BELL COUNTY, TEXAS



ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

BELL COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED

SEPTEMBER 30, 2025

WITH REPORT OF
BROCKWAY, GERSBACH, FRANKLIN & NIEMEIER, P.C.
INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

ISSUED BY
BELL COUNTY AUDITOR'S OFFICE
TINA ENTROP, CPA, COUNTY AUDITOR
STEVEN HANEY, FIRST ASSISTANT AUDITOR

BELL COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
YEAR ENDED SEPTEMBER 30, 2025

TABLE OF CONTENTS

	Page
INTRODUCTORY SECTION	
Letter of Transmittal	i
Principal Officials	xiv
Organizational Chart	xv
Certificate of Achievement for Excellence in Financial Reporting	xvi
FINANCIAL SECTION	
Independent Auditor's Report	1
Management's Discussion and Analysis	5
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements:	
Statement of Net Position	25
Statement of Activities	26
Fund Financial Statements:	
Balance Sheet - Governmental Funds	28
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	29
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	30
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	31
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund	32
Statement of Fiduciary Net Position – Fiduciary Funds	33
Statement of Changes in Fiduciary Net Position – Fiduciary Funds	34
Notes to Financial Statements	37
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Changes in Net Pension Liability and Related Ratios	90
Schedule of Contributions	92
Schedule of Changes in the Total OPEB Liability and Related Ratios	94

BELL COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
YEAR ENDED SEPTEMBER 30, 2025

TABLE OF CONTENTS (CONTINUED)

Page

SUPPLEMENTARY COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

General Fund:
Comparative Balance Sheet 99
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual 100
Schedule of Revenues - Budget and Actual 101
Schedule of Expenditures - Budget and Actual 103
Schedule of Other Financing Sources (Uses) - Budget and Actual 126

Nonmajor Governmental Funds:
Combining Balance Sheet – Nonmajor Governmental Funds 127
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds 128

Special Revenue Funds:
Special Revenue Funds:
Combining Balance Sheet 136
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances 150

Special Road and Bridge Fund:
Combining Balance Sheet 164
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances 166

Maintenance Bridge Fund:
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual 168

Special Road and Bridge Fund - Precinct No. 1:
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual 169

Special Road and Bridge Fund - Precinct No. 2:
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual 170

Special Road and Bridge Fund - Precinct No. 3:
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual 171

BELL COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
YEAR ENDED SEPTEMBER 30, 2025

TABLE OF CONTENTS (CONTINUED)

Page

Special Revenue Funds (Continued):
Special Road and Bridge Fund - Precinct No. 4:
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual 172

Law Library Fund:
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual 173

Lateral Road Fund:
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual 174

Adult Probation Fund:
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual 175

Adult Probation CCP Fund:
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual 176

Adult Probation Diversion Treatment Program:
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual 177

Texas Juvenile Probation Commission Grants:
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual 178

County Attorney State Supplement Grant:
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual 179

County Attorney Hot Check Fund:
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual 180

County Attorney Forfeiture Fund:
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual 181

BELL COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
YEAR ENDED SEPTEMBER 30, 2025

TABLE OF CONTENTS (CONTINUED)

	Page
Special Revenue Funds (Continued):	
Pretrial Diversion Program:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	182
National School Lunch Program:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	183
Indigent Health Care Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	184
Indigent Health Care Administration:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	185
Texas Health Institute:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	186
Community Relief Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	187
Communication Center:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	188
Communication Center Special Projects Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	189
Bell County Expo / 4-H Youth Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	190
Bell County Organized Crime Federal Forfeiture Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	191
Bell County Organized Crime Operating Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	192

BELL COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
YEAR ENDED SEPTEMBER 30, 2025

TABLE OF CONTENTS (CONTINUED)

Page

Special Revenue Funds (Continued):

Bell County Organized Crime State Forfeiture Fund:
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual 193

