANT						
0330 INTERGOVERNMENTAL						
0101.0330 3255 TDA- Rochelle Water Grant	0.00	49,000.00	0.00	0.00	307,933.17	0.00
0330 INTERGOVERNMENTAL	0.00	49,000.00	0.00	0.00	307,933.17	0.00
0101 TDA- ROCHELLE WATER GRANT						
4101 TDA- ROCHELLE WATER GRANT						
0101.4101 4416 Professional Services	0.00	49,000.00	0.00	0.00	311,433.17	0.00
4101 TDA- ROCHELLE WATER GRANT	0.00	49,000.00	0.00	0.00	311,433.17	0.00
Revenue Total	0.00	49,000.00	0.00	0.00	307,933.17	0.00
Expense Total	0.00	49,000.00	0.00	0.00	311,433.17	0.00
0101 TDA- ROCHELLE WATER GRANT	0.00	0.00	0.00	0.00	-3,500.00	0.00
Revenue Total	0.00	49,000.00	0.00	0.00	307,933.17	0.00
Expense Total	0.00	49,000.00	0.00	0.00	311,433.17	0.00
GRAND TOTAL	0.00	0.00	0.00	0.00	-3,500.00	0.00

Prepared by Mikkie Williams

Grant Fund

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

McCulloch County Justice Court Support Fund

<u>Fund Dept Line Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>2025</u> <u>Actual</u>	<u>2026</u> <u>Budget</u>
0031 Justice Court Support Fund						
0380 Passthrough Collections						
0031.0380 3917 Justice Court Support Fund- Justice of P	2,425.00	2,826.00	1,200.00	1,200.00	2,251.00	2,500.00
0380 Passthrough Collections	2,425.00	2,826.00	1,200.00	1,200.00	2,251.00	2,500.00
0031 Justice Court Support Fund						
0431 Justice Couty Support Fund						
0031.0431 4329 Operating Expenses	0.00	0.00	5,350.00	5,350.00	0.00	11,727.00
0431 Justice Couty Support Fund	0.00	0.00	5,350.00	5,350.00	0.00	11,727.00
0031 Justice Court Support Fund						
0800 Transfers						
0031.0800 8000 Transfer In	0.00	0.00	4,150.00	4,150.00	0.00	9,227.00
0800 Transfers	0.00	0.00	4,150.00	4,150.00	0.00	9,227.00
Revenue Total	2,425.00	2,826.00	5,350.00	5,350.00	2,251.00	11,727.00
Expense Total	0.00	0.00	5,350.00	5,350.00	0.00	11,727.00
0031 Justice Court Support Fund	2,425.00	2,826.00	0.00	0.00	2,251.00	0.00
Revenue Total	2,425.00	2,826.00	5,350.00	5,350.00	2,251.00	11,727.00
Expense Total	0.00	0.00	5,350.00	5,350.00	0.00	11,727.00
GRAND TOTAL	2,425.00	2,826.00	0.00	0.00	2,251.00	0.00

Prepared by Mikkie Williams

Special Fund

FILED
AUG 15 2025
Christine A. Jones
McCulloch County Clerk

McCulloch County Healthy County

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0032 Healthy County						
0371 Other Revenue						
0032.0371 3861 Healthy County- TAC	0.00	0.00	1,000.00	1,000.00	0.00	1,000.00
0371 Other Revenue	0.00	0.00	1,000.00	1,000.00	0.00	1,000.00
0032 Healthy County						
0432 Healthy County						
0032.0432 4489 Healthy County	0.00	0.00	0.00	0.00	0.00	6,203.59
0432 Healthy County	0.00	0.00	0.00	0.00	0.00	6,203.59
0032 Healthy County						
0800 Transfer In						
0032.0800 8000 Transfer In	0.00	0.00	3,625.15	3,625.15	0.00	5,203.59
0800 Transfer In	0.00	0.00	3,625.15	3,625.15	0.00	5,203.59
Revenue Total	0.00	0.00	4,625.15	4,625.15	0.00	6,203.59
Expense Total	0.00	0.00	0.00	0.00	0.00	6,203.59
0032 Healthy County	0.00	0.00	4,625.15	4,625.15	0.00	0.00
Revenue Total	0.00	0.00	4,625.15	4,625.15	0.00	6,203.59
Expense Total	0.00	0.00	0.00	0.00	0.00	6,203.59
GRAND TOTAL	0.00	0.00	4,625.15	4,625.15	0.00	0.00

FILED

AUG 15 2025

McCulloch County Archive Fee

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0036 Archive Fee						
0342 Other Fees and Fines						
0036.0342 3313 Fees-Archive-County Clerk	16,980.00	16,815.00	12,000.00	12,000.00	13,020.00	12,000.00
0036.0342 3314 Fees-Archive-District Clerk	60.00	70.00	100.00	100.00	20.00	50.00
0342 Other Fees and Fines	17,040.00	16,885.00	12,100.00	12,100.00	13,040.00	12,050.00
0036 Archive Fee						
0399 Transfers In						
0036.0399 3999 Transfers In	0.00	0.00	133,314.31	133,314.31	0.00	163,239.31
0399 Transfers In	0.00	0.00	133,314.31	133,314.31	0.00	163,239.31
0036 Archive Fee						
0436 Archive Fee						
0036.0436 4571 Archive Fee	10,590.60	0.00	145,414.31	145,414.31	0.00	175,289.31
0436 Archive Fee	10,590.60	0.00	145,414.31	145,414.31	0.00	175,289.31
Revenue Total	17,040.00	16,885.00	145,414.31	145,414.31	13,040.00	175,289.31
Expense Total	10,590.60	0.00	145,414.31	145,414.31	0.00	175,289.31
0036 Archive Fee	6,449.40	16,885.00	0.00	0.00	13,040.00	0.00
Revenue Total	17,040.00	16,885.00	145,414.31	145,414.31	13,040.00	175,289.31
Expense Total	10,590.60	0.00	145,414.31	145,414.31	0.00	175,289.31
GRAND TOTAL	6,449.40	16,885.00	0.00	0.00	13,040.00	0.00

FILED

McCulloch County Child Abuse Prevention Fund

<u>Fund, Dept Line Description</u>	<u>2023</u>	<u>2024</u>	<u>Original</u>	<u>Amended</u>	<u>2025</u>	<u>2026</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
0037 Child Abuse Prevention						
0342 Other Fees						
0037.0342 3432 Child Abuse Prevention Fee - District C1	140.00	68.00	20.00	20.00	120.00	100.00
0342 Other Fees	140.00	68.00	20.00	20.00	120.00	100.00
0037 Child Abuse Prevention						
0399 Transfers In						
0037.0399 3999 Transfers In	0.00	0.00	1,337.28	1,337.28	0.00	1,525.28
0399 Transfers In	0.00	0.00	1,337.28	1,337.28	0.00	1,525.28
0037 Child Abuse Prevention						
0437 Child Abuse Prevention						
0037.0437 4446 Child Abuse Prevention Programs	0.00	0.00	1,357.28	1,357.28	0.00	1,625.28
0437 Child Abuse Prevention	0.00	0.00	1,357.28	1,357.28	0.00	1,625.28
Revenue Total	140.00	68.00	1,357.28	1,357.28	120.00	1,625.28
Expense Total	0.00	0.00	1,357.28	1,357.28	0.00	1,625.28
0037 Child Abuse Prevention	140.00	68.00	0.00	0.00	120.00	0.00
Revenue Total	140.00	68.00	1,357.28	1,357.28	120.00	1,625.28
Expense Total	0.00	0.00	1,357.28	1,357.28	0.00	1,625.28
GRAND TOTAL	140.00	68.00	0.00	0.00	120.00	0.00

Prepared by Mikkie Williams

Special Fund

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

McCulloch County
Conservation Dam

<u>Fund Dept Line Description</u>	<u>2023</u>	<u>2024</u>	<u>Original</u>	<u>Amended</u>	<u>2025</u>	<u>2026</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
0038 Conservation Dam						
0438 Conservation Dam						
0038.0438 4434 Conservation Dam	0.00	0.00	22,000.00	22,000.00	0.00	22,000.00
0438 Conservation Dam	0.00	0.00	22,000.00	22,000.00	0.00	22,000.00
0038 Conservation Dam						
0800 Transfers						
0038.0800 8000 Transfer In	0.00	0.00	22,000.00	22,000.00	0.00	22,000.00
0800 Transfers	0.00	0.00	22,000.00	22,000.00	0.00	22,000.00
Revenue Total	0.00	0.00	22,000.00	22,000.00	0.00	22,000.00
Expense Total	0.00	0.00	22,000.00	22,000.00	0.00	22,000.00
0038 Conservation Dam	0.00	0.00	0.00	0.00	0.00	0.00
Revenue Total	0.00	0.00	22,000.00	22,000.00	0.00	22,000.00
Expense Total	0.00	0.00	22,000.00	22,000.00	0.00	22,000.00
GRAND TOTAL	0.00	0.00	0.00	0.00	0.00	0.00

FILED

AUG 15 2025

McCulloch County Court Record Preservation

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0039 Court Record Preservation						
0342 Other Fees						
0039.0342 3439 Court Record Pres - County Clerk	17,104.20	12,099.51	7,500.00	7,500.00	1,352.53	1,200.00
0039.0342 3440 Court Record Pres - District Clerk	226.50	294.50	250.00	250.00	100.00	100.00
0342 Other Fees	17,330.70	12,394.01	7,750.00	7,750.00	1,452.53	1,300.00
0039 Court Record Preservation						
0399 Transfers In						
0039.0399 3999 Transfers In	0.00	0.00	35,164.55	35,164.55	0.00	0.00
0399 Transfers In	0.00	0.00	35,164.55	35,164.55	0.00	0.00
0039 Court Record Preservation						
0439 Court Record Preservation						
0039.0439 4574 Court Record Preservation - County Clerk	0.00	0.00	30,094.72	30,094.72	0.00	31,447.25
0039.0439 4575 Court Record Preservation - District Cle	119.98	0.00	12,819.83	12,819.83	0.00	12,919.83
0439 Court Record Preservation	119.98	0.00	42,914.55	42,914.55	0.00	44,367.08
0039 Court Record Preservation						
0800 Transfers						
0039.0800 8000 Transfer In	0.00	0.00	0.00	0.00	0.00	49,011.09
0800 Transfers	0.00	0.00	0.00	0.00	0.00	49,011.09
Revenue Total	17,330.70	12,394.01	42,914.55	42,914.55	1,452.53	50,311.09
Expense Total	119.98	0.00	42,914.55	42,914.55	0.00	44,367.08
0039 Court Record Preservation	17,210.72	12,394.01	0.00	0.00	1,452.53	5,944.01
Revenue Total	17,330.70	12,394.01	42,914.55	42,914.55	1,452.53	50,311.09
Expense Total	119.98	0.00	42,914.55	42,914.55	0.00	44,367.08
GRAND TOTAL	17,210.72	12,394.01	0.00	0.00	1,452.53	5,944.01

FILED

AUG 15 2025

Prepared by Mikkie Williams

Special Fund

Christine A. Jones
McCulloch County Clerk

McCulloch County
Court Reporter Fees

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0040 Court Reporter Fees						
0342 Other Fees						
0040.0342 3402 Fees - Court Reporter - County Clerk	1,506.00	1,302.00	1,000.00	1,000.00	1,255.00	1,000.00
0040.0342 3403 Fees - Court Reporter - District Clerk	3,382.00	1,872.50	2,000.00	2,000.00	1,693.00	2,000.00
0342 Other Fees	4,888.00	3,174.50	3,000.00	3,000.00	2,948.00	3,000.00
0040 Court Reporter Fees						
0399 Transfers In						
0040.0399 3999 Transfers In	0.00	0.00	6,694.50	6,694.50	0.00	12,817.00
0399 Transfers In	0.00	0.00	6,694.50	6,694.50	0.00	12,817.00
0040 Court Reporter Fees						
0440 Court Reporter Fees						
0040.0440 4576 Court Reporter Fees	273.00	0.00	9,694.50	9,694.50	0.00	15,817.00
0440 Court Reporter Fees	273.00	0.00	9,694.50	9,694.50	0.00	15,817.00
Revenue Total	4,888.00	3,174.50	9,694.50	9,694.50	2,948.00	15,817.00
Expense Total	273.00	0.00	9,694.50	9,694.50	0.00	15,817.00
0040 Court Reporter Fees	4,615.00	3,174.50	0.00	0.00	2,948.00	0.00
Revenue Total	4,888.00	3,174.50	9,694.50	9,694.50	2,948.00	15,817.00
Expense Total	273.00	0.00	9,694.50	9,694.50	0.00	15,817.00
GRAND TOTAL	4,615.00	3,174.50	0.00	0.00	2,948.00	0.00

FILED

McCulloch County Courthouse Security

Fund, Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0041 Courthouse Security						
0342 Other Fees						
0041.0342 3420 Courthouse Security -Non-Departmental	6,206.84	4,107.15	4,000.00	4,000.00	3,272.21	4,000.00
0041.0342 3421 Courthouse Security-Justice of the Peace	4,594.58	5,198.42	3,000.00	3,000.00	4,517.12	3,000.00
0342 Other Fees	10,801.42	9,305.57	7,000.00	7,000.00	7,789.33	7,000.00
0041 Courthouse Security						
0399 Transfers In						
0041.0399 3999 Transfers In	0.00	0.00	35,000.00	35,000.00	0.00	57,016.33
0399 Transfers In	0.00	0.00	35,000.00	35,000.00	0.00	57,016.33
0041 Courthouse Security						
0441 Courthouse Security						
0041.0441 4419 Courthouse Security	1,636.40	20,222.90	42,000.00	42,000.00	5,734.87	64,016.33
0441 Courthouse Security	1,636.40	20,222.90	42,000.00	42,000.00	5,734.87	64,016.33
Revenue Total	10,801.42	9,305.57	42,000.00	42,000.00	7,789.33	64,016.33
Expense Total	1,636.40	20,222.90	42,000.00	42,000.00	5,734.87	64,016.33
0041 Courthouse Security	9,165.02	-10,917.33	0.00	0.00	2,054.46	0.00
Revenue Total	10,801.42	9,305.57	42,000.00	42,000.00	7,789.33	64,016.33
Expense Total	1,636.40	20,222.90	42,000.00	42,000.00	5,734.87	64,016.33
GRAND TOTAL	9,165.02	-10,917.33	0.00	0.00	2,054.46	0.00

FILED

McCulloch County County Clerk Records Management and Preservation Fund

<u>Fund Dept Line Description</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
0042 County Clerk Records Management and Preservation Fund						
0342 Other Fees						
0042.0342 3436 Res & Pres Sec. 118 - County Clerk	1,622.50	6,564.64	1,000.00	1,000.00	13,770.97	5,000.00
0342 Other Fees	1,622.50	6,564.64	1,000.00	1,000.00	13,770.97	5,000.00
0042 County Clerk Records Management and Preservation Fund						
0399 Transfers In						
0042.0399 3999 Transfers In	0.00	0.00	23,112.20	23,112.20	0.00	43,447.81
0399 Transfers In	0.00	0.00	23,112.20	23,112.20	0.00	43,447.81
0042 County Clerk Records Management and Preservation Fund						
0442 Document Restoration & Preservation						
0042.0442 4578 Restoration and Preservation - County Cl	0.00	0.00	24,112.20	24,112.20	0.00	48,447.81
0442 Document Restoration & Preservation	0.00	0.00	24,112.20	24,112.20	0.00	48,447.81
Revenue Total	1,622.50	6,564.64	24,112.20	24,112.20	13,770.97	48,447.81
Expense Total	0.00	0.00	24,112.20	24,112.20	0.00	48,447.81
0042 County Clerk Records Management and Preservation Fu	1,622.50	6,564.64	0.00	0.00	13,770.97	0.00
Revenue Total	1,622.50	6,564.64	24,112.20	24,112.20	13,770.97	48,447.81
Expense Total	0.00	0.00	24,112.20	24,112.20	0.00	48,447.81
GRAND TOTAL	1,622.50	6,564.64	0.00	0.00	13,770.97	0.00

FILED

Prepared by Mikkie Williams

Special Fund

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

McCulloch County
Jury Reimbursement Fee

<u>Fund Dept Line Description</u>	<u>2023</u>	<u>2024</u>	<u>Original</u>	<u>Amended</u>	<u>2025</u>	<u>2026</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
0043 Jury Reimbursement Fee						
0342 Other Fees						
0043.0342 3404 Jury Reimbursement Fee - District Clerk	0.00	4.00	5.00	5.00	0.00	5.00
0342 Other Fees	0.00	4.00	5.00	5.00	0.00	5.00
0043 Jury Reimbursement Fee						
0443 Jury Reimbursement Fee						
0043.0443 3404 Jury Reimbursement Fee - District Clerk	0.00	0.00	5.00	5.00	0.00	5.00
0443 Jury Reimbursement Fee	0.00	0.00	5.00	5.00	0.00	5.00
Revenue Total	0.00	4.00	10.00	10.00	0.00	10.00
Expense Total	0.00	0.00	0.00	0.00	0.00	0.00
0043 Jury Reimbursement Fee	0.00	4.00	10.00	10.00	0.00	10.00
Revenue Total	0.00	4.00	10.00	10.00	0.00	10.00
Expense Total	0.00	0.00	0.00	0.00	0.00	0.00
GRAND TOTAL	0.00	4.00	10.00	10.00	0.00	10.00

Prepared by Mikkie Williams

Special Fund

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

McCulloch County Pre Trial Diversion Fund

<u>Fund Dept Line Description</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
0044 Pre-Trial Diversion						
0399 Transfers In						
0044.0399 3999 Transfers In	0.00	0.00	44,355.09	44,355.09	0.00	34,753.44
0399 Transfers In	0.00	0.00	44,355.09	44,355.09	0.00	34,753.44
0044 Pre-Trial Diversion						
0444 Pre-Trial Diversion						
0044.0444 3414 Pretrial Diversion - County Clerk	7,131.70	8,134.00	5,000.00	5,000.00	4,844.00	5,000.00
0044.0444 4107 Salary Supplement	0.00	6,923.00	0.00	0.00	4,984.56	0.00
0044.0444 4110 Office Stipend	3,588.46	3,596.36	10,800.00	10,800.00	2,907.66	10,800.00
0044.0444 4201 Social Security Taxes	274.54	805.07	550.80	550.80	635.43	550.80
0044.0444 4202 Health Insurance	75.33	223.30	0.00	0.00	0.00	0.00
0044.0444 4203 Retirement	230.19	736.20	504.00	504.00	581.40	504.00
0044.0444 4579 Pretrial Diversion	0.00	9,133.99	21,695.41	21,695.41	0.00	21,448.85
0044.0444 4581 Payroll Taxes	0.00	0.00	275.40	275.40	0.00	275.40
0044.0444 4582 Retirement	0.00	0.00	252.00	252.00	0.00	252.00
0044.0444 4583 Computer Software	1,527.00	3,729.49	5,922.39	5,922.39	2,745.00	5,922.39
0044.0444 4585 Furniture	0.00	868.48	0.00	0.00	0.00	0.00
0444 Pre-Trial Diversion	1,436.18	-17,881.89	-35,000.00	-35,000.00	-7,010.05	-34,753.44
Revenue Total	7,131.70	8,134.00	49,355.09	49,355.09	4,844.00	39,753.44
Expense Total	5,695.52	26,015.89	40,000.00	40,000.00	11,854.05	39,753.44
0044 Pre-Trial Diversion	1,436.18	-17,881.89	9,355.09	9,355.09	-7,010.05	0.00
Revenue Total	7,131.70	8,134.00	49,355.09	49,355.09	4,844.00	39,753.44
Expense Total	5,695.52	26,015.89	40,000.00	40,000.00	11,854.05	39,753.44
GRAND TOTAL	1,436.18	-17,881.89	9,355.09	9,355.09	-7,010.05	0.00

FILED

AUG 15 2025

McCulloch County Judicial Education and Support Fund

<u>Fund Dept Line Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>2025</u> <u>Actual</u>	<u>2026</u> <u>Budget</u>
0045 Judicial Education and Support Fund						
0340 Charges for Services						
0045.0340 3331 Probate Train Fee- County Judge	245.00	205.00	100.00	100.00	190.00	100.00
0340 Charges for Services	245.00	205.00	100.00	100.00	190.00	100.00
0045 Judicial Education and Support Fund						
0399 Transfers In						
0045.0399 3999 Transfers In	0.00	0.00	8,086.68	8,086.68	0.00	7,720.59
0399 Transfers In	0.00	0.00	8,086.68	8,086.68	0.00	7,720.59
0045 Judicial Education and Support Fund						
0445 Probate Training						
0045.0445 4437 Probate Training	114.06	323.55	8,186.68	8,186.68	437.54	7,820.59
0445 Probate Training	114.06	323.55	8,186.68	8,186.68	437.54	7,820.59
Revenue Total	245.00	205.00	8,186.68	8,186.68	190.00	7,820.59
Expense Total	114.06	323.55	8,186.68	8,186.68	437.54	7,820.59
0045 Judicial Education and Support Fund	130.94	-118.55	0.00	0.00	-247.54	0.00
Revenue Total	245.00	205.00	8,186.68	8,186.68	190.00	7,820.59
Expense Total	114.06	323.55	8,186.68	8,186.68	437.54	7,820.59
GRAND TOTAL	130.94	-118.55	0.00	0.00	-247.54	0.00

FILED

AUG 15 2025

Prepared by Mikkie Williams

Special Fund

Christine A. Jones
McCulloch County Clerk

McCulloch County
Prosecutor's Fee Fund

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0046 Prosecutors Fee						
0340 Charges for Services						
0046.0340 3339 Prosecutor's Fee- District Clerk	160.00	80.00	20.00	20.00	120.00	100.00
0340 Charges for Services	160.00	80.00	20.00	20.00	120.00	100.00
0046 Prosecutors Fee						
0399 Transfers In						
0046.0399 3999 Transfers In	0.00	0.00	461.00	461.00	0.00	661.00
0399 Transfers In	0.00	0.00	461.00	461.00	0.00	661.00
Revenue Total	160.00	80.00	481.00	481.00	120.00	761.00
Expense Total	0.00	0.00	0.00	0.00	0.00	0.00
0046 Prosecutors Fee	160.00	80.00	481.00	481.00	120.00	761.00
Revenue Total	160.00	80.00	481.00	481.00	120.00	761.00
Expense Total	0.00	0.00	0.00	0.00	0.00	0.00
GRAND TOTAL	160.00	80.00	481.00	481.00	120.00	761.00

McCulloch County Records Management

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0047 Records Management						
0342 Other Fees						
0047.0342 3459 Records Management - County Clerk	0.00	0.00	100.00	100.00	0.00	100.00
0047.0342 3460 Records Management - District Clerk	410.55	741.36	500.00	500.00	799.59	500.00
0342 Other Fees	410.55	741.36	600.00	600.00	799.59	600.00
0047 Records Management						
0399 Transfers In						
0047.0399 3999 Transfers In	0.00	0.00	18,161.46	18,161.46	0.00	19,702.41
0399 Transfers In	0.00	0.00	18,161.46	18,161.46	0.00	19,702.41
0047 Records Management						
0447 Records Management						
0047.0447 4587 Records Management County Clerk	83,095.30	0.00	8,824.84	8,824.84	0.00	8,824.84
0047.0447 4588 Records Management District Clerk	0.00	0.00	9,936.62	9,936.62	0.00	11,477.57
0447 Records Management	83,095.30	0.00	18,761.46	18,761.46	0.00	20,302.41
Revenue Total	410.55	741.36	18,761.46	18,761.46	799.59	20,302.41
Expense Total	83,095.30	0.00	18,761.46	18,761.46	0.00	20,302.41
0047 Records Management	-82,684.75	741.36	0.00	0.00	799.59	0.00
Revenue Total	410.55	741.36	18,761.46	18,761.46	799.59	20,302.41
Expense Total	83,095.30	0.00	18,761.46	18,761.46	0.00	20,302.41
GRAND TOTAL	-82,684.75	741.36	0.00	0.00	799.59	0.00

Prepared by Mikkie Williams

Special Fund

FILED
AUG 15 2025
Christine A. Jones
McCulloch County Clerk

McCulloch County Specialty Court

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0049 Specialty Court						
0342 Other Fees						
0049.0342 3455 Specialty Court- Distrtict Clerk	112.50	507.00	100.00	100.00	435.00	300.00
0049.0342 3458 Specialty Court - County Clerk	1,019.99	1,059.95	600.00	600.00	1,820.04	1,000.00
0342 Other Fees	1,132.49	1,566.95	700.00	700.00	2,255.04	1,300.00
0049 Specialty Court						
0399 Transfers In						
0049.0399 3999 Transfers In	0.00	0.00	2,441.13	2,441.13	0.00	6,263.12
0399 Transfers In	0.00	0.00	2,441.13	2,441.13	0.00	6,263.12
0049 Specialty Court						
0449 Specialty Court						
0049.0449 4491 Miscellaneous	0.00	0.00	3,141.13	3,141.13	0.00	7,563.12
0449 Specialty Court	0.00	0.00	3,141.13	3,141.13	0.00	7,563.12
Revenue Total	1,132.49	1,566.95	3,141.13	3,141.13	2,255.04	7,563.12
Expense Total	0.00	0.00	3,141.13	3,141.13	0.00	7,563.12
0049 Specialty Court	1,132.49	1,566.95	0.00	0.00	2,255.04	0.00
Revenue Total	1,132.49	1,566.95	3,141.13	3,141.13	2,255.04	7,563.12
Expense Total	0.00	0.00	3,141.13	3,141.13	0.00	7,563.12
GRAND TOTAL	1,132.49	1,566.95	0.00	0.00	2,255.04	0.00

FILED

McCulloch County Technology Fund

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0050 Technology						
0342 Other Fees						
0050.0342 3445 Technology Fund - County Clerk	188.00	227.93	100.00	100.00	360.07	100.00
0050.0342 3446 Technology Fund - District Clerk	156.00	210.06	100.00	100.00	107.94	100.00
0050.0342 3447 Technology Fund - Justice of the Peace	3,958.29	4,372.63	3,000.00	3,000.00	3,790.67	3,000.00
0342 Other Fees	4,302.29	4,810.62	3,200.00	3,200.00	4,258.68	3,200.00
0050 Technology						
0399 Transfers in						
0050.0399 3999 Transfers in	0.00	0.00	59,813.97	59,813.97	0.00	59,075.18
0399 Transfers in	0.00	0.00	59,813.97	59,813.97	0.00	59,075.18
0050 Technology						
0450 Technology						
0050.0450 4590 Technology County Clerk	0.00	0.00	1,244.11	1,244.11	0.00	1,472.04
0050.0450 4591 Technology District Clerk	0.00	930.64	15,001.28	15,001.28	14.06	15,211.34
0050.0450 4592 Technology Justice of the Peace	8,477.66	3,673.61	46,768.58	46,768.58	5,189.78	45,591.80
0450 Technology	8,477.66	4,604.25	63,013.97	63,013.97	5,203.84	62,275.18
Revenue Total	4,302.29	4,810.62	63,013.97	63,013.97	4,258.68	62,275.18
Expense Total	8,477.66	4,604.25	63,013.97	63,013.97	5,203.84	62,275.18
0050 Technology	-4,175.37	206.37	0.00	0.00	-945.16	0.00
Revenue Total	4,302.29	4,810.62	63,013.97	63,013.97	4,258.68	62,275.18
Expense Total	8,477.66	4,604.25	63,013.97	63,013.97	5,203.84	62,275.18
GRAND TOTAL	-4,175.37	206.37	0.00	0.00	-945.16	0.00

FILED

McCulloch County
Truancy Court Fund

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0051 Truancy						
0342 Other Fees and Fines						
0051.0342 3442 Truancy Court - Justice of the Peace	3,721.70	4,587.59	2,000.00	2,000.00	4,065.36	3,000.00
0342 Other Fees and Fines	3,721.70	4,587.59	2,000.00	2,000.00	4,065.36	3,000.00
0051 Truancy						
0399 Transfers In						
0051.0399 3999 Transfers In	0.00	0.00	6,564.40	6,564.40	0.00	15,217.35
0399 Transfers In	0.00	0.00	6,564.40	6,564.40	0.00	15,217.35
0051 Truancy						
0451 Truancy						
0051.0451 4329 Operating Expenses	0.00	0.00	8,564.40	8,564.40	0.00	18,217.35
0451 Truancy	0.00	0.00	8,564.40	8,564.40	0.00	18,217.35
Revenue Total	3,721.70	4,587.59	8,564.40	8,564.40	4,065.36	18,217.35
Expense Total	0.00	0.00	8,564.40	8,564.40	0.00	18,217.35
0051 Truancy	3,721.70	4,587.59	0.00	0.00	4,065.36	0.00
Revenue Total	3,721.70	4,587.59	8,564.40	8,564.40	4,065.36	18,217.35
Expense Total	0.00	0.00	8,564.40	8,564.40	0.00	18,217.35
GRAND TOTAL	3,721.70	4,587.59	0.00	0.00	4,065.36	0.00

FILED

AUG 15 2025

McCulloch County Video Fees Fund

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0052 Video Fees						
0342 Other Fees						
0052.0342 3408 Fees-Video-County Clerk	0.00	0.00	5.00	5.00	0.00	5.00
0052.0342 3409 Fees-Video-District Clerk	4.00	15.00	5.00	5.00	20.00	5.00
0342 Other Fees	4.00	15.00	10.00	10.00	20.00	10.00
0052 Video Fees						
0399 Transfers In						
0052.0399 3999 Transfers In	0.00	0.00	4,876.97	4,876.97	0.00	4,911.97
0399 Transfers In	0.00	0.00	4,876.97	4,876.97	0.00	4,911.97
0052 Video Fees						
0452 Video Fees						
0052.0452 4593 Video Fees County Clerk	0.00	0.00	4,321.97	4,321.97	0.00	4,356.97
0052.0452 4594 Video Fees District Clerk	0.00	0.00	565.00	565.00	0.00	565.00
0452 Video Fees	0.00	0.00	4,886.97	4,886.97	0.00	4,921.97
Revenue Total	4.00	15.00	4,886.97	4,886.97	20.00	4,921.97
Expense Total	0.00	0.00	4,886.97	4,886.97	0.00	4,921.97
0052 Video Fees	4.00	15.00	0.00	0.00	20.00	0.00
Revenue Total	4.00	15.00	4,886.97	4,886.97	20.00	4,921.97
Expense Total	0.00	0.00	4,886.97	4,886.97	0.00	4,921.97
GRAND TOTAL	4.00	15.00	0.00	0.00	20.00	0.00

FILED

AUG 15 2025

McCulloch County
Voting Machine Rental

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0053 Voting Machine Rental						
0342 Other Fees						
0053.0342 3438 Rental - Voting Equip - County Clerk	2,001.90	3,159.18	1,000.00	1,000.00	0.00	0.00
0342 Other Fees	2,001.90	3,159.18	1,000.00	1,000.00	0.00	0.00
0053 Voting Machine Rental						
0399 Transfers In						
0053.0399 3999 Transfers In	0.00	0.00	10,000.00	10,000.00	0.00	10,000.00
0399 Transfers In	0.00	0.00	10,000.00	10,000.00	0.00	10,000.00
0053 Voting Machine Rental						
0453 Voting Machine Rental						
0053.0453 4595 Voting Machine Rental	9,871.00	7,926.00	11,000.00	11,000.00	0.00	10,000.00
0453 Voting Machine Rental	9,871.00	7,926.00	11,000.00	11,000.00	0.00	10,000.00
Revenue Total	2,001.90	3,159.18	11,000.00	11,000.00	0.00	10,000.00
Expense Total	9,871.00	7,926.00	11,000.00	11,000.00	0.00	10,000.00
0053 Voting Machine Rental	-7,869.10	-4,766.82	0.00	0.00	0.00	0.00
Revenue Total	2,001.90	3,159.18	11,000.00	11,000.00	0.00	10,000.00
Expense Total	9,871.00	7,926.00	11,000.00	11,000.00	0.00	10,000.00
GRAND TOTAL	-7,869.10	-4,766.82	0.00	0.00	0.00	0.00