Cemetery Fund:
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual 194

District Attorney Forfeiture of Contraband Fund:
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual 195

District Attorney DHS Fund:
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual 196

District Attorney Hot Check Fund:
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual 197

District Attorney Forfeiture Fund:
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual 198

District Attorney Federal Forfeiture Fund:
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual 199

Inmate Commissary Fund:
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual 200

Sheriff Forfeiture Fund:
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual 201

27th Judicial District Fund:
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual 202

Drug Court:
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual 203

BELL COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
YEAR ENDED SEPTEMBER 30, 2025

TABLE OF CONTENTS (CONTINUED)

Page

Special Revenue Funds (Continued):

Veterans Court:
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual 204

Veterans Financial Assistance Grant:
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual 205

Regional Habitat Conservation Grant:
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual 206

Justice of the Peace Technology Fund:
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual 207

County and District Clerks Technology Fund:
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual 208

District Clerk Technology Fund:
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual 209

Court Records Preservation:
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual 210

Bell County Records Management:
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual 211

County Clerk Records Management:
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual 212

Constable Forfeiture Fund:
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual 213

Election Equipment Services Fund:
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual 214

BELL COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
YEAR ENDED SEPTEMBER 30, 2025

TABLE OF CONTENTS (CONTINUED)

Page

Special Revenue Funds (Continued):

Electronic Filing Transaction Fee:
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual 215

Texas Agri-Life Study:
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual 216

Hotel Occupancy Tax:
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual 217

ARPA Funding:
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual 218

LEOSE Funding:
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual 219

Animal Control Donations:
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual 220

Diversion Center:
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual 221

COPS Grant:
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual 222

Mental Health Court Grant:
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual 223

Criminal Justice Grant:
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual 224

Solid Waste Grants:
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual 225

BELL COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
YEAR ENDED SEPTEMBER 30, 2025

Page

Special Revenue Funds (Continued):

State and Local Cybersecurity Grants:
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual 226

Juvenile Services Grant:
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual 227

Feral Hog Grant:
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual 228

Debt Service Funds:
Combining Balance Sheet 232
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances 236

2015 Limited Tax Refunding:
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual 239

2015 Certificates of Obligation:
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual 240

2017 Limited Tax Refunding:
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual 241

Debt Service Funds

2018 Certificates of Obligation:
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual 242

2019 Limited Tax Refunding:
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual 243

BELL COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
YEAR ENDED SEPTEMBER 30, 2025

TABLE OF CONTENTS (CONTINUED)

	Page
Debt Service Funds (Continued)	
2021 Limited Tax Refunding:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	244
2021A Limited Tax Refunding:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	245
2021 Certificates of Obligation:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	246
Capital Projects Funds:	
Capital Projects Funds:	
Combining Balance Sheet	248
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	249
Fiduciary Funds:	
Other Custodial Funds:	
Combining Statement of Fiduciary Net Position	252
Combining Statement of Changes in Fiduciary Net Position	256

STATISTICAL SECTION (UNAUDITED)

Financial Trends:		
Net Position by Component	Table 1	262
Changes in Net Position	Table 2	264
Governmental Activities Tax Revenues by Source	Table 3	268
Fund Balances, Governmental Funds	Table 4	270
Changes in Fund Balances, Governmental Funds	Table 5	272
Revenue Capacity:		
Assessed Value and Actual Value of Taxable Property	Table 6	276
Property Tax Rates – Direct and Overlapping Governments Appraised by Bell County Appraisal District (Per $ 100 of Assessed Value)	Table 7	278
Principal Property Taxpayers	Table 8	280
Property Tax Levies & Collections	Table 9	282

BELL COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
YEAR ENDED SEPTEMBER 30, 2025

TABLE OF CONTENTS (CONTINUED)

		Page
STATISTICAL SECTION (UNAUDITED) (CONTINUED)		
Debt Capacity:		
Ratios of Outstanding Debt by Type	Table 10	284
Ratios of Net General Bonded Debt to Assessed Value and Net Bonded Debt Per Capita	Table 11	286
Computation of Direct and Overlapping Debt	Table 12	289
Legal Debt Margin Information	Table 13	290
Demographic and Economic Information:		
Demographic and Economic Statistics	Table 14	292
Principal Employers	Table 15	294
Operating Information:		
Full-Time Equivalent County Government Employees by Function	Table 16	296
Operating Indicators by Function	Table 17	298
Capital Assets by Function	Table 18	300
Schedule of Insurance Coverage	Table 19	302

TINA ENTROP
COUNTY AUDITOR

STEVEN HANEY
FIRST ASSISTANT AUDITOR
CHRISTINE MALHOSKY
BUDGET ADMINISTRATOR
ELLEN CAVE
JAMES ROBLES
SENIOR ASSISTANT AUDITOR
CASEY BECKVOLD
YOUNA KIM
ASSISTANT AUDITOR
BRIAN SUPAK
PURCHASING ADMINISTRATOR
TINA ADAMS
PURCHASING SPECIALIST

COUNTY OF BELL
P.O. BOX 454 • BELTON, TEXAS 76513
PHONE: 254/933-5115
FAX: 254/933-5918

BRIGITTE BAKER
PROCUREMENT COORDINATOR
DENISE FIEBIG
SUPERVISOR ACCOUNTS PAYABLE
COURTNEY OKUN
ACCOUNTING ASSISTANT
FRANCES GARCIA
P-CARD SPECIALIST
KAREN MORSE
SUPERVISOR PAYROLL/PERSONNEL
KRISTIN ESTERLY
STORMIE BRENEK
PAYROLL SPECIALIST
DYANA PETERSON
ADMINISTATIVE ASSISTANT

March 29, 2026

The Honorable District Judges:

Debbie Garrett, 27th Judicial District
Mike Russell, 146th Judicial District
Cari L. Starritt-Burnet, 169th Judicial District
Paul LePak, 264th Judicial District
Steven J. Duskie, 426th Judicial District
Wade Faulkner, 478th Judicial District

The Honorable Commissioners' Court:

David Blackburn, County Judge
Russell Schneider, Commissioner, Precinct 1
Robert Whitson, Commissioner, Precinct 2
Greg Reynolds, Commissioner, Precinct 3
Louie Minor, Commissioner, Precinct 4

The Citizens

Bell County, Texas

Honorable Judges, Commissioners, and Citizens:

The Annual Comprehensive Financial Report (Comprehensive Report) of Bell County, Texas, (the County) for the fiscal year ended September 30, 2025, is hereby submitted. This report is in compliance with Section 114.025 of the Texas Local Government Code and has been prepared by the County Auditor's staff.

Responsibility for both the accuracy of the presented data, and the completeness and fairness of the presentation, including all disclosures, rests with the County. To the best of my knowledge, the data, as presented, is accurate in all material aspects and is reported in a manner designed to present fairly the financial position and results of operations of the County, on a government-wide and fund basis. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

The Honorable District Judges,
Commissioners' Court and Citizens

Management of the County is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles (GAAP). The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management.

The County's financial statements have been audited by Brockway, Gersbach, Franklin & Niemeier, P.C., a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the basic financial statements of the County, for the fiscal year ended September 30, 2025, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial presentation. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of the County was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair representation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in Bell County's separately issued Single Audit Report.

Generally accepted accounting principles require a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). The introduction includes this transmittal letter, the County's organizational chart and a list of principal officials. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The financial section also includes government-wide financial statements, fund financial statements, notes to financial statements, required supplementary information and the combining and individual fund financial statements and schedules in addition to the report of the independent auditors on the financial statements and schedules. The statistical section of this report includes selected financial and demographic information, which is presented on a multi-year basis.