FILED

AUG 15 2025

McCulloch County County Dispute Resolution Fund

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0054 County Dispute Resolution Fund						
0380 Passthrough Collections						
0054.0380 3900 Alternate Dispute Resolution - County Cl	825.00	675.00	500.00	500.00	590.00	500.00
0054.0380 3901 Alternate Dispute Resolution - District	2,018.40	1,123.50	500.00	500.00	1,005.00	500.00
0054.0380 3916 Alternate Dispute Resolution- Justice of	485.00	565.00	500.00	500.00	450.00	500.00
0380 Passthrough Collections	3,328.40	2,363.50	1,500.00	1,500.00	2,045.00	1,500.00
0054 County Dispute Resolution Fund						
0454 Revenue Passthrough Collections						
0054.0454 4596 Alternate Dispute Resolution	2,658.40	2,378.80	1,500.00	1,500.00	1,859.20	1,500.00
0454 Revenue Passthrough Collections	2,658.40	2,378.80	1,500.00	1,500.00	1,859.20	1,500.00
Revenue Total	3,328.40	2,363.50	1,500.00	1,500.00	2,045.00	1,500.00
Expense Total	2,658.40	2,378.80	1,500.00	1,500.00	1,859.20	1,500.00
0054 County Dispute Resolution Fund	670.00	-15.30	0.00	0.00	185.80	0.00
Revenue Total	3,328.40	2,363.50	1,500.00	1,500.00	2,045.00	1,500.00
Expense Total	2,658.40	2,378.80	1,500.00	1,500.00	1,859.20	1,500.00
GRAND TOTAL	670.00	-15.30	0.00	0.00	185.80	0.00

FILED

AUG 15 2025

Prepared by Mikkie Williams

Special Fund

Christine A. Jones
McCulloch County Clerk

McCulloch County
Time Payment Fund

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0059 Time Payment						
0340 Fees of Office - District Clerk						
0059.0340 3303 Fees of Office - District Clerk	213.00	232.00	100.00	100.00	196.81	100.00
0340 Fees of Office - District Clerk	213.00	232.00	100.00	100.00	196.81	100.00
0059 Time Payment						
0399 Transfers In						
0059.0399 3999 Transfers In	0.00	0.00	533.00	533.00	0.00	961.81
0399 Transfers In	0.00	0.00	533.00	533.00	0.00	961.81
0059 Time Payment						
0459 Time Payment						
0059.0459 4491 Miscellaneous	0.00	0.00	633.00	633.00	0.00	1,061.81
0459 Time Payment	0.00	0.00	633.00	633.00	0.00	1,061.81
Revenue Total	213.00	232.00	633.00	633.00	196.81	1,061.81
Expense Total	0.00	0.00	633.00	633.00	0.00	1,061.81
0059 Time Payment	213.00	232.00	0.00	0.00	196.81	0.00
Revenue Total	213.00	232.00	633.00	633.00	196.81	1,061.81
Expense Total	0.00	0.00	633.00	633.00	0.00	1,061.81
GRAND TOTAL	213.00	232.00	0.00	0.00	196.81	0.00

FILED

AUG 15 2025

McCulloch County Court Facility Fee Fund

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0060 Court Facility Fee Fund						
0342 Other Fees and Fines						
0060.0342 3907 County Facility Fee - DISTRICT CLERK	2,691.20	1,498.00	2,000.00	2,000.00	1,392.00	1,000.00
0060.0342 3908 County Facility Fee - County Clerk	1,080.00	900.00	800.00	800.00	775.00	500.00
0342 Other Fees and Fines	3,771.20	2,398.00	2,800.00	2,800.00	2,167.00	1,500.00
0060 Court Facility Fee Fund						
0399 Transfers In						
0060.0399 3999 Transfers In	0.00	0.00	2,151.20	2,151.20	0.00	9,916.20
0399 Transfers In	0.00	0.00	2,151.20	2,151.20	0.00	9,916.20
0060 Court Facility Fee Fund						
0460 Court Facility Fee Fund						
0060.0460 4491 Miscellaneous	0.00	0.00	4,951.20	4,951.20	0.00	11,416.20
0460 Court Facility Fee Fund	0.00	0.00	4,951.20	4,951.20	0.00	11,416.20
Revenue Total	3,771.20	2,398.00	4,951.20	4,951.20	2,167.00	11,416.20
Expense Total	0.00	0.00	4,951.20	4,951.20	0.00	11,416.20
0060 Court Facility Fee Fund	3,771.20	2,398.00	0.00	0.00	2,167.00	0.00
Revenue Total	3,771.20	2,398.00	4,951.20	4,951.20	2,167.00	11,416.20
Expense Total	0.00	0.00	4,951.20	4,951.20	0.00	11,416.20
GRAND TOTAL	3,771.20	2,398.00	0.00	0.00	2,167.00	0.00

FILED

AUG 15 2025

McCulloch County County Records Management and Preservation Fund

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0061 County Records Management and Preservation Account						
0342 Other Fees						
0061.0342 3909 County Rec Mgmt and Pres Fund- District	4,406.80	2,766.60	1,000.00	1,000.00	2,354.60	1,000.00
0061.0342 3921 County Records Management & Preservation	635.00	450.00	250.00	250.00	678.00	250.00
0342 Other Fees	5,041.80	3,216.60	1,250.00	1,250.00	3,032.60	1,250.00
0061 County Records Management and Preservation Account						
0399 Transfers In						
0061.0399 3999 Transfers In	0.00	0.00	6,596.80	6,596.80	0.00	12,846.00
0399 Transfers In	0.00	0.00	6,596.80	6,596.80	0.00	12,846.00
0061 County Records Management and Preservation Account						
0461 County Records Management and Preservation Account						
0061.0461 4491 Miscellaneous	0.00	0.00	7,846.80	7,846.80	0.00	14,096.00
0461 County Records Management and Preservation Account	0.00	0.00	7,846.80	7,846.80	0.00	14,096.00
Revenue Total	5,041.80	3,216.60	7,846.80	7,846.80	3,032.60	14,096.00
Expense Total	0.00	0.00	7,846.80	7,846.80	0.00	14,096.00
0061 County Records Management and Preservation Account	5,041.80	3,216.60	0.00	0.00	3,032.60	0.00
Revenue Total	5,041.80	3,216.60	7,846.80	7,846.80	3,032.60	14,096.00
Expense Total	0.00	0.00	7,846.80	7,846.80	0.00	14,096.00
GRAND TOTAL	5,041.80	3,216.60	0.00	0.00	3,032.60	0.00

FILED

McCulloch County
Language Access Fund

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0062 Language Access Fund						
0342 Other Fees						
0062.0342 3910 Language Access Fund - Justice of Peace	291.00	339.00	200.00	200.00	270.00	200.00
0062.0342 3911 Language Access Fund- District Clerk	400.68	224.70	150.00	150.00	199.80	150.00
0062.0342 3912 Language Access Fund- County Clerk	162.00	135.00	100.00	100.00	129.00	100.00
0342 Other Fees	853.68	698.70	450.00	450.00	598.80	450.00
0062 Language Access Fund						
0399 Transfers In						
0062.0399 3999 Transfers In	0.00	0.00	1,307.68	1,307.68	0.00	2,605.18
0399 Transfers In	0.00	0.00	1,307.68	1,307.68	0.00	2,605.18
0062 Language Access Fund						
0462 Language Access Fund						
0062.0462 4491 Miscellaneous	0.00	0.00	1,757.68	1,757.68	0.00	3,055.18
0462 Language Access Fund	0.00	0.00	1,757.68	1,757.68	0.00	3,055.18
Revenue Total	853.68	698.70	1,757.68	1,757.68	598.80	3,055.18
Expense Total	0.00	0.00	1,757.68	1,757.68	0.00	3,055.18
0062 Language Access Fund	853.68	698.70	0.00	0.00	598.80	0.00
Revenue Total	853.68	698.70	1,757.68	1,757.68	598.80	3,055.18
Expense Total	0.00	0.00	1,757.68	1,757.68	0.00	3,055.18
GRAND TOTAL	853.68	698.70	0.00	0.00	598.80	0.00

FILED

AUG 15 2025

Prepared by Mikkie Williams

Special Fund

Christine A. Jones
McCulloch County Clerk

McCulloch County County Jury Fund

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0063 County Jury Fund						
0342 Other Fees						
0063.0342 3913 County Jury Fund - District Clerk	1,348.60	776.00	500.00	500.00	688.00	500.00
0063.0342 3914 County Jury Fund -County Clerk	546.00	456.00	500.00	500.00	390.00	250.00
0342 Other Fees	1,894.60	1,232.00	1,000.00	1,000.00	1,078.00	750.00
0063 County Jury Fund						
0399 Transfers In						
0063.0399 3999 Transfers In	0.00	0.00	2,709.60	2,709.60	0.00	5,019.60
0399 Transfers In	0.00	0.00	2,709.60	2,709.60	0.00	5,019.60
0063 County Jury Fund						
0463 County Jury Fund						
0063.0463 4491 Miscellaneous	0.00	0.00	3,709.60	3,709.60	0.00	5,769.60
0463 County Jury Fund	0.00	0.00	3,709.60	3,709.60	0.00	5,769.60
Revenue Total	1,894.60	1,232.00	3,709.60	3,709.60	1,078.00	5,769.60
Expense Total	0.00	0.00	3,709.60	3,709.60	0.00	5,769.60
0063 County Jury Fund	1,894.60	1,232.00	0.00	0.00	1,078.00	0.00
Revenue Total	1,894.60	1,232.00	3,709.60	3,709.60	1,078.00	5,769.60
Expense Total	0.00	0.00	3,709.60	3,709.60	0.00	5,769.60
GRAND TOTAL	1,894.60	1,232.00	0.00	0.00	1,078.00	0.00

FILED

McCulloch County Court Initiated Guardianship Fund

<u>Fund Dept Line Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>2025</u> <u>Actual</u>	<u>2026</u> <u>Budget</u>
0064 Court Initiated Guardianship Fund						
0342 Other Fees						
0064.0342 3915 Court Initiated Guardianship -County Cle	1,360.00	1,370.00	750.00	750.00	1,205.00	1,000.00
0342 Other Fees	1,360.00	1,370.00	750.00	750.00	1,205.00	1,000.00
0064 Court Initiated Guardianship Fund						
0399 Transfers In						
0064.0399 3999 Transfers In	0.00	0.00	2,575.00	2,575.00	0.00	5,150.00
0399 Transfers In	0.00	0.00	2,575.00	2,575.00	0.00	5,150.00
0064 Court Initiated Guardianship Fund						
0464 Court Initiated Guardianship Fund						
0064.0464 4491 Miscellaneous	0.00	0.00	3,325.00	3,325.00	0.00	6,150.00
0464 Court Initiated Guardianship Fund	0.00	0.00	3,325.00	3,325.00	0.00	6,150.00
Revenue Total	1,360.00	1,370.00	3,325.00	3,325.00	1,205.00	6,150.00
Expense Total	0.00	0.00	3,325.00	3,325.00	0.00	6,150.00
0064 Court Initiated Guardianship Fund	1,360.00	1,370.00	0.00	0.00	1,205.00	0.00
Revenue Total	1,360.00	1,370.00	3,325.00	3,325.00	1,205.00	6,150.00
Expense Total	0.00	0.00	3,325.00	3,325.00	0.00	6,150.00
GRAND TOTAL	1,360.00	1,370.00	0.00	0.00	1,205.00	0.00

FILED

McCulloch County Local Traffic Fine

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0065 Local Traffic Fine						
0340 Charges for Services						
0065.0340 3501 Court Fines-J.P.	3.00	0.00	0.00	0.00	0.00	0.00
0065.0340 3511 LOCAL TRAFFIC FINE- J.P.	2,070.55	2,412.81	1,500.00	1,500.00	2,048.76	1,500.00
0340 Charges for Services	2,073.55	2,412.81	1,500.00	1,500.00	2,048.76	1,500.00
0065 Local Traffic Fine						
0399 Transfers In						
0065.0399 3999 Transfers In	0.00	0.00	3,551.83	3,551.83	0.00	8,013.40
0399 Transfers In	0.00	0.00	3,551.83	3,551.83	0.00	8,013.40
0065 Local Traffic Fine						
0465 Local Traffic Fine						
0065.0465 4491 Miscellaneous	0.00	0.00	5,051.83	5,051.83	0.00	9,513.40
0465 Local Traffic Fine	0.00	0.00	5,051.83	5,051.83	0.00	9,513.40
Revenue Total	2,073.55	2,412.81	5,051.83	5,051.83	2,048.76	9,513.40
Expense Total	0.00	0.00	5,051.83	5,051.83	0.00	9,513.40
0065 Local Traffic Fine	2,073.55	2,412.81	0.00	0.00	2,048.76	0.00
Revenue Total	2,073.55	2,412.81	5,051.83	5,051.83	2,048.76	9,513.40
Expense Total	0.00	0.00	5,051.83	5,051.83	0.00	9,513.40
GRAND TOTAL	2,073.55	2,412.81	0.00	0.00	2,048.76	0.00

FILED

McCulloch County Compliance Dismissal Fine Fund

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0066 Compliance Dismissal Fine Fund						
0340 Charges for Services						
0066.0340 3509 COMPLIANCE DISMISSAL FINE - J.P.	421.00	495.00	200.00	200.00	910.00	500.00
0340 Charges for Services	421.00	495.00	200.00	200.00	910.00	500.00
0066 Compliance Dismissal Fine Fund						
0399 Transfers In						
0066.0399 3999 Transfers In	0.00	0.00	751.00	751.00	0.00	2,156.00
0399 Transfers In	0.00	0.00	751.00	751.00	0.00	2,156.00
0066 Compliance Dismissal Fine Fund						
0466 Compliance Dismissal Fine Fund						
0066.0466 4491 Miscellaneous	0.00	0.00	951.00	951.00	0.00	2,656.00
0466 Compliance Dismissal Fine Fund	0.00	0.00	951.00	951.00	0.00	2,656.00
Revenue Total	421.00	495.00	951.00	951.00	910.00	2,656.00
Expense Total	0.00	0.00	951.00	951.00	0.00	2,656.00
0066 Compliance Dismissal Fine Fund	421.00	495.00	0.00	0.00	910.00	0.00
Revenue Total	421.00	495.00	951.00	951.00	910.00	2,656.00
Expense Total	0.00	0.00	951.00	951.00	0.00	2,656.00
GRAND TOTAL	421.00	495.00	0.00	0.00	910.00	0.00

FILED

AUG 15 2025

McCulloch County Time Payment Reimbursement Fee Fund

<u>Fund Dept Line Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>2025</u> <u>Actual</u>	<u>2026</u> <u>Budget</u>
0067 Time Payment Reimbursement Fee Fund						
0340 Charges for Services						
0067.0340 3510 TIME PAYMENT REIMBURSEMENT FEE - J.P.	6,091.90	4,136.25	3,000.00	3,000.00	2,737.90	3,000.00
0340 Charges for Services	6,091.90	4,136.25	3,000.00	3,000.00	2,737.90	3,000.00
0067 Time Payment Reimbursement Fee Fund						
0399 Transfers In						
0067.0399 3999 Transfers In	0.00	0.00	8,415.16	8,415.16	0.00	15,289.31
0399 Transfers In	0.00	0.00	8,415.16	8,415.16	0.00	15,289.31
0067 Time Payment Reimbursement Fee Fund						
0467 Time Payment Reimbursement Fee Fund						
0067.0467 4491 Miscellaneous	0.00	0.00	11,415.16	11,415.16	0.00	18,289.31
0467 Time Payment Reimbursement Fee Fund	0.00	0.00	11,415.16	11,415.16	0.00	18,289.31
Revenue Total	6,091.90	4,136.25	11,415.16	11,415.16	2,737.90	18,289.31
Expense Total	0.00	0.00	11,415.16	11,415.16	0.00	18,289.31
0067 Time Payment Reimbursement Fee Fund	6,091.90	4,136.25	0.00	0.00	2,737.90	0.00
Revenue Total	6,091.90	4,136.25	11,415.16	11,415.16	2,737.90	18,289.31
Expense Total	0.00	0.00	11,415.16	11,415.16	0.00	18,289.31
GRAND TOTAL	6,091.90	4,136.25	0.00	0.00	2,737.90	0.00