PROFILE OF BELL COUNTY

Bell County, located in Central Texas, stretches from Temple to Killeen and includes all cities in between. Bell County comprises some 1,055 square miles and is approximately forty-five miles north of the Capitol in Austin. The territory including what is now Bell County was originally a part of those lands controlled by Moses Austin under colonization agreements with the Republic of Mexico. Actual colonization efforts began under Moses' son, Stephen F. Austin and continued after his death by Sterling Robertson. The movement of settlers pushed inland from the coast, with settlers making their way up the Brazos River and eventually up the Little River and its various tributaries in what is now Bell County. When Texas became an independent nation in 1836, it created counties, one of which bore the name Milam (called the Milam Land District). Milam County included what ultimately became Bell County. In December of 1849, residents succeeded in obtaining passage of a law authorizing formation of a new county. The County, chartered January 22, 1850, was named for the newly elected governor, Peter Hansborough Bell. Belton, now the county seat, was first a village called Nolanville and the name "Belton" was adopted April 22, 1852.

The Honorable District Judges,
Commissioners' Court and Citizens

Bell County is a political subdivision of the State of Texas. It has no legislative powers and very restrictive judicial and administrative powers. The governing body of the County is the Bell County Commissioners' Court (the Commissioners' Court) of five members. The County Judge is the chairman of the Court and the Commissioner from each of the four road and bridge precincts are also members. The Commissioners' Court sets the tax rates, establishes policies for County operations, approves contracts for the County, and develops and adopts the County budget within the resources as estimated by the County Auditor.

The County Auditor is appointed, according to Texas State statutes, for two-year terms by the District Judges. In counties with populations over 225,000 the budget is prepared by the County Auditor acting as budget officer. Other responsibilities of the County Auditor are prescribing the systems and procedures for handling the finances of the County and "examining, auditing and approving" all disbursements from County funds.

The County Treasurer, an elected position, manages the financial management controls regarding banking and investment. Human resource management is assigned to a director appointed by the Commissioners' Court. Bell County provides varied services for the public it serves. These primary services are the administration of justice, which includes county and district courts, justices of the peace, constables, the district and county attorney, investigators, clerks of the courts, sheriff, jail, and fire protection. Other functions performed by the County include the construction and maintenance of roads and bridges, assistance to indigents, health and social services, and the provision of juvenile, health, education, and welfare services involving the care and correction of dependent or delinquent children.

In addition, the County maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Commissioners' Court. Activities of the general fund, special revenue funds, and debt service funds are included at the object level within each department in the annual appropriated budget. Budgetary control (the level at which expenditures cannot legally exceed appropriations) is established at the department level. The County also maintains an encumbrance accounting system as one technique of accomplishing budgetary control.

As demonstrated by the statements and schedules included in the financial section of this report, the County continues to meet its responsibility for sound financial management.

The financial reporting entity includes all of the funds of the primary government as well as a component unit. A component unit is a legally separate entity for which the primary government is financially accountable. Accordingly, the Bell County Expo, Inc. is reported in a separate column in the government-wide financial statements to emphasize that it is separate and to differentiate the component unit's financial position from the primary government.

FACTORS AFFECTING FINANCIAL CONDITIONS

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the County operates.

The Honorable District Judges,
Commissioners' Court and Citizens

Local Economy: Bell County is situated within the geographic center of Texas and is positioned within 180 miles of every major population center in the state. Its strategic location along the I-35 corridor, coupled with the 2015 designation of U.S. 190 as part of Interstate 14, supports continued economic growth well into the future. The Interstate 14 corridor, once complete, will span approximately 1,600 miles from El Paso, Texas to Augusta, Georgia, connecting 10 military installations and 19 urban centers with a combined population exceeding 15 million. The Texas Department of Transportation is currently planning future expansion of Interstate 14 in Belton from Loop 121 to IH-35, reflecting continued investment in regional infrastructure. Strengthening infrastructure to improve quality of place includes enhancing both the physical and digital networks that serve the community. Bell County maintains a diverse and resilient economic base, anchored by the military and healthcare sectors, with higher education playing a key role in workforce development.

The County experiences many of the same economic challenges seen across Texas and the nation; however, these impacts are mitigated by a stable and diversified economy that includes manufacturing, distribution, retail, higher education institutions, service industries, and aviation. The County also benefits from a diverse labor force, attractive real estate opportunities, favorable tax conditions, and abundant natural resources.

During fiscal year 2025, the manufacturing sector continued to expand in Temple which gave them statewide recognition for its economic impact. Commercial development remained strong, particularly in Temple, Killeen and Harker Heights, where numerous new businesses and retail establishments contributed to local economic activity. Healthcare and higher education institutions continue to serve as important components of the local economy. Bell County's economic resilience is further strengthened by its skilled workforce, favorable business climate, and ongoing investment in infrastructure and development.

- *Property values:* Bell County appraisal values continue to remain strong. The assessed valuation used for FY25 of $ 50,876,668,927 is 7.05% above last year's appraisal, which represents a gain of more than $ 3.35 billion and marks the thirty-second consecutive year that Bell County experienced an increase in property values.

- *Tax abatements:* The county enters into property tax abatement agreements with local companies or individuals under the state Property Redevelopment and Tax Abatement Act, Chapter 312, as well as its own guidelines and criteria, which are required under the Act and were adopted by the Commissioners' Court on November 23, 2023. Under the Act, the County grants property tax abatements for economic projects that retain local jobs and/or increase the number and diversity of high-quality jobs; encourage additional unsubsidized private development; facilitate the development process and to achieve development of sites that would not be developed without tax abatement assistance; encourage redevelopment of commercial and industrial areas that result in high quality redevelopment, private investment, and an increase in the County tax base; offset increase cost of redevelopment over and above the cost normally incurred in development; provide infrastructure necessary to accommodate economic development or meet public policy goals. During fiscal year 2025, the county did not enter into any tax abatements.

- *Unemployment rates:* The local unemployment rate increased slightly from 4.8% in 2024 to 5.0% in 2025. The state and national unemployment rates are 4.7% and 4.5%, respectively.

- *Population:* The population of the County continues to grow at a steady rate. According to an estimate by the U.S. Census Bureau, the County's population in 2025 was estimated to be 402,248, an 8.53% increase from the 2020 Census and a 0.67% increase from 2024. The central location to bigger metropolitan areas, low taxes, affordable housing, close proximity to major healthcare facilities, and manufacturing jobs make it attractive not only to newcomers but helps maintain a stable situation for current residents. According to the U.S. News and World Report, for 2025-2026, Killeen was named second fastest growing city in the U.S. along with the 10th best place to live. Bell County maintains the spot for the fifteenth largest county in Texas.

- *Infrastructure*. Texas is the gateway to global trade for the nation. With Bell County being divided by one of the state's major thoroughfares, the necessity for adequate roads and water sources to keep up with commerce becomes readily apparent. The Texas Department of Transportation continues to invest in upgrading and expanding IH-35 through Bell County to ensure sufficient capacity. In late 2015, US 190 was designated to be categorized as I-14, part of a major Texas highway corridor extending from west Texas through Killeen and Belton and on through Bryan-College Station before terminating at the Sabine River. When the extension project is complete, I-14 will be a 1,600-mile corridor extending from El Paso, TX to Augusta, GA. In addition to transportation investments, Belton continues to prioritize long-term infrastructure; the city secured a $ 2.4 million agreement with the Brazos River Authority for the "Belhouse Pipeline Project," a drought preparedness project that will run a water line from Belton Lake to Stillhouse Hollow Lake to help ensure reliable water access for customers during drought conditions. This project is currently slated to begin in 2029. To continue efforts of securing water supply for Bell County, the Central Texas Water Alliance (CTWA) was established in the 89th session of the Texas legislature.