FILED

McCulloch County County Jury Fund Justice of Peace

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0068 County Jury Fund						
0340 Charges for Services						
0068.0340 3920 County Jury Fund- Justice of Peace	74.47	91.78	50.00	50.00	81.24	50.00
0340 Charges for Services	74.47	91.78	50.00	50.00	81.24	50.00
0068 County Jury Fund						
0468 County Jury Fund						
0068.0468 4491 Miscellaneous	0.00	0.00	50.00	50.00	0.00	50.00
0468 County Jury Fund	0.00	0.00	50.00	50.00	0.00	50.00
Revenue Total	74.47	91.78	50.00	50.00	81.24	50.00
Expense Total	0.00	0.00	50.00	50.00	0.00	50.00
0068 County Jury Fund	74.47	91.78	0.00	0.00	81.24	0.00
Revenue Total	74.47	91.78	50.00	50.00	81.24	50.00
Expense Total	0.00	0.00	50.00	50.00	0.00	50.00
GRAND TOTAL	74.47	91.78	0.00	0.00	81.24	0.00

FILED

AUG 15 2025

McCulloch County Child Safety Fund

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0093 CHILD SAFETY FUND						
0340 Charges for Services						
0093.0340 3316 CHILD SAFETY FEE- TAX A/C	12,271.00	11,833.50	12,000.00	12,000.00	9,315.00	10,000.00
0340 Charges for Services	12,271.00	11,833.50	12,000.00	12,000.00	9,315.00	10,000.00
0093 CHILD SAFETY FUND						
0493 CHILD SAFETY FUND						
0093.0493 4501 Child Safety and Protection	0.00	13,834.26	12,000.00	12,000.00	0.00	20,000.00
0493 CHILD SAFETY FUND	0.00	13,834.26	12,000.00	12,000.00	0.00	20,000.00
0093 CHILD SAFETY FUND						
0800 REVENUE- TRANSFER IN						
0093.0800 8000 Transfer In	0.00	0.00	12,000.00	12,000.00	0.00	10,000.00
0800 REVENUE- TRANSFER IN	0.00	0.00	12,000.00	12,000.00	0.00	10,000.00
Revenue Total	12,271.00	11,833.50	24,000.00	24,000.00	9,315.00	20,000.00
Expense Total	0.00	13,834.26	12,000.00	12,000.00	0.00	20,000.00
0093 CHILD SAFETY FUND	12,271.00	-2,000.76	12,000.00	12,000.00	9,315.00	0.00
Revenue Total	12,271.00	11,833.50	24,000.00	24,000.00	9,315.00	20,000.00
Expense Total	0.00	13,834.26	12,000.00	12,000.00	0.00	20,000.00
GRAND TOTAL	12,271.00	-2,000.76	12,000.00	12,000.00	9,315.00	0.00

Prepared by Mikkie Williams

Special Fund

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

McCulloch County Unclaimed Capital Credits

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0094 UNCLAIMED CAPITAL CREDITS						
0364 UNCLAIMED CAPITAL CREDITS						
0094.0364 3809 UNCLAIMED CAPITAL CREDITS	1,455.47	1,110.67	1,000.00	1,000.00	0.00	1,000.00
0364 UNCLAIMED CAPITAL CREDITS	1,455.47	1,110.67	1,000.00	1,000.00	0.00	1,000.00
0094 UNCLAIMED CAPITAL CREDITS						
0494 UNCLAIMED CAPITAL CREDITS						
0094.0494 4491 Miscellaneous	0.00	0.00	5,023.39	5,023.39	0.00	7,134.06
0494 UNCLAIMED CAPITAL CREDITS	0.00	0.00	5,023.39	5,023.39	0.00	7,134.06
0094 UNCLAIMED CAPITAL CREDITS						
0800 TRANSFERS IN						
0094.0800 8000 Transfer In	0.00	0.00	5,023.39	5,023.39	0.00	6,134.06
0800 TRANSFERS IN	0.00	0.00	5,023.39	5,023.39	0.00	6,134.06
Revenue Total	1,455.47	1,110.67	6,023.39	6,023.39	0.00	7,134.06
Expense Total	0.00	0.00	5,023.39	5,023.39	0.00	7,134.06
0094 UNCLAIMED CAPITAL CREDITS	1,455.47	1,110.67	1,000.00	1,000.00	0.00	0.00
Revenue Total	1,455.47	1,110.67	6,023.39	6,023.39	0.00	7,134.06
Expense Total	0.00	0.00	5,023.39	5,023.39	0.00	7,134.06
GRAND TOTAL	1,455.47	1,110.67	1,000.00	1,000.00	0.00	0.00

FILED

AUG 15 2025

Prepared by Mikkie Williams

Special Fund

Christine A. Jones
McCulloch County Clerk

McCulloch County Opioid Abatement Fund

<u>Fund Dept Line Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>2025</u> <u>Actual</u>	<u>2026</u> <u>Budget</u>
0095 Opioid Abatement Fund						
0330 Intergovernmental						
0095.0330 3251 Texas Trust - Opioid Abatement Trust Fun	6,284.86	1,222.67	1,000.00	1,000.00	5,964.84	1,000.00
0330 Intergovernmental	6,284.86	1,222.67	1,000.00	1,000.00	5,964.84	1,000.00
0095 Opioid Abatement Fund						
0800 Transfer In						
0095.0800 8000 Transfer In	0.00	0.00	7,507.75	7,507.75	0.00	13,472.37
0800 Transfer In	0.00	0.00	7,507.75	7,507.75	0.00	13,472.37
Revenue Total	6,284.86	1,222.67	8,507.75	8,507.75	5,964.84	14,472.37
Expense Total	0.00	0.00	0.00	0.00	0.00	0.00
0095 Opioid Abatement Fund	6,284.86	1,222.67	8,507.75	8,507.75	5,964.84	14,472.37
Revenue Total	6,284.86	1,222.67	8,507.75	8,507.75	5,964.84	14,472.37
Expense Total	0.00	0.00	0.00	0.00	0.00	0.00
GRAND TOTAL	6,284.86	1,222.67	8,507.75	8,507.75	5,964.84	14,472.37

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

SECTION III

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

McCulloch County

Taxing Unit Name

(325) 597-0733

Phone (area code and number)

199 Courthouse Square, Brady, TX 76825

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

www.co.mcculloch.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	\$ 1,006,310,623
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	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,006,310,623
4.	Prior year total adopted tax rate.	\$.6786 /\$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)

Christine A. Jones
McCulloch County Clerk

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.	\$ 1,006,310,623
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: \$ 222,150 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 2,124,150 C. Value loss. Add A and B. ⁶	\$ 2,346,300
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: \$ 173,270 B. Current year productivity or special appraised value: - \$ 2,180 C. Value loss. Subtract B from A. ⁷	\$ 171,090
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 2,517,390
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.	\$ 1,003,793,233
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 6,811,740.88
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	\$ 70.59
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 6,811,811.47
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: \$ 1,095,359,500 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 23 below. ¹² - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 1,095,359,500

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk⁵ Tex. Tax Code §26.012(15)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.03(c)⁹ Tex. Tax Code §26.012(13)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012, 26.04(c-2)¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>46,619,275</u> 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 + \$ <u>0</u> C. Total value under protest or not certified. Add A and B. \$ <u>46,619,275</u>	
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	\$ <u>0</u>
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>1,141,978,775</u>
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ <u>20,881,947</u>
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ <u>20,881,947</u>
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ <u>1,121,096,828</u>
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.607602</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ <u>0.610198</u> /\$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.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ <u>0.5977</u> /\$100
29.	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> .	\$ <u>1,006,310,623</u>

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

FILED

AUG 15 2025



Christine A. Jones
McCulloch County Clerk

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$ 6,014,718.59
31.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. + \$ 61.72 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. \$ 61.72 E. Add Line 30 to 31D.	\$ 6,014,780.31
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,121,096,828
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.536508 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 126,274.98 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. - \$ 58,405.46 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.006053 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.006053 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 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 32 and multiply by \$100. \$ 0 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$100

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk²² [Reserved for expansion]²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ <u>145370.20</u> 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. \$ <u>151852.50</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0</u> /\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ <u>0</u> /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ <u>0</u> /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ <u>0</u> 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> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0</u> /\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ <u>0</u> /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ <u>0</u> /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ <u>0</u> 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> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0</u> /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>0.542561</u> /\$100
40.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ <u>663,249.78</u> B. Divide Line 40A by Line 32 and multiply by \$100. \$ <u>0.059160</u> /\$100 C. Add Line 40B to Line 39.	\$ <u>0.601721</u> /\$100
41.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	<div style="text-align: right;">   Christine A. Jones McCulloch County Clerk </div>
		\$ <u>0.622781</u> /\$100

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ _____ / \$100
42.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ 887,473.65 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.	\$ 887,473.65
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 107,668.30
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 779,805.35
45.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 95 % B. Enter the prior year actual collection rate. 99 % C. Enter the 2023 actual collection rate. 98 % D. Enter the 2022 actual collection rate. 99 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	98 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 795,719.74
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,141,978,775
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.069679 / \$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.69246 / \$100
D49.	Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ _____ / \$100

²⁷ Tex. Tax Code §26.042(a)

²⁸ Tex. Tax Code §26.012(7)

²⁹ Tex. Tax Code §26.012(10) and 26.04(b)

³⁰ Tex. Tax Code §26.04(b)

³¹ Tex. Tax Code §26.04(h), (h-1) and (h-2)

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.695154 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ _____
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 690,130.94
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,141,978,775
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.060432 /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.610198 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ _____ /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.695154 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.634722 /\$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,141,978,775
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

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

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value A. Voter-approval tax rate (Line 68) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.721215 /\$100 \$ 0.024563 /\$100 \$ 0.696652 /\$100 \$ 0.6815 /\$100 \$ 0.015152 /\$100 \$ 1,002,483,083 \$ 151,896.24
64.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.753996 /\$100 \$ 0.043103 /\$100 \$ 0.710893 /\$100 \$ 0.7088 /\$100 \$ 0.002093 /\$100 \$ 907,281,656 \$ 18,989.41
65.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.793503 /\$100 \$ 0.057631 /\$100 \$ 0.735872 /\$100 \$ 0.7504 /\$100 \$ (0.014528) /\$100 \$ 812,338,659 \$ 0
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 170,885.65 /\$100
67.	2025 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.014963 /\$100
68.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.649685 /\$100

³⁹ Tex. Tax Code §26.013(b)

⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴¹ Tex. Tax Code §526.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §526.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §26.04(c)(2)(B)

FILED

AUG 15 2025

Christine A. Jones

McCulloch County Clerk

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.⁴⁵ 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.⁴⁶

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.542561 /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,141,978,775
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.043783 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.069679 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.656023 /\$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.⁴⁷

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.⁴⁸

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
75.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁴⁹ 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 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. ⁵⁰ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ _____ /\$100
76.	Increase in 2024 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ _____ /\$100
77.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	Adjusted 2024 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵⁰	\$ _____ /\$100

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

⁴⁵ Tex. Tax Code §26.012(8-a)

⁴⁶ Tex. Tax Code §26.063(a)(1)

⁴⁷ Tex. Tax Code §26.042(b)

⁴⁸ Tex. Tax Code §26.042(f)

⁴⁹ Tex. Tax Code §26.042(c)

⁵⁰ Tex. Tax Code §26.042(b)

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

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.610198 /\$100
 As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 27

Voter-approval tax rate. \$ 0.649685 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax),
 Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
 Indicate the line number used: 68

De minimis rate. \$ 0.656023 /\$100
 If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵¹

**print
here** ➔

Zane Brandenberger

Printed Name of Taxing Unit Representative

**sign
here** ➔

Zane Brandenberger

Taxing Unit Representative

Digitally signed by Zane Brandenberger
 Date: 2025.08.01 11:13:17 -0500

8/1/25

Date

FILED

AUG 1 5 2025

Christine A. Jones
 McCulloch County Clerk

⁵¹ Tex. Tax Code §§26.04(c-2) and (d-2)

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

McCulloch County Special

(325) 597-0733

Taxing Unit Name

Phone (area code and number)

199 Courthouse Square, Brady, TX 76825

www.co.mcculloch.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	\$ 1,006,310,623
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	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,006,310,623
4.	Prior year total adopted tax rate.	\$.0029 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 0 B. Prior year values resulting from final court decisions: - \$ 0 C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,006,310,623
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: \$ 222,150 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 2,124,150 C. Value loss. Add A and B. ⁶	\$ 2,346,300
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: \$ 173,270 B. Current year productivity or special appraised value: - \$ 2,180 C. Value loss. Subtract B from A. ⁷	\$ 171,090
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 2,517,390
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.	\$ 1,003,793,233
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 29,110.00
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	\$ 0.29
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 29,110.29
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: \$ 1,095,359,500 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 23 below. ¹² - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 1,095,359,500

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk⁵ Tex. Tax Code §26.012(15)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.03(c)⁹ Tex. Tax Code §26.012(13)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012, 26.04(c-2)¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>46,619,275</u> 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 + \$ <u>0</u> C. Total value under protest or not certified. Add A and B. \$ <u>46,619,275</u>	
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	\$ <u>0</u>
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>1,141,978,775</u>
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ <u>20,881,947</u>
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ <u>20,881,947</u>
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ <u>1,121,096,828</u>
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.002596</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ _____ /\$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.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ <u>0.0029</u> /\$100
29.	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> .	\$ <u>1,006,310,623</u>

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$ 29,183.00
31.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year..... + \$ 0.29 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..... \$ 0.29 E. Add Line 30 to 31D.	\$ 29,183.29
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,121,096,828
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.002603 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ _____ 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..... - \$ _____ C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____/\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ _____/\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..... \$ _____ 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..... - \$ _____ C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____/\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ _____/\$100

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk²² [Reserved for expansion]²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ _____ 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. \$ _____ C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____/\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ _____/\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ _____/\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ _____ 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. \$ _____ C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____/\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ _____/\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ _____/\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ _____ 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 32 and multiply by \$100. \$ 0 _____/\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 _____/\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.002603 _____/\$100
40.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ _____ B. Divide Line 40A by Line 32 and multiply by \$100. \$ _____/\$100 C. Add Line 40B to Line 39.	\$ 0.002603 _____/\$100
41.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.002694 _____/\$100

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ _____ /\$100
42.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ 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
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 0
45.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 0 % B. Enter the prior year actual collection rate..... 0 % C. Enter the 2023 actual collection rate. 0 % D. Enter the 2022 actual collection rate. 0 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	0 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 0
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,141,978,775
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0 /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.002694 /\$100
D49.	Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ _____ /\$100

²⁷ Tex. Tax Code §26.042(a)

²⁸ Tex. Tax Code §26.012(7)

²⁹ Tex. Tax Code §26.012(10) and 26.04(b)

³⁰ Tex. Tax Code §26.04(b)

³¹ Tex. Tax Code §26.04(h), (h-1) and (h-2)

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

SECTION IV

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

Statement of Financial Goals and Policies

McCulloch County, Texas

ORGANIZATIONAL GOAL STATEMENT

The overall financial and service goals of McCulloch County are to provide the full range of statutorily required services to its citizens while maintaining the lowest prudent property tax rate. The County will ensure that budgetary growth is balanced by increases in demand for services. McCulloch County will provide for expansion and renewal of its infrastructure through the use of long-term debt when it is considered appropriate and fiscally responsible.

GENERAL POLICIES

The County operates on a fiscal year which begins on October 1st and ends on September 30th.

The County will conduct its financial affairs in conformity with State and Federal laws, and this Statement of Financial Policy, which shall be approved by Commissioners' Court and reviewed on an annual basis as part of the budget process.

ACCOUNTING, AUDITING, AND FINANCIAL PLANNING

The County Treasurer's Office will continue to maintain records on a basis consistent with accepted principles and standards for local government accounting, as determined by GASB and GFOA.

The Treasurer's Office provides quarterly reports on the total cost of specific services by type of expenditure and by fund, in accordance with Local Government Code Sections 114.022, 114.024, 114.025, 111.091, and 111.092.

A financial audit will continue to be performed annually by an independent public accounting firm and an official opinion and annual financial report will continue to be published and issued, as authorized by Local Government Code Section 115.031.

Full disclosure will continue to be provided in the annual financial and budget reports and bond representations, in accordance with Sections 114.025, 111.091, and 111.092 of the Local Government Code.