- *Sales tax revenue:* Bell County sales tax receipts for the year total $ 34,902,035 reflecting an increase of 1.65% over 2024. Texas state comptrollers' office reported sales tax revenue was 49.06 billion, up 4% from 2024.

- *Housing starts and construction permits:* Bell County experienced a steady housing and construction market during 2025. A total of 245 commercial projects received permits in 2025 from the Texas Department of Licensing and Regulations, resulting in $ 625,837,937 of construction costs. The County median home sale prices for 2025 were within the $ 275,000 range; reflecting no significant change compared to 2024.

- *Manufacturing and Distribution:* According to economists, manufacturing is a wealth-producing sector of an economy. Bell County takes advantage of its central location and rail lines to capitalize on the manufacturing and distribution industries. Temple is the prime area for manufacturing companies to expand. It is in the heart of Central Texas, 45 minutes north of Austin and 30 minutes south of Waco. Temple's location along Interstate 35 connects the community to the international markets of Mexico via Laredo and three of the largest metro areas in Texas, Austin, San Antonio, Dallas/Ft. Worth.

    - Construction of SeAH Superalloy Technologies' Temple Campus, started back in 2024, is still in process and commercial production is anticipated to begin in 2026. SeAH Superalloy Technologies is a manufacturing corporation for special alloy incorporated by SeAH Changwon Integrated Special Steel (SeAH CSS), a leading manufacturer of high-tech industrial materials. This project was a $110 million dollar investment and will be located on 45 acres in Temple's Industrial Park. SeAH is expected to create 100 full-time jobs.

- MGC Pure Chemicals (MPCA), located in Killeen, received a grant from the Texas Semiconductor Innovation Fund in the amount of $5.3 million to expand their production facility. According to the Office of the Texas Governor, the project will be a $ 150 million capital investment. MPCA is part of Tokyo-based Mitsubishi Gas Chemical Company, Inc that produces a wide variety of chemicals and materials. This would include pure hydrogen peroxide and ammonium hydroxide. These chemicals would be used as cleaning agents to remove micro-dust particles and organic matter from semiconductor chips. The project will expand the existing facility by 130,000 square feet and create more jobs for the area.

- *Industry and Retail:* With the continued trend of significant population growth and more industry coming into the County, the need for expanded retail offerings is evident. The area is considered a regional retail marker, meaning it attracts shoppers from different cities in Central Texas including Cameron and Georgetown. This regional draw continues to strengthen as new businesses and developments emerge across the County. In 2025, major retail and commercial developments are planned for Killeen, Harker Heights, and Temple. These include a new fitness center, multiple restaurants, and retail projects with grand openings expected in 2026.

- *Military:* Fort Hood is the home of the U.S. Army's Armored Corps with over 33,000 active-duty soldiers. The installation is "mission critical" to the Army and is known as an "Enduring Installation." A 214,968-acre installation, Fort Hood is the only post in the United States capable of stationing and training two armored divisions. It continues to be the most effective and least expensive training facility. Fort Hood has the capacity to train up to 48,000 soldiers, yet currently only 33,300 are stationed here. The capacity to expand presents an opportunity for our community. Approximately 8,500 soldiers transition out of the Army each year at Fort Hood and approximately 40% of those indicate they intend to stay in the region. This is a constant pipeline of available talent for prospective businesses. The soldier's skillsets include engineering, logistics, distribution, healthcare, analyst, project management, just to name a few. The base is the largest economic driver in the region and state, accounting for more than $ 39.1 billion in annual revenue. Fort Hood is also one of the largest civilian employers in the region, employing and/or supporting almost 16 thousand civilians. In 2025 Fort Hood received several awards including the Army Community Partnership Award and the Exceptional Performance Award for Safety.

- *Healthcare commerce:* The Killeen-Temple MSA area has access to cutting edge healthcare and state-of–the–art facilities. Bell County not only has large healthcare providers locally, it also has two medical schools and over 10 major healthcare systems located within 150 miles.

    - *Baylor Scott & White Medical Center- Temple* is the largest not-for-profit healthcare system and the most extensive multi-specialty physician group practice in the state of Texas, headquartered in Temple. They have more than 13,000 employees, 630 hospital beds and over 1,000 staff physicians and research physicians providing healthcare services including complex surgical and transplantation procedures in the region. Baylor Scott & White Medical Center – Temple maintains their Level I trauma center designation, making them the only Level I trauma center between Dallas and Austin. Baylor Scott & White McLane Children's Medical Center, which opened to serve the rapidly increasing population in Central Texas, has maintained Level IV neonatal intensive care unit designation, the highest designation for premature infant care, and Level II pediatric trauma designation. McLane Children's hospital and Baylor Scott & White Medical Center – Temple have

both achieved Magnet Excellence from the American Nurses Credentialing Center. Baylor Scott & White Partners with Texas A&M's Health Science Center College of Medicine to train physicians at its four-year medical school. Baylor Scott & White Medical center announced its expansion initiatives that include development of a new inpatient rehabilitation hospital and a $ 20 million investment of a 100,000 square foot distribution facility.

- *AdventHealth Central Texas* is a 245 bed, multi-campus facility, with 148 acute-care beds, 60 psychiatric care beds, and employs more than 1,200 area residents. Their values are quality and service excellence, community wellbeing, high ethical standards, stewardship and inclusiveness, with a vision of wholistic, exceptional, connected, affordable, and viable care. Services provided by Advent include: Behavioral Health, Digestive Care, Emergency and Urgent Care Heart and Vascular Care, Imaging Services, Lab Services, Men's Health Care, Mother and Baby Care, Orthopedic Care, Senior Care, Sleep Care, Sports Medicine and Rehab Care, Surgical Care, Women's Health Care, and Would Care. In 2025, AdventHealth Central Texas received national recognition for patient safety, earning an "A" Hospital Safety Grade from the Leapfrog Group, placing it among the top-performing hospitals nationwide.

- *Seton Medical Center Harker Heights* is an 83-bed acute care hospital providing services such as: cardiology, emergency services, level IV trauma designated emergency room, general surgery, orthopedic surgery, total joint replacement, gastroenterology, and diagnostic services. This facility employs over 300 staff members. This facility also provides a nurse practitioner, registered nurse, and social worker to provide services for acute care and chronic disease management at the Killeen Free Clinic. Seton is a joint venture between the Austin-based Seton Healthcare Family and Plano based LHP Hospital Group experienced significant growth and recognition during fiscal year 2025. The hospital also received multiple national recognitions, including consecutive "A" Hospital Safety Grades from the Leapfrog Group, Stroke Plus Gold by the American Heart Association, and MI Registry Platinum Performance Achievement Award from the American College of Cardiology. Additionally, the facility invested in advanced mammography equipment that combines 3D imaging with AI to help improve early detection rates and installed advanced cardiac cath lab equipment to help "doctors treat complex heart conditions with greater precision and safety".

- *The Carl R. Darnall Army Medical Center* on Fort Hood, is a variety of clinics and four community based medical home clinics support active duty, retirees, and their families within a 40-mile radius. This hospital sits on the largest military installation in the country. On an average day, the staff at Darnell delivers four babies, handles 1,081 primary care visits, 1,401 specialty care visits, 13 surgeries, 2,224 laboratory tests, 435 radiology studies, 33 admissions, 134 Emergency Room visits, and fills 2,672 prescriptions. More than 90,000 beneficiaries receive primary care at Darnall and many more receive emergency and subspecialty care. Carl R. Darnall Army Medical Center earned national recognition in fiscal year 2025 by receiving its third consecutive "A" Hospital Safety Grade from the Leapfrog Group, reflecting its strong and ongoing commitment to patient care and safety. The facility also celebrated the 25th anniversary of its Family Medicine Residency Program, which is known for producing residents who consistently score in the 99th percentile on the American Board of Family Medicine examination, an impressive achievement that demonstrates the program's excellence in training future physicians.