BUDGETING POLICIES

Budgetary Basis - The County's budgetary basis and accounting records are maintained on a modified accrual basis and organized and operated on a fund basis in accordance with generally accepted accounting principles. Expenditures are recognized at the time of services rendered or products received in a respective

fiscal year. The approved annual budget with amendments as approved by the Commissioner's Court is the

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

management control device utilized by the County. Annual appropriated budgets are adopted for the General, Special Revenue, and Debt Service funds. All annual appropriations lapse at fiscal year-end. Any payments in the subsequent fiscal year for prior year encumbrances are recognized as expenditures in the fiscal year in which service occurred or product received.

The County budgets resources on a fiscal year which begins October 1st and ends on the following September 30th.

Annual budget requests are distributed to County Departments, and budget workshop sessions are held, for annual budget preparation from May through August of each calendar year.

The proposed budget shall be filed with the County Clerk no later than August 15th each year. The proposed budget will be presented to the Commissioner's Court during the regular or special meeting immediately occurring after the date filed with the County Clerk.

The proposed budget estimate shall be presented in the following format: Revenue estimates by major item.

Operating and maintenance expenditures by object code, major expense categories, functionally related departments, and program summaries.

Debt Service summarized by issues including principal and interest.

The proposed budgeted revenues shall be provided by the Treasurer's Office including ad Valorem taxes, grant revenues, and inter-fund transfers.

The Commissioner's Court shall adopt the budget by Court Order prior to October 1.

The County budgeting procedures attempt to identify distinct functions and activities performed by the County and to allocate budget resources adequate to perform these functions and activities at a specified level of service.

The committed, but not yet received purchases as of September 30th are recognized as an expenditure when received in the subsequent fiscal year.

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

BUDGET AMENDMENT POLICY

County Policy allows a Department Head, Appointed or Elected Official or his/her designees to request budget and position amendments throughout the fiscal year. All transfer requests are submitted to the County Commissioners' Court for final approval.

Only the Commissioners' Court shall have authority to transfer expenditure appropriations from any department line item to any other department or non-departmental line item. Transfers of such funds amount to a new appropriation and therefore must be adjusted prior to expenditure of such amounts.

BUDGET AMENDMENT STATUTE

Pursuant to Local Government Code Section 111.070, the Commissioners' Court may spend County funds only in strict compliance with the budget. The Commissioners' Court by order may amend the budget to transfer an amount budgeted for one item to another budgeted item without authorizing an emergency expenditure.

ROUTINE BUDGET AMENDMENTS

Includes transfer of funds within the maintenance and operations line items within the elected official or department head budget(s). These items can be placed as line item transfers on the Commissioners' Court agenda.

NON-ROUTINE BUDGET AMENDMENTS

Inter-Departmental - Any amendment which moves funds from one elected official or department head's budget to another elected official or department heads budget must be presented to Commissioner's Court for consideration and action.

Inter-Fund - Where permitted by law, any amendment which moves funds from one fund to another fund must be presented to Commissioners' Court for consideration and action.

Personnel - Requests to transfer funds from any salary or benefit account are allowed for the specific purpose of salary related expenditures. Budget amendment requests for capital and operating accounts from personnel line items are allowed if there are no other funds available in that department's budget and Commissioner's Court deems it to be necessary.

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

Capital - Any request for additional capital equipment must be justified and specified in detail with cost estimates. Requests for additional capital items not included in the adopted budgeted or substitution of one item for another also requires approval from Commissioners' Court.

Pursuant to Local Government Code, Section 111.014, the Commissioners' Court may authorize a contingency line item. The item must be included in the itemized budget under Section 111.004(a) in the same manner as a project for which an appropriation is established in the budget. Budget amendment(s) may be made against this item during the year to meet unusual or unforeseen conditions that were not included in the original budget through the use of reasonably diligent thought and attention.

Pursuant to Local Government Code, Sections 111.0105 through 111.0108, when revenues not included in the original budget are received, such as proceeds of bonds or other obligations, grant or aid money, revenue from intergovernmental contract, and pledging revenues as security for bonds and other obligations, a budget amendment is required to expend those funds. The adopted County budget will increase however the revenues should exceed or equal the expenditure. This type of amendment must be submitted to Commissioners' Court for consideration and action.

Any transfer that creates an increase in budgetary commitment for the next fiscal year must be presented to Commissioners' Court for consideration and action.

New employee positions cannot be created without Commissioner's Court consideration and action. Creation of a new position within a departmental budget will require the Commissioner's Court declare an emergency unless the actual line item under which that new position would be categorized currently exists within that specific budget. New employee requests outside of the budget process must include substantial written justification for the position.

New line items can only be created for Contracts or Grant-based programs. For any other department, the creation of a new line item that has not been previously created for the specific department will require that the Commissioners' Court declare an emergency in order to establish a new line item.

REVENUE & TRANSFER POLICIES

Budgeted transfers of monies between funds will only be accomplished with approval of the Commissioners' Court.

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

The County will support the majority of operations of the road and bridge precincts from the vehicle registration fee authorized by the Texas Legislature, and the elected Farm to Market & Lateral Road tax.

PERSONNEL POLICY

The number of employees on the payroll shall not exceed the total number of positions approved unless authorized by Commissioners' Court. All personnel actions shall at all times be in strict conformance with applicable federal, state, and county policies.

Deletion and downgrades of positions may occur at any time during the fiscal year at the department head or elected official's request or if a review of workload statistics indicates that a reduction in force is practical in a department. Reductions in elected officials budgeted positions will only be accomplished with their approval after the budget is adopted.

Additions, position reclassifications, reorganizations, and equity adjustments must be presented with the initial budget request. Exceptions to this policy will only be allowed with Commissioners' Court approval. The Commissioners' Court may institute a freeze during the fiscal year on hiring, promotions, transfers, and capital equipment purchases. Such action will be used arbitrarily and will allow for exceptions in appropriate areas to comply and emergency needs such as natural disasters and/or loss of major revenue source.

FIXED ASSET POLICY

All purchases of physical assets with a value of \$5,000 (five thousand dollars) shall be capitalized by the County.

The County will maintain these assets at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs by:

- Providing for adequate maintenance of capital equipment and equipment replacement under the above stated amount in the annual operating budget.

Capital expenditures for projects and equipment are budgeted by line item and must be spent accordingly. Where possible, items in useable condition placed in surplus will be used:

- To supplement expenditure for new, budgeted capital purchases.
- To supplement expenditure for replacement/budgeted capital purchases.
- To supply needed unbudgeted new and replacement equipment.

Sale of surplus or salvage property shall be followed pursuant to Local Government Code Chapter 263, Subchapter D.

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

DEBT MANAGEMENT POLICIES

McCulloch County recognizes the foundation of any well-managed debt program is a comprehensive debt policy. A debt policy sets forth the parameters for issuing debt and managing outstanding debt, and it provides guidance to decision makers regarding the timing and purposes for which debt may be issued, types and amounts of permissible debt, method of sale that may be used and structural features that may be incorporated.

POLICY SUMMARY

McCulloch County will adhere to the following specific policy statements with regards to (1) conditions for debt issuance; (2) restrictions on debt issuance; (3) debt service limitations; (4) limitations on outstanding debt; (5) debt structure; (6) the debt issuance process; and (7) debt maintenance procedures.

Conditions for debt issuance - The County will consider the use of debt financing only for one-time capital improvement projects. Long-term borrowing will not be used to finance current operations or normal maintenance. Debt financing may include general obligation bonds, revenue bonds, certificate of obligation, certificates of participation, tax notes, lease/purchase agreements, and other obligations permitted to be issued or incurred under Texas law.

Restrictions on debt issuance - Proceeds from long-term debt will not be used for current ongoing operations.

Debt Service Limitations - In evaluating debt capacity, general-purpose annual debt service payment should generally not exceed 20% of the County's total budgeted expenditures for all funds.

Limitations on Outstanding Debt - As provided in the Constitution of the State of Texas, the Net Bonded Debt of McCulloch County shall not exceed twenty-five percent (25%) of the net value of the taxable real property of the County.

Characteristic of Debt Structure - The County will design the repayment of its overall debt so as to recapture rapidly its credit capacity for future use. The scheduled maturity of individual debt issued shall not exceed the expected useful life of the capital project of asset(s) financed. Also, the County shall consider purchasing bond insurance for debt issues when the present value of the estimated debt service savings from insurance (to be derived)) is equal to or greater than the insurance premium.

Debt Issuance Process - The County shall use a competitive bidding process in the sale of debt unless market conditions the nature of the issue, such as refunding bonds, warrants a negotiated sale. The County will employ outside financial specialists, including financial advisors and bond counsel, to assist it in developing a bond issuance strategy, preparing bond documents and marketing bonds to investors.

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

Debt Maintenance Responsibilities - The County will seek to maintain and, if possible, improve current bond ratings to minimize borrowing costs and preserve access to credit. McCulloch County will adhere to a policy of full public disclosure with regard to the issuance of debt, and the County will meet all requirements for continuing disclosure on debt of the County.

BONDED DEBT COMPLIANCE MANAGEMENT POLICY

McCulloch County acknowledges and will abide by any federal or state law regarding tax-exempt bonds.

POLICY SUMMARY

McCulloch County will adhere to the following specific policy statement with regards (1) separate record keeping per bond issuance; (2) not mingling bond issuance money; (3) the use of bond proceeds only for their approved purposes; (4) the intent to use bond funds within three (3) years of issuance; (5) meeting post- issue reporting requirements; (6) keeping interest earning with bond principal or debt service; (7) maintaining an interest and sinking fund for all tax-exempt debt; and (8) maintaining the tax-exempt status of all outstanding bonded debt of the County.

Separate Accounting – McCulloch County will keep separate financial records of each bond issuance. A construction fund will be maintained for each bond issuance in the County's general ledger, the fund will be accounted for separately from all other funds of the County, and the fund will be used solely to pay costs of the projects for which the debt obligations were issued.

Not Mingling Bond Funds - Bond proceeds will not be co-mingled with any other County funds.

Approved Purposes - Bond proceeds will only be used for allowable purposes as specified by bond election and bond order authorizing the issuance of the bonds.

Intent to Use within Three Years of Issuance - McCulloch County intends to use bond proceeds for their approved purposes within three (3) years of their issuance.

Post-Issue Reporting Requirements - The County will adhere to all reporting requirements and deadlines that are applicable to tax exempt bonds. Specifically, McCulloch County will comply with the requirements of Securities and Exchange Commission Rule 15c2- 12 which requires the filing of annual financial reports and other financial data and the filing of any required material events notices with each agency designated as an information repository. McCulloch County will also comply with US Treasury

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

Regulation Section 148 which requires the computation and payment of any arbitrage rebate owed no less frequent than five (5) years after issuing any tax-free debt.

Interest Earned Remains with Principal or Debt Service - Interest earned on bond proceeds will remain with the bond principal and will be used only to pay any cost overruns on approved projects, to fund new projects meeting the usage criteria in the original bond indentures, or it will be specified to go towards the payment of Debt Service.

Interest and Sinking Fund - McCulloch County will levy a tax on all taxable property in the County to pay principal of and interest on bonds or debt instruments issued. Amounts collected from the tax levied will be deposited to the credit of the Interest and Sinking Fund maintained in the accounting records of the County. McCulloch County will maintain its Interest and Sinking Fund in a manner to a proper matching of revenues and debt service payments on its debt issues. Specifically, the Interest and Sinking fund will be depleted at least once each bond year to the amount of the allowable carryover, all amounts deposited to the fund will be expended within twelve months of receipt, and all amounts received from the investment of the fund will be deposited to the fund and expended within twelve months.

Maintenance of Tax-Exempt Status - McCulloch County shall not use, permit the use, or omit the use of gross proceeds of any debt issuance in a manner which if allowed or omitted would cause the interest on any bond or debt instrument of the County to become incurable in the gross income of the owner of the bond for federal income tax purposes. The County specifically will comply with bond covenants which prohibit:

(1) private use or private payments of assets constructed or acquired with debt proceeds; 2) private loans of bond proceeds to any person other than a state or local government; (3) investment of bond proceeds in any investment with a yield that exceeds that of the bonds; (4) taking any actions that would cause the bonds to be federally guaranteed within the meaning of section 149(b) of the Internal Revenue Code; and (5) taking any unauthorized action having the effect of diverting arbitrage profits from payment to the US Treasury, McCulloch County will maintain its financial records until three (3) years after final payment of all bonds to show compliance with federal and state laws regarding tax-exempt debt.

INVESTMENT AND CASH MANAGEMENT

The Treasurer's Office will continue to collect, disburse, and deposit all funds on a schedule which ensures optimum cash availability, in accordance with Article 113.043, 113.065, 113.901, 113.001-005, 113.021- 024, and 113.041-047.

The County Treasurer shall handle all original reconciliation of County bank accounts with the Depository Bank and shall resolve any financial difference between County and the Depository Bank.

FILED

AUG 15 2025

**Christine A. Jones
McCulloch County Clerk**

The County Treasurer is the Investment Officer of the County as authorized by the Commissioners' Court and shall invest the funds of McCulloch County to achieve the highest and best yield pursuant to the McCulloch County Investment Policy.

McCulloch County shall maintain a written County Investment Policy, as approved by the Commissioners' Court, to achieve the highest and best yield, while at the same time, maintaining the security and integrity of said funds.

The County Treasurer will maintain an original copy of all security and/or surety pledges made by the Depository Bank in behalf of County funds.

The County Treasurer will maintain an original copy of all security advice for all County investment transactions.

GENERAL FUND UNRESERVED FUND BALANCE POLICY

It is essential that governments maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates. Fund balance levels are a crucial consideration, too, in long-term financial planning. In most cases, discussions of fund balance will properly focus on a government's general fund.

Credit rating agencies carefully monitor levels of fund balance and unreserved fund balance in a government's general fund to evaluate a government's continued creditworthiness. Likewise, laws and regulations often govern appropriate levels of fund balance and unreserved fund balance for state and local governments.

The Governmental Accounting Standards Board (GASB) released Statement 54, "Fund Balance Reporting and Governmental Fund Type Definitions". This Statement is intended to improve the usefulness of the amount reported in fund balance by providing more structured classifications.

The purpose of this policy is to establish operating and reporting guidelines for the fund balances of the governmental funds for McCulloch County, Texas.

The County governmental-fund financial statements will present fund balances classified in a hierarchy based on the strength of the constraints governing how those balances can be spent. These classifications are listed below in descending order of restrictiveness:

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

Restricted Fund Balance: This classification includes amounts subject to usage constraints that have either been: (a) externally imposed by creditors (e.g., through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance: This classification includes amounts that are constrained to use for specific purposes pursuant to formal action of Commissioners' Court. These amounts cannot be used for other purposes unless the Court removes or changes the constraints via the same type of action used to initially commit them.

Assigned Fund Balance: This classification includes amounts intended by the County for use for a specific purpose, but which do not qualify for classification as either restricted or committed. The intent can be expressed by Commissioners' Court. This classification applies to the positive unrestricted and uncommitted fund balances of all governmental funds except the General Fund.

Unassigned Fund Balance: This classification applies to the residual fund balance of the General Fund and to any deficit fund balances of other governmental funds.

Order of Spending: Where appropriate, County will typically use restricted, committed, and/or assigned fund balances, in that order, prior to using unassigned resources, but it reserves the right to deviate from this general strategy.

Minimum Fund Balance: County generally aims to maintain the following minimum fund balance:

General Fund: Unassigned fund balance of approximately 6 to 18 months of budgeted expenditures for the fiscal year, to be used for unanticipated needs.

1. A commitment of fund balance requires formal action as to purpose but not as to amount; the latter may be determined and ratified by the Court at a later date. This is often important near year-end, when a purpose or need is known but a cost is not.

2. An assignment of fund balance implies intent of the Commissioners' Court, but operationally, the ability to implement the intent may be delegated to one or more persons.

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

PROCEDURES

A goal of each year's budgeting process will be to adopt a budget that maintains compliance with the stated General fund unreserved fund balance policy.

Specific County financial conditions, economic conditions, or special initiatives may be considered reasons for temporary non-compliance with this policy.

In the event of either planned or unplanned non-compliance, it is the County's intention to take action during the annual budget process to reach compliance with two (2) annual budget cycles.

Actions in the budget process available to increase the unreserved General Fund balance may include increasing taxes, decreasing spending in specific areas, dedicating one-time revenues to fund reserves, or making transfers of excess fund balances from other funds.

In the event that the level of unreserved General Fund balance is judged to be in excess of the amount required by this policy, amounts over that required may be used to fund one-time, non-recurring expenditures such as acquisition of capital items. Excess fund balances generally should not be used to fund recurring operating expenditures.

INTERNAL GUIDELINES FOR MANAGEMENT OF FEDERAL AND/OR STATE FUNDS

All costs charged by the County must be necessary, reasonable, allowable, and allocable to all Federal and/or State grant programs received administered by the County. The County must assure that all costs are appropriate and eligible including but not limited to the following areas of concern:

- Administrative requirements - including duplication of benefits requirements, provisions related to charging pre-award costs) conflict of interest, reporting fraud, and distinction between agencies/government components, contractors, developers, and beneficiaries;
- Record keeping and Reporting requirements - Including records retention and financial reporting requirements;
- Procurement requirements - Including requirements related to bonding, insurance, suspension, and debarment;
- Contract conditions;
- Force Account- Including requirements for tracking, documenting, and charging personnel costs and applicable fringe benefits and classification, purchasing, tracking, insuring, and disposing of equipment, supplies, and federally purchased tangible and intangible property;

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

- Contract amendments;
- Contract closeout;
- Monitoring and Quality Assurance Including requirements related to preventing fraud, waste, and abuse;
- Audit - Including Single Audit or program-specific audit requirements

The following is a list of key federal and state regulations governing financial management of grant programs:

- 24 CFR § 570 Subpart 1- governs the state CDBG-DR program;
- 2 CFR § 200, including all of Subpart E Cost Principles;
- Uniform Grant Management Standards (UGMS) - Texas Comptroller of Public Accounts and guidance under 2 CFR § 200;
- Texas Local Government Code Chapter 171

It is the County's responsibility to be knowledgeable and compliant with these requirements to ensure the appropriate, effective, timely, and eligible use of all funds related to Federal and/or State Programs. The County is responsible for monitoring vendors and projects and compliance with applicable financial management standards, for processing payment requests for funds, and for audit review.

A cost objective is a pool of related costs, which could be related based on the County's department's function, eligibility, activity, agreement with State and/or Federal agencies or any other basis. The term is used to capture a variety of scenarios in which costs may be categorized for purposes of cost allocation or eligibility determinations.

Per 24 CFR § 570.502, through established budgets and accounting records, the County is responsible for ensuring all Federal and/or State expenditures are authorized in an approved, documented budget and do not exceed the total budget amount and do not exceed the amount in the County's grant agreement(s).

The County will use one of two general methods available to draw federal and/or state grant funds to pay for project and vendor costs: the reimbursement method and the cash advance method.

- The reimbursement method entails a transfer of grant funds to the County based on actual expenditures already incurred by the County before it requests a draw;
- The cash advance method entails the transfer of grant funds from the federal and/or state agency based upon the County's received invoices before the actual cash disbursements have been made by the County.

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

When required by a grant, the County will ensure that all received grant funding is held in an insured, interest-bearing account if the cash advance basis process option is used (2 CFR § 200.305(b)). Distinct accounting information for each grant is created. Accurate records of encumbrances/obligations against distinct line items within each grant for vendor contracts are made. Accurate records on grant awards, unobligated balances, assets, liabilities, expenditures, program income (if any) and applicable interest are kept and supported by sources documentation, including vendor contracts, invoices, and purchase orders.

Pursuant to 2 CFR § 200.302(a), the County's financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, are sufficient to permit the preparation of reports required to demonstrate compliance with general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the County's State and/or Federal grant agreement(s).

McCulloch County through its annual audit process has proven effective control over and accountability for, all funds, property, and other assets in its possession. The County makes every effort to adequately safeguard all assets and assure that they are used solely for their intended purpose.

Financial Records for all Federal and/or State grant programs include the following:

Transaction registry documenting:

- All invoices associated with each Request for Payment; and
- Source of funds for each invoice (grant funds by activity, matching funds, and/or other funds)

Source documentation, including the following:

- Copies of Requests for Payment;
- Addendum record of direct deposit payments;
- Verification of deposits;
- Monthly bank statements
- Check register/transaction ledger;
- Employee time sheets (as applicable);
- Equipment time record (as applicable);
- Property inventory
- Purchase orders, invoices, and contractor requests for payments;
- Electronic Transfer Form (EFT);
- All original source documents

The County for each grant agreement received, establishes Responsible Persons. Through resolution, the County identifies the Responsible Persons (at least 2, preferably 4 by job title) responsible for both

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

contractual documents (executed County agreement(s), associated amendments, and various program certifications) and financial documents (requests for payment, issuance of check).

The County, where allowable by the Federal and/or State funding program, will authorize direct deposit to receive payments from the agency(ies) to post directly to the County's local bank account.

The County will ensure that there exists staff and contractor capacity necessary to manage all grant funds under its control. The County may procure a Grant administrator to assist with management of grant compliance, subject to 2 CFR 200 procurement guidelines and requirements.

Eligible/Allowable Costs: All costs charged to the County's grant agreement(s) will be deemed eligible as identified in each Grantor's agreement/implementation manual. Eligible costs are those that conform to the federal/state requirements, including limitations and waivers described in applicable Federal Register Notices, comply with federal cost principles, and align with all associated cross-cutting federal requirements (Davis Bacons and Related Acts, Environmental requirements, etc.) and State and Local law.

The County will assure pursuant to 2 CFR § 200.403, costs meet the general criteria to be allowable as a charge against any Federal award:

Reasonable Costs (2 CFR § 200.404): A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost.

The County will ensure that all grant reimbursement requests meet the definition of Allocable Costs (2 CFR

§ 200.405 and § 200.406) A cost is allocable to a particular grant, County agreement, vendor contract, program or other cost objective if the goods or services involved are chargeable or assignable to that cost objective in accordance with relative benefits received.

Any cost allocable to a particular cost objective may not be charged to other Federal awards to overcome fund deficiencies, to avoid restrictions imposed by Federal statutes, regulations, or terms and conditions of the Federal awards, or for other reasons. However, this prohibition would not preclude the County from shifting costs that are allowable under two or more cost objectives in accordance with existing Federal statutes, regulations, or the terms and conditions of the Federal awards.

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

Pursuant to 24 CFR § 570.489(c), 2 CFR § 200.305(b), and 31 CFR § 205, the County will only use the cash advance method when the period elapsing between receipt/deposit of funds and disbursement for eligible costs is permitted by the grant agreement to exceed 30 or more days.

INTERNAL CONTROLS POLICY AND PROCEDURES

The County is in continual process of establishing written policies and procedures for internal controls and guidance documentation for responsible financial management of federal and/or state funds. Per 2 CFR §200.303 McCulloch County must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated framework", issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

(b) Comply with the U.S. Constitution, Federal statutes, regulations, and the terms and conditions of the Federal awards.

(c) Evaluate and monitor the non-Federal entity's compliance with statutes, regulations and the terms and conditions of Federal awards.

(d) Take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings.

(e) Take reasonable measures to safeguard protected personally identifiable information and other information the Federal awarding agency or pass through entity designates as sensitive or the non-Federal entity considers sensitive consistent with applicable Federal, State, local, and tribal laws regarding privacy and responsibility over confidentiality.

In addition to the Code of Federal Regulations guidance of internal controls, McCulloch County follows provisions for Management of County Money pursuant to Local Government Code, Chapter 113. For disbursement of money:

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

The County Treasurer shall disburse the money belonging to the County and shall pay and apply the money as required by law and as the Commissioners' Court may require or direct, not inconsistent with law.

Except as provided by Local Government Code Chapter 156, a person may not spend or withdraw money from the county treasury except by a check or order for payment drawn on the county treasury, whether or not the money is in a county depository as required by law.

The County Treasurer may not disburse money out of the county treasury without an order for payment from an officer who is authorized by law to issue the order.

If the County Treasurer doubts the legality or propriety of an order presented to the Treasurer for payment, the Treasurer may not make the payment. The Treasurer shall report the matter to the Commissioners' Court for the court's consideration and direction. The Treasurer may require that the claim supporting the order be made available and verified by an affidavit after the claim is approved for payment by the Commissioners' Court.

All claims must be approved by Commissioners' Court before the Treasurer disburses claim payments pursuant to the Local Government Code.

With respect to applying the separation of duties to disbursements, no one person has complete control over every phase of a significant transaction. For example, a department head or official submits a claim or order for payment to the County Treasurer. The Treasurer enters the claim in the accounts payable register and presents the claim to Commissioners' Court for approval. After receiving approval from the Commissioners' Court, the Treasurer then issues a check for payment.

In addition to disbursing County funds, pursuant to Local Government Code 113.008, the County Treasurer shall also reconcile all balances and transactions for each treasury account in the county depository's statement of activity to the transactions shown in the Treasurer's records. Given both the limited amount of County financial resources for personnel and meeting the Local Government Code statutory requirements, the Treasurers' office does not completely fulfill the prescribed separation of duties recommended for issuing checks and reconciling bank statements. This means a person issuing checks may also reconcile the bank statements.

Payroll is processed in the McCulloch County Treasurer's office. Therefore, any one person in the Treasurer's office may issue checks for grant expenses and may also have duties assigned to process payroll and print paychecks.

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

SECTION V

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

✓ The Library Committee from the McCulloch County Library, appeared before the Court, and requested that an additional \$300.00 be transferred to the Library Fund. But because of the condition of the finances of the county, the Court did not deem it wise to make said transfer at this time. But the Court agreed, that should the financial condition/the County improve enough to justify it, that in that event that said request would be granted, during this fiscal year.

It appearing to the Court that in 1949, that there was transferred from the Trial Fee Fund \$751.21 to Road & Bridge Fund. As there is now not sufficient funds in the Trial Fee Fund to meet its obligations, it is ordered by the Court that the County Treasurer, be authorized and instructed to transfer from the Road and Bridge Fund \$751.21 to the Trial Fee Fund. March Minutes 1951. Page 2.

1 There was a petition presented to the Court, by citizens of Melvin and vicinity, praying the Court to appoint W O McLaughlin Constable of Justice of the Peace Precinct No. 3, McCulloch County, Texas. Said Petition was granted, and W O McLaughlin is hereby appointed Constable of Justice of the Peace Precinct No 3, McCulloch County, Texas. That said appointment take effect April first 1951, and that the salary of said Constable shall be \$25.00 per month. Also said appointment of take effect when W O McLaughlin makes the proper bond and takes the oath of Office as required by law. The County Clerk is instructed to notify W O McLaughlin of his appointment.

✓ **ORDER FOR ADDITIONAL AD VALOREM TAX ELECTION**

HOUSE BILL 107, 51ST LEGISLATURE, REGULAR SESSION, 1949

THE STATE OF TEXAS |
COUNTY OF McCULLOCH |

On this the 12th day of March, 1951, the Commissioners' Court of McCulloch County, Texas, convened in regular session at the regular meeting place thereof at the Courthouse in Brady, Texas, with the following members of the Court present, to-wit:

W.M. Deane
County Judge

Jim Schafer
Commissioner Precinct No. 1

R. W. Jordan
Commissioner Precinct No. 2.

C. E. Deck
Commissioner Precinct No. 3

Harold Wood
Commissioner Precinct No. 4

Richard A. Burk
County Clerk

and the following absent: None, constituting a quorum, and among other proceedings passed the following order:

WHEREAS, this Courthouse been petitioned by 10% or more of the residents' property tax-paying qualified voters of this county as shown by the returns of the last general election to call an election as provided by House Bill 107, Acts of the 51st Legislature, Regular Session, 1949.

WHEREAS, this Court has investigated the submission to the resident property taxpaying qualified voters the question of submitting to said voters the proposition of voting additional ad valorem tax as provided by House Bill No. 107, Acts of the 51st Legislature, Regular Session, 1949, and this Court after said investigation is of the opinion that it would be beneficial to this county to call said election.

THEREFORE, BE IT ORDERED BY THE COMMISSIONERS' COURT OF McCulloch County, TEXAS:

That an election be held in said county on the 31st day of March, 1951, which date is

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

taxpaying qualified voters of said county for their action thereupon:

PROPOSITION 1

To determine whether or not said county shall be authorized to levy, assess, and collect ad valorem taxes upon all property within said county, except the first \$3,000.00 valuation of residential homesteads, not to exceed 30 cents on each \$100.00 valuation in addition to all other ad valorem taxes authorized by the Constitution of the State of Texas, provided the revenue therefrom shall be used for the construction and maintenance of Farm-To-Market and lateral roads, or for flood control, either or both, as the Commissioners' Court of said County may determine as provided in House Bill No. 107, Acts, 51st Legislature, Regular Session, 1949.

That said election shall be held at the following places in said county and the following named persons are hereby appointed Presiding Judges for said election:

PRECINCT NO.	VOTING PLACE	PRESIDING JUDGE
One	Justice Peace Office, Brady	N. T. Cook
Two	School House, Camp San Saba	Dee Williams
Three	" " , Nine	Warren Harkrider
Four	" " Voca	C.L. Salter
Five	" " Rooshale	Melvin Burk
Six	" " Cow Boy	J. W. Kimbrough
Seven	" " Milburn	Edd Penn
Eight	" " Lohn	Leon Barton
Nine	" " Weldrip	Nat Handals
Ten	" " Stacy	J. W. Brown
Eleven	" " Mercury	Ernest Poole
Twelve	" " Fife	Ernest Amerine
Thirteen	" " Pear Valley	J.E. White
Fourteen	" " Melvin	R. B. Hardin
Fifteen	" " Calf Creek	T. E. Donaldson
Sixteen	" " Placid	L. E. Smith
Seventeen	" " Doole	Bob Murd
Eighteen	" " Whiteland	Gus Craft
Nineteen	" " Salt Gap	Ira McWesley

The ballots for said election shall have written or printed thereon the following:

"FOR THE TAX OR NOT EXCEEDING 30 CENTS ON EACH ONE HUNDRED DOLLAR (\$100.00) VALUATION"
 AGAINST THE TAX OF NOT EXCEEDING 30 CENTS ON EACH ONE HUNDRED DOLLAR (\$100.00) VALUATION"

Each voter shall mark out with black ink or black pencil one of the above expressions, thus leaving the other as indicating his vote. The manner of holding said election shall be governed as near as may be by the General Election Laws of the State, except as modified by the provisions of House Bill No. 107, Acts, 51st Legislature, Regular Session, 1949, and none but resident property taxpaying qualified voters of said County who have duly rendered the same for taxation shall be allowed to vote at said election.

Notice of said election shall be given by publication of a copy of this order on the same day in each to two consecutive weeks in a newspaper of general circulation published in said county, the date of the first publication to be not less than fourteen full days prior to the date set for said election. In addition thereto, a copy of this order shall be posted in each voting precinct in said County not less than fourteen full days next before said election.

FILED

AUG 15 2025

Christine A. Jones
 McCulloch County Clerk

3 That in accordance herewith and with the terms and provisions of the order adopted by the Commissioners' Court aforesaid on October 9th, 1950, there shall be executed and delivered to the Commercial National Bank, Brady, Texas, McCulloch County Road and Bridge Time Warrants, dated October 15, 1950, numbers 1 to 30, both inclusive, each in denomination of \$1000, aggregating the principal sum of \$30,000.00, in payment of indebtedness due by the said McCulloch County, Texas, road and bridge fund to said Commercial National Bank of Brady, Texas, as assignee of said claims in the sum of \$ 30,000.00.

4. McCulloch County, Texas, having received full and valid consideration for the warrants hereinabove described, the County Judge, County Clerk and County Treasurer of McCulloch County, Texas, are hereby authorized and directed to execute and deliver said warrants to the said Commercial National Bank, Brady, Texas, and such other certificates as may be necessary in the premises.

Passed and approved on this the 29th day of March, 1951.

W.M. Deane
W.M. Deane County Judge,

McCulloch County, Texas.

Attest:

Richard A. Burk County Clerk.

**ORDER CANVASSING RETURNS AND DECLARING RESULT OF ADDITIONAL
AD VALOREM TAX ELECTION**

THE STATE OF TEXAS X
COUNTY OF MCCULLOCH I

On this the 2 day of April 1951, the Commissioners' Court of McCulloch County, Texas, convened in Special session, at the regular meeting place thereof in the Court-house at Brady, Texas, with the following members of the Court, to-wit:

W.M. Deane
County Judge

Jim Schafer
Commissioner Precinct No. 1.

R.W. Jordan
Commissioner Precinct No. 2

C.E. Deck
Commissioner Precinct No. 3

Harold Wood
Commissioner Precinct No. 4

being present, and among other proceedings had by the Court, were the following:

There came on to be considered the returns of an election held in said County on the 31st day of March, 1951, to determine whether or not said county shall be authorized to levy, assess and collect the ad valorem taxes described in the order calling said election. And it appearing that said election was in all respects legally held and that said returns were duly and legally made and that there were cast at said election 647 valid and legal votes, of which number there were cast:

"FOR THE TAX OF NOT EXCEEDING 30 CENTS ON EACH ONE HUNDRED DOLLARS (\$100.00)
VALUATION" 597 votes
"AGAINST THE TAX OR NOT EXCEEDING 30 CENTS ON EACH ONE HUNDRED DOLLARS (\$100.00)
VALUATION" 51 votes

IT IS, THEREFORE, FOUND AND DECLARED AND SO ORDERED by the Commissioners' Court of McCulloch County, Texas, that a majority of the legally qualified property taxpaying voters who owned taxable property in said county and who had duly rendered same for taxation, voting at said election, voted in favor of said tax, and that, therefore, this court is authorized to levy, assess and collect said tax for the purpose stated in said order calling said election in accordance with the terms and provisions of House Bill No. 107, Acts 51st Legislature, Regular Session, 1949.

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

upon, the question being called for, the following members of the Court voted AYE:
 Jim Schafer, R.W. Jordan, C.E. Deck, Harold Wood; and the following voted NO: None

W.M. Deans
 County Judge

Jim Schafer
 Commissioner Precinct No. 1

R.W. Jordan
 Commissioner Precinct No. 2

C.E. Deck
 Commissioner Precinct No. 3.

Harold Wood
 Commissioner Precinct No. 4.

ORDER PROVIDING FOR FUNDING BONDS

THE STATE OF TEXAS :

COUNTY OF McCULLOCH :

ON THIS the 9th day of April, 1951, the Commissioners' Court of McCulloch County, Texas, convened in regular session with a quorum of said Court being, present, at which time came on for consideration the matter of issuing funding bonds to fund a portion of the Road and Bridge indebtedness of said County, Texas; and

WHEREAS, it appears to the Commissioners' Court that the best interest of McCulloch County require the funding of outstanding McCulloch County Road and Bridge Time Warrants in the sum of \$30,000.00 dated October 15, 1950; and

WHEREAS, it further appears to the Commissioners' Court that it is necessary that there be published a notice in a newspaper of general circulation in McCulloch County, once a week for three weeks, the first publication to be not less than thirty (30) days prior to the meeting of the Commissioners' Court at which it is proposed to issue said funding bonds.

NOW THEREFORE, be it and it is hereby ordered, adjudged and decreed that the County Judge of McCulloch County prepare, issue and cause to be published in a newspaper of general circulation in McCulloch County once each week for a period of three weeks, the first publication to be on or before 30 days prior to the 14th day of May, 1951, a notice to all qualified property tax paying voters and all other persons, that the Commissioners' Court of McCulloch County, Texas, propose to issue funding bonds as above set forth; and

IT IS the further order, judgment and decree of the Commissioners' Court that the notice be substantially in the following form:

NOTICE

TO ALL QUALIFIED PROPERTY TAX PAYING VOTERS AND OTHER PERSONS IN McCULLOCH COUNTY, TEXAS:

Notice is hereby given of the intention of the Commissioners' Court of McCulloch County, Texas, to issue funding bonds in the sum of \$30,000.00, in accordance with the provisions of the Acts of 1931, 42nd Legislature, Page 269, Chapter 163, and amendments thereto, for the purpose of funding outstanding and unpaid Road and Bridge Time Warrants in the total sum of \$30,000.00, the said warrants constituting a legal charge against the Road and Bridge Fund, McCulloch County, Texas.

It is proposed to issue said funding bonds at a meeting of the Commissioners' Court to be held on the 14th day of May, 1951, at 10:00 o'clock A.M.

Said funding bonds are to be known as McCULLOCH COUNTY ROAD AND BRIDGE RE-FUNDING BONDS and shall be numbered consecutively from 1 to 30, inclusive, of the denomination of \$1000.00 each, aggregating \$30,000.00, and shall mature serially and

FILED

AUG 15 2025

Christine A. Jones
 McCulloch County Clerk

The County Clerk is hereby authorized and directed to cause said notice to be published and posted as hereinabove directed and further orders are reserved until the returns of said election are made by the duly authorized election officials and received by this court.

The above order being read, it was moved and seconded that same do pass. Thereupon, the question being called for, the following members of the court voted AYE: Jim Schafer, R. W. Jordan, C.E. Deck Harold Wood, and the following voted NO: None.

PASSED, APPROVED AND ADOPTED, this the 12th day of March, 1951.

W.M. Deane
County Judge

Jim Schafer
Commissioner Precinct No. 1

R.W. Jordan
Commissioner Precinct No. 2

C.E. Deck
Commissioner Precinct No. 3.

Harold Wood
Commissioner Precinct No. 4

ATTEST:

Richard A. Burk
County Clerk and ex-Officio Clerk
Commissioners Court, McCulloch County, Texas

The foregoing minutes of the Commissioners' Court of McCulloch County, Texas, beginning on Page 405, Book 9, were read in open Court this the ____ March 1951 and stand approved as read.

W.M. Deane
W. M. Deane, County Judge
McCulloch County, Texas.

Richard A. Burk
County Clerk
McCulloch County, Texas

Brady Texas, March 19th, 1951.

The Commissioners' Court of McCulloch County met in Special Called Session on the above named date, with the following members, thereof to-wit:

W M Deane,	Count Judge,		
Jim Schafer	Commissioner of Precinct No	1	
R W Jordan	" " "	No	2
C E Deck	" " "	No	3
Harold Wood	" " "	No	4

Being present.

There came on to be considered a Request made by A B Willborn to with draw his resignation as Sheriff of McCulloch County, Texas,

Said resignation was filed with the County Clerk of McCulloch County on March 12th 1951, Presented to the Court by the County Clerk on March 13th 1951, and was accepted by the Court on March 13th 1951. After the acceptance of the resignation of A B Willborn as Sheriff of McCulloch County, the Court then appointed J P Williamson as Sheriff of McCulloch County, Texas, to fill out the unexpired term of A B Willborn resigned.

After considering the facts as stated, Motion was made by Commissioner Wood, second by Commissioner Deck that the Request of A B Willborn to with draw his resignation as Sheriff of said County be denied. After a full discussion of said motion, those voting to deny the request of A B Willborn to with draw his resignation as Sheriff of McCulloch County, Texas, were Commissioners Schafer, Jordan, Deck and Wood; Those voting in favor of allowing A.B. Willborn to with draw his resignation as Sheriff of McCulloch County, Texas, were NONE.

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

Return of Special

Election, Held in *Mitchell* County, Texas,

On the 3/22

Day of _____

Route of Additions at Volume
of Election -

COUNTS OF ADDITIONAL AS VOTERS		DAY ELECTIONS -	
OFFICE	NAMES OF CANDIDATES	LOCATION AND No. OF ELECTION PRECINCTS	
For	Against	Brady	1
For	Against	Tins	2
For	Against	Camp San Luis	3
For	Against	Vaca	4
For	Against	Rochelle	5
For	Against	Cumby	6
For	Against	Milburn	7
For	Against	Tahoe	8
For	Against	Waldridge	9
For	Against	Marengo	10
For	Against	Fife	11
For	Against	Pine Valley	12
For	Against	Melvin	13
For	Against	"	14
For	Against	Call Creek	15
For	Against	Phaid	16
For	Against	Boole	17
For	Against	Whithead	18
For	Against	Sheriff	19
For	Against	"	20
For	Against	"	21
For	Against	"	22
For	Against	"	23
For	Against	"	24
For	Against	"	25
For	Against	"	26
For	Against	"	27
For	Against	"	28
For	Against	"	29
For	Against	"	30
For	Against	"	31

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

TRANSPORTATION CODE

TITLE 6. ROADWAYS

SUBTITLE C. COUNTY ROADS AND BRIDGES

CHAPTER 256. FUNDS AND TAXES FOR COUNTY ROADS

SUBCHAPTER A. FUNDS USED FOR COUNTY ROADS; GENERAL PROVISIONS

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

Sec. 256.001. USE OF COUNTY ROAD AND BRIDGE FUND. (a) Money in the road and bridge fund of a county may be used only for working public roads or building bridges, except as otherwise provided by law.

(b) Money in the fund may be spent only by order of the commissioners court of the county. The court may make the necessary orders for using the money for the purposes provided by this section.

Acts 1995, 74th Leg., ch. 165, Sec. 1, eff. Sept. 1, 1995.

Sec. 256.002. DISTRIBUTION OF COUNTY AND ROAD DISTRICT HIGHWAY FUND. (a) The comptroller shall distribute to the counties on or before October 15 of each year the money appropriated from the county and road district highway fund for that fiscal year.

(b) The money appropriated under Subsection (a) shall be allocated among the counties as follows:

(1) one-fifth according to area, determined by the ratio of the area of the county to the area of the state;

(2) two-fifths according to rural population, determined by the ratio of the rural population of the county to the rural population of the state; and

(3) two-fifths according to lateral road mileage, determined by the ratio of the mileage of lateral roads in the county to the mileage of lateral roads in the state as of January 1 of the year of the allocation as shown by the records of the State-Federal Highway Planning Survey and the department.

(c) On its own motion or at the request of a county, the commission may have a survey made of the county's lateral road mileage. If a survey is made, its results shall be substituted for the corresponding government information to be used under Subsection (b)(3). The governmental entity that requests the survey shall pay for it.

(d) Except as provided by Section 153.503(3)(A), Tax Code, the comptroller may not deposit tax receipts or other money to the credit of the county and road district highway fund.

Acts 1995, 74th Leg., ch. 165, Sec. 1, eff. Sept. 1, 1995. Amended by Acts 1997, 75th Leg., ch. 1423, Sec. 18.02, eff. Sept. 1, 1997; Acts 2001, 77th Leg., ch. 943, Sec. 2, eff. Sept. 1, 2001.

Sec. 256.003. USE OF REVENUES FROM COUNTY AND ROAD DISTRICT HIGHWAY FUND. (a) A county may use the money it receives under Section 256.002 only for:

(1) purchasing right-of-way for lateral roads, farm-to-market roads, or state highways;

(2) constructing and maintaining lateral roads, including the hiring of labor and the purchase of materials, supplies, and equipment; or

(3) paying the principal, interest, and sinking fund requirements maturing during the fiscal year on bonds, warrants, or other legal obligations incurred to finance activities described in Subdivisions (1) and (2).

(b) Repealed by Acts 2003, 78th Leg., ch. 1310, Sec. 121(29).

(c) Repealed by Acts 2003, 78th Leg., ch. 1310, Sec. 121(29).

(d) A county may require that bids for construction funded in whole or part by money received under Section 256.002 be submitted to the commission in the manner provided for bids for construction of a state highway.

(e) On the request of a county, the commission shall provide technical and engineering assistance in making surveys, preparing plans and specifications, preparing project proposals, and supervising construction. The county shall pay the costs of providing the assistance.

Acts 1995, 74th Leg., ch. 165, Sec. 1, eff. Sept. 1, 1995. Amended by Acts 1997, 75th Leg., ch. 1423, Sec. 18.03, eff. Sept. 1, 1997; Acts 2003, 78th Leg., ch. 1310, Sec. 121(29), eff. June 20, 2003.

Sec. 256.004. DEPOSITS OF TAXES TO COUNTY FARM-TO-MARKET AND LATERAL ROAD FUND AND FLOOD CONTROL FUND. (a) The commissioners court of a county shall credit taxes collected under Section 256.054 to the credit of separate funds called the farm-to-market and lateral road fund and the flood control fund.

(b) If the voters at an election held under Section 256.054 approved separately a farm-to-market and lateral road tax and a flood control tax, the court shall credit the taxes collected to those funds in proportion to the allocation adopted at the election.

Acts 1995, 74th Leg., ch. 165, Sec. 1, eff. Sept. 1, 1995.

Sec. 256.005. USE OF FARM-TO-MARKET AND LATERAL ROAD FUND. (a) The farm-to-market and lateral road fund of a county is under the jurisdiction and control of the commissioners court. Money in the fund may be used only for the construction and maintenance of farm-to-market and lateral roads in the county.

(b) All or part of the money in the fund may be used in cooperation with the department in acquiring rights-of-way and in constructing and maintaining farm-to-market and lateral roads.

(c) Money in the fund shall be spent to equitably distribute as nearly as possible the benefits derived from the expenditures to the commissioners' precincts in accordance with the taxable value of property in each precinct.

Acts 1995, 74th Leg., ch. 165, Sec. 1, eff. Sept. 1, 1995.

Sec. 256.006. USE OF FLOOD CONTROL FUND. (a) The flood control fund of a county is under the jurisdiction and control of the commissioners court. Money in the fund may be used only for flood control purposes in the county and political subdivisions of the county, including:

- (1) any soil conservation activity such as contouring, terracing, or tank building; or
- (2) any other activity that controls or conserves moisture or water.

(b) Money in the fund shall be spent to equitably distribute as nearly as possible the benefits derived from the expenditures to the commissioners' precincts in accordance with the taxable value of property in each precinct.

(c) All or part of the money in the fund may be used in connection with the plans and programs of:

- (1) the United States Soil Conservation Service;
- (2) the Texas Agricultural Extension Service;
- (3) a state soil conservation district, conservation and reclamation district, drainage district, water control and improvement district, navigation district, flood control district, or levee improvement district; or
- (4) a municipality.

(d) Plans for an improvement constructed with money from the fund must be approved by the county and, if applicable, the affected political subdivision.

(e) The commissioners court may hire a federal or state soil conservation engineer or personnel of the Texas Agricultural Extension Service to plan a soil, water, erosion, and drainage program for flood control under this section and may acquire the machinery, equipment, or material useful in carrying out the program. The machinery and equipment shall be made available to the owner of a farm or ranch for purposes consistent with the purposes of this section. A farm or ranch owner using the machinery or equipment shall compensate the county for the use according to the actual expenses incurred by the county, not including depreciation.

Acts 1995, 74th Leg., ch. 165, Sec. 1, eff. Sept. 1, 1995.

Sec. 256.007. TRANSFERS OF SURPLUS REGISTRATION FEE REVENUE. The commissioners court of a county that does not impose a tax for the construction and maintenance of roads and bridges may transfer surplus money derived from motor vehicle registration fees to any county fund that the court designates and may spend that money for any purpose authorized by Section 7-a, Article VIII, Texas Constitution.

Acts 1995, 74th Leg., ch. 165, Sec. 1, eff. Sept. 1, 1995.

Sec. 256.008. STATE FUNDING OF FARM-TO-MARKET ROADS. (a) Money in the farm-to-market road fund may be used only to finance the construction, improvement, and maintenance of farm-to-market roads by the department.

(b) The department shall use money made available for the construction, improvement, and maintenance of farm-to-market roads so that not less than \$23 million is used each year for those purposes on farm-to-market roads selected under Subsection (c).

(c) The money spent under Subsection (b) shall be used for a system of roads selected by the department after consultation with the commissioners courts of the counties to identify the most needed roads in the counties. The department shall make the selections in a manner intended to ensure equitable and judicious distribution of money and work among the counties.

(d) To be selected, a road must have the following general characteristics:

- (1) it may not be a potential addition to the federal aid primary highway system;
- (2) it must serve rural areas primarily and must connect farms, ranches, rural homes, sources of natural resources such as oil, mines, timber, and water loading points, schools, churches, and points of public congregation, including community developments and villages;
- (3) it must be capable of contributing to the creation of economic values in the areas it serves;
- (4) it must preferably serve as a public school bus route or rural free delivery postal route; and
- (5) it must be capable of early integration into the improved state road system, and at least one end of the road should connect with an improved road or a road that is soon to be improved that is in the state road system.

Acts 1995, 74th Leg., ch. 165, Sec. 1, eff. Sept. 1, 1995.

Sec. 256.009. REPORT TO COMPTROLLER. (a) Not later than January 30 of each year, the county auditor or, if the county does not have a county auditor, the official having the duties of the county auditor shall file a report with the comptroller that includes:

- (1) an account of how:
 - (A) the money allocated to a county under Section 256.002 during the preceding year was spent; and
 - (B) if the county received an award under Subchapter C, the money was spent;
- (2) a description, including location, of any new roads constructed in whole or in part with the money:
 - (A) allocated to a county under Section 256.002 during the preceding year; and
 - (B) received from any award under Subchapter C;
- (3) any other information related to the administration of Sections 256.002 and 256.003 that the comptroller requires;

and

(4) the total amount of expenditures for county road and bridge construction, maintenance, rehabilitation, right-of-way acquisition, and utility construction and other appropriate road expenditures of county funds in the preceding county fiscal year that are required by the constitution or other law to be spent on public roads or highways.

(b) The report must be in a form prescribed by the comptroller.

(c) The comptroller may distribute money under Section 256.002(a) to a county only if the most recent report required by Subsection (a) has been filed.

(d) A county official or employee shall provide to the comptroller on request any information necessary to determine the legality of the use of money allocated under Section 256.002.

Added by Acts 1997, 75th Leg., ch. 165, Sec. 30.17(a), eff. Sept. 1, 1997; Acts 1997, 75th Leg., ch. 917, Sec. 3, eff. Sept. 1, 1997. Amended by Acts 2003, 78th Leg., ch. 1310, Sec. 119, eff. Sept. 1, 2003.

Amended by:

Acts 2013, 83rd Leg., R.S., Ch. 1372 (S.B. 1747), Sec. 5, eff. September 1, 2013.

Acts 2017, 85th Leg., R.S., Ch. 214 (S.B. 1305), Sec. 2, eff. December 31, 2017.

Sec. 256.010. APPLICABILITY OF CHAPTER TO COUNTY OPERATING UNDER SPECIAL ROAD TAX LAW. A county operating under a special road tax law may take any action authorized by this chapter.

Added by Acts 1999, 76th Leg., ch. 227, Sec. 22, eff. Sept. 1, 1999.

SUBCHAPTER B. TAXES FOR COUNTY ROADS

Sec. 256.051. COUNTY, PRECINCT, AND ROAD DISTRICT BOND TAXES. (a) In each year in which bonds issued under Chapter 1471, Government Code, are outstanding, the county, precinct, or road district that issued the bonds shall impose taxes in an amount sufficient to pay the principal of and interest on the bonds.

(b) The taxes shall be imposed in the manner provided by Sections 51.502 through 51.506, Water Code. A reference in Chapter 257 or in Chapter 1471, Government Code, to ad valorem taxes applies to a tax levied by the commissioners court under this section on a basis other than the ad valorem basis.

(c) Taxes for bonds issued on the full faith and credit of the county shall be assessed and collected by the county assessor-collector in the manner provided by law for the assessment and collection of other county taxes.

(d) Taxes for bonds issued for and on the full faith and credit of a precinct or road district shall be assessed and collected by the county assessor-collector in the manner provided for the assessment and collection of common school district taxes.

(e) The county assessor-collector shall pay taxes collected under this section to the county treasurer in the manner that other taxes are paid.

Acts 1995, 74th Leg., ch. 165, Sec. 1, eff. Sept. 1, 1995. Amended by Acts 2001, 77th Leg., ch. 1420, Sec. 8.374, eff. Sept. 1, 2001.

Sec. 256.052. ADOPTION OF SPECIAL ROAD TAX. (a) At an election held under this section, a county or political subdivision or defined district of a county may adopt the additional ad valorem tax not to exceed 15 cents on the \$100 valuation of property provided by Section 9, Article VIII, Texas Constitution, for the further maintenance of the county roads.

(b) On a petition signed by a majority of the registered voters of a political subdivision or other specified portion of a county, the commissioners court of the county by order shall declare the political subdivision or specified portion of the county to be a defined district and shall record the order in the court's minutes. The petition must define by metes and bounds the territory requested to be included in the proposed defined district.

(c) The commissioners court shall order an election to adopt the tax if it receives a petition requesting the election that is signed by:

(1) at least 200 registered voters of the county, if the petition requests an election to approve a tax for the county; or

(2) at least 50 registered voters of the political subdivision or defined district, if the petition requests an election to approve a tax for a political subdivision or defined district.

(d) The commissioners court shall set the rate of the tax in the election order. The court shall order the election to be held on the first authorized uniform election date prescribed by Subchapter A, Chapter 41, Election Code, that occurs after the 20th day after the date the election is ordered.

(e) The county judge shall issue an election proclamation.

(f) The ballot for the election shall be printed to permit voting for or against the proposition: "Adopting a road tax."

(g) If a majority of the votes received in the election favor adoption of the tax, the commissioners court shall impose the tax in the amount specified in the order for the election in the same manner as it imposes other taxes. If the election is held in time, in the year of the election the court shall impose the tax at the same time as other county taxes. Otherwise, the court may impose the tax at any time before the tax roll is made out. If a greater rate is not imposed for a year, the court may lower the rate for the next year without a petition for that action.

(h) A petition calling for an election to adopt a tax under this section may not be granted on or before the first anniversary of the date of an election held under this section at which the voters do not approve the adoption of the tax.

(i) This section does not authorize the issuance of bonds.

Acts 1995, 74th Leg., ch. 165, Sec. 1, eff. Sept. 1, 1995.

Sec. 256.053. REPEAL OF SPECIAL ROAD TAX. (a) The commissioners court of a county may order and conduct an election to repeal a tax adopted under Section 256.052 in the manner provided for an election to adopt the tax.

(b) A petition requesting an election to repeal the tax may not be granted on or before the second anniversary of the date of the election at which the tax is adopted.

(c) The commissioners court may grant a petition calling for an election to repeal the tax only if satisfactory proof is presented to the court that:

- (1) there is great dissatisfaction with the tax; and
- (2) it is probable that a majority of the residents of the county, political subdivision, or defined district who are qualified to vote for the tax would vote for repeal of the tax.

Acts 1995, 74th Leg., ch. 165, Sec. 1, eff. Sept. 1, 1995.

Sec. 256.054. ADDITIONAL COUNTY TAXES FOR COUNTY ROADS AND FLOOD CONTROL; BONDS. (a) A county may impose ad valorem taxes as provided by Section 1-a, Article VIII, Texas Constitution, for the construction and maintenance of farm-to-market and lateral roads or for flood control, not to exceed the maximum tax rate established by that section, only if the taxes are approved at an election held under this section.

(b) The commissioners court of the county may order an election under this section on its own motion. The court shall order an election under this section if it receives a petition requesting the election signed by a number of registered voters of the county equal to at least 10 percent of the number of voters who voted in the most recent general election in the county. The court may adopt the order only at a regular session of the court. The order must specify the maximum rate of the tax to be voted on.

(c) The proposition submitted to the voters at the election may provide that the tax may be used for the construction and maintenance of farm-to-market and lateral roads, for flood control purposes, or for both, as determined by the commissioners court. At an election to adopt a tax for only one of those purposes, the ballot shall be printed to permit voting for or against the proposition: "Adopting a tax not exceeding ___ cents on each \$100 valuation," specifying the purpose of the tax to be voted on. At an election to adopt a tax for each of those purposes, the ballot shall be printed to permit voting for or against the proposition: "Adopting a farm-to-market and lateral roads tax not exceeding ___ cents and a flood control tax not exceeding ___ cents on each \$100 valuation."

(d) In addition to the notice of the election required by Section 4.003, Election Code, the county judge shall post a copy of the election order at a public place in each county election precinct not later than the 14th day before the date of the election.

(e) If a majority of the votes received in the election favor adoption of the tax, the commissioners court shall impose the tax each year in the same manner as other county ad valorem taxes.

(f) The commissioners court may call a subsequent election to change the maximum rate of a farm-to-market and lateral road tax or flood control tax previously adopted by the county in the manner provided by this section for an election to adopt a tax.

(g) The commissioners court of a county that adopts a tax as provided by this section may issue negotiable county bonds or county time warrants for the construction or improvement of farm-to-market and lateral roads or the construction of permanent improvements for flood control purposes if the bonds or warrants are authorized by a majority of the votes received in an election ordered by the commissioners court. The commissioners court shall submit each proposition separately at the election. The commissioners court shall issue the bonds or warrants and impose the taxes for those bonds or warrants as provided by Subtitles A and C, Title 9, Government Code.

Acts 1995, 74th Leg., ch. 165, Sec. 1, eff. Sept. 1, 1995. Amended by Acts 2001, 77th Leg., ch. 1420, Sec. 8.375, eff. Sept. 1, 2001.

SUBCHAPTER C. TRANSPORTATION INFRASTRUCTURE FUND

Sec. 256.101. DEFINITIONS. In this subchapter:

- (1) "Fund" means the transportation infrastructure fund established under this subchapter.
- (2) "Transportation infrastructure project" means the planning for, construction of, reconstruction of, or maintenance of transportation infrastructure, including roads, bridges, and culverts, intended to alleviate degradation caused by the exploration, development, or production of oil or gas. The term includes the lease or rental of equipment used for road maintenance.
- (3) "Weight tolerance permit" means a permit issued under Chapter 623 authorizing a vehicle to exceed maximum legal weight limitations.
- (4) "Well completion" means the completion, reentry, or recompletion of an oil or gas well.

Added by Acts 2013, 83rd Leg., R.S., Ch. 1372 (S.B. 1747), Sec. 1, eff. September 1, 2013.

Sec. 256.102. TRANSPORTATION INFRASTRUCTURE FUND. (a) The transportation infrastructure fund is a dedicated fund in the state treasury outside the general revenue fund. The fund consists of:

- (1) any federal funds received by the state deposited to the credit of the fund;
 - (2) matching state funds in an amount required by federal law;
 - (3) funds appropriated by the legislature to the credit of the fund;
 - (4) a gift or grant;
 - (5) any fees paid into the fund; and
 - (6) investment earnings on the money on deposit in the fund.
- (b) Money in the fund may be appropriated only to the department for the purposes of this subchapter.

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

(c) Sections 403.095 and 404.071, Government Code, do not apply to the fund.

Added by Acts 2013, 83rd Leg., R.S., Ch. 1372 (S.B. 1747), Sec. 1, eff. September 1, 2013.

Sec. 256.103. GRANT PROGRAM. (a) The department shall develop policies and procedures to administer a grant program under this subchapter to make grants to counties only for transportation infrastructure projects located in areas of the state affected by increased oil and gas production. The department may adopt rules to implement this subchapter.

(b) Grants distributed during a fiscal year must be allocated among counties as follows:

(1) 10 percent according to weight tolerance permits, determined by the ratio of weight tolerance permits issued in the preceding fiscal year for the county to the total number of weight tolerance permits issued in the state in that fiscal year, as determined by the Texas Department of Motor Vehicles;

(2) 20 percent according to oil and gas production taxes, determined by the ratio of oil and gas production taxes collected by the comptroller in the preceding fiscal year in the county to the total amount of oil and gas production taxes collected in the state in that fiscal year, as determined by the comptroller;

(3) 45 percent according to horizontal well completions, determined by the ratio of horizontal well completions in the preceding fiscal year in the county to the total number of horizontal well completions in the state in that fiscal year, as determined by the Railroad Commission of Texas;

(4) 10 percent according to the volume of oil and gas waste injected, determined by the ratio of the volume of oil and gas waste injected in the preceding fiscal year in the county to the total volume of oil and gas waste injected in the state in that fiscal year, as determined by the Railroad Commission of Texas; and

(5) 15 percent according to vertical well completions, determined by the ratio of vertical well completions in the preceding fiscal year in the county to the total number of vertical well completions in the state in that fiscal year, as determined by the Railroad Commission of Texas.

Added by Acts 2013, 83rd Leg., R.S., Ch. 1372 (S.B. 1747), Sec. 1, eff. September 1, 2013.

Amended by:

Acts 2017, 85th Leg., R.S., Ch. 214 (S.B. 1305), Sec. 3, eff. December 31, 2017.

Acts 2019, 86th Leg., R.S., Ch. 1322 (H.B. 4280), Sec. 1, eff. September 1, 2019.

Sec. 256.104. GRANT APPLICATION PROCESS. (a) In applying for a grant under this subchapter, the county shall submit to the department a plan that:

(1) provides a list of transportation infrastructure projects to be funded by the grant;

(2) describes the scope of the transportation infrastructure project or projects to be funded by the grant using best practices for prioritizing the projects;

(3) provides for matching funds as required by Section 256.105; and

(4) meets any other requirements imposed by the department.

(b) In reviewing grant applications under this subchapter, the department shall:

(1) seek other potential sources of funding to maximize resources available for the transportation infrastructure projects to be funded by grants under this subchapter; and

(2) consult related transportation planning documents to improve project efficiency and work effectively in partnership with counties.

(c) Except as otherwise provided by this subsection, the department shall review a grant application before the 31st day after the date the department receives the application. The department may act on an application not later than the 60th day after the date the department receives the application if the department provides notice of the extension to the county that submitted the application.

Added by Acts 2013, 83rd Leg., R.S., Ch. 1372 (S.B. 1747), Sec. 1, eff. September 1, 2013.

Amended by:

Acts 2017, 85th Leg., R.S., Ch. 214 (S.B. 1305), Sec. 4, eff. December 31, 2017.

Acts 2021, 87th Leg., R.S., Ch. 540 (S.B. 160), Sec. 3, eff. June 14, 2021.

Sec. 256.105. MATCHING FUNDS. (a) Except as provided by Subsection (b), to be eligible to receive a grant under the program, matching funds must be provided, from any source, in an amount equal to at least 20 percent of the amount of the grant.

(b) A county that the department determines to be economically disadvantaged must provide matching funds in an amount equal to at least 10 percent of the amount of the grant.

Added by Acts 2013, 83rd Leg., R.S., Ch. 1372 (S.B. 1747), Sec. 1, eff. September 1, 2013.

Sec. 256.106. PROGRAM ADMINISTRATION.

(a) A county that makes a second or subsequent application for a grant from the department under this subchapter must:

(1) certify that all previous grants are being spent in accordance with the plan submitted under Section 256.104; and

(2) provide an accounting of how previous grants were spent, including any amounts spent on administrative costs.

(b) The department may use one-half of one percent of the amount deposited into the fund in the preceding fiscal year, not to exceed \$500,000 in a state fiscal biennium, to administer this subchapter.

Added by Acts 2013, 83rd Leg., R.S., Ch. 1372 (S.B. 1747), Sec. 1, eff. September 1, 2013.

Amended by:

Acts 2021, 87th Leg., R.S., Ch. 540 (S.B. 160), Sec. 4, eff. June 14, 2021.

Sec. 256.107. COMPETITIVE BIDDING REQUIRED FOR CONTRACTS FUNDED BY GRANTS. (a) Except as otherwise provided by law, a county that enters into a contract for a transportation infrastructure project that involves construction or maintenance of roads and is funded by a grant under this subchapter shall:

- (1) advertise for bids for the contract in a manner prescribed by law;
- (2) receive competitive bids for the contract, publicly open the bids, and read aloud the names of the bidders and their bids; and
- (3) award the contract to the lowest responsible bidder.

(b) In advertising for bids under Subsection (a), a county shall prepare a request for competitive bids that includes construction documents, estimated budget, project scope, estimated project completion date, and other information that a bidder may require to submit a bid.

(c) Not later than the seventh day after the date a contract described by Subsection (a) is awarded, the county that awarded the contract shall document the basis of its selection and shall make the evaluations public.

Added by Acts 2019, 86th Leg., R.S., Ch. 1322 (H.B. 4280), Sec. 2, eff. September 1, 2019.

Sec. 256.108. PERIOD FOR SPENDING GRANT. A grant awarded under this subchapter must be spent not later than the fifth anniversary of the date of the award.

Added by Acts 2019, 86th Leg., R.S., Ch. 1322 (H.B. 4280), Sec. 2, eff. September 1, 2019.

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk

Section VI

FILED

AUG 15 2025

Christine A. Jones
McCulloch County Clerk