- *The Olin E. Teague Veterans' Medical Center* in Temple is one of the Central Texas Veterans Health Care System campuses. It contains a 269-bed general medical and surgical center, a 408-bed domiciliary and a 272-bed nursing home care unit. This facility provides primary care and specialty health services, including mental health services, cardiology, dentistry, dermatology, nutrition counseling, prosthetics, treatment for spinal cord injuries, and women's health care.

- *Temple Rehabilitation Hospital* is a $ 23-million, 41,000 square foot facility provides the area with 120 jobs, 36 inpatient suites and two therapy gyms. Temple Rehabilitation Hospital provides specialized medical and rehabilitative services to patients recovering from disabilities caused by injuries or illnesses, or from chronic or complex medical conditions. They have an accreditation from Center for Improvement in Healthcare Quality. In 2025, Temple Rehabilitation Hospital in Temple, TX, served 780 patients with an average age of 71 and a nearly equal gender distribution. The hospital provided an average of 3.06 treatment hours per day, with an overall length of stay of 11.5 days. Across all diagnoses, 82.4% of patients were discharged to home or a community setting, 6.9% to skilled nursing facilities, and 10.4% to acute care, achieving an average functional improvement gain of 57.3 points.

- *ClearSky Rehabilitation Hospital* of Harker Heights, is a 30-bed medical rehabilitation facility that delivers specialized care to patients recovering from disabling injuries or complex medical conditions, including strokes, brain injuries, hip fractures, spinal injuries, Parkinson's disease, and multiple sclerosis. The hospital offers comprehensive services, providing patients with direct access to nursing care, physical and occupational therapy, speech and respiratory therapy, wound care management, prosthetic services, and case management.

- *Education:* There are four institutions of higher education located within Bell County, all contributing to a quality community, and four other major universities within 1 ½ hours driving time.

  - *Texas A&M University-Central Texas* was founded on September 1, 1999, as Tarleton-Central Texas and became a stand-alone university on May 27, 2009, as a member of the Texas A&M University System. The university's campus spans 672 acres at the intersection of State Highway 195 and State Highway 201 in Killeen. Exclusively an upper-level institution, A&M-Central Texas serves third- and fourth-year undergraduates as well as graduate students, collaborating with regional community colleges to provide quality continuing education with an emphasis on access and affordability. The university recently achieved a record enrollment of more than 23,427 students which is a 24.5% increase from Spring 2024 to Spring 2025. This is mainly driven by the expansion of academic programs and partnerships with Temple College and Central Texas College. A&M-Central Texas offers 30 undergraduate and 20 graduate degrees, including a newly added master's degree in public administration. Additionally, the university was ranked the most affordable university in the U.S. by EdSmart editors.

  - *The University of Mary Hardin-Baylor* was chartered in 1845 by the Republic of Texas, making it the oldest continuously operating college in the state. Since it was founded, UMHB has prepared students for leadership, service, and faith-informed discernment in a global society. UMHB has a robust student enrollment of nearly 3,600 students representing 44 states and 28 countries. UMHB offers bachelor's degrees in more than seventy undergraduate majors, eleven master's degree programs, and two doctoral degrees. The Marek-Smith Center for Teacher Preparation, a groundbreaking training facility to prepare general and special education majors, opened in spring 2024. Innovative spaces incorporate immersive, multisensory, and interactive equipment to enhance the overall learning experience. In 2025, The university awarded degrees to approximately 448 graduates during its fall commencement, including undergraduate and graduate degrees. The university also maintained active community involvement by supporting children that are in foster care throughout Bell County.

  - *Central Texas College* opened in the fall of 1967 with an initial enrollment of 2,068 students and has since grown into a leading provider of accessible higher education in the region. The college launched its first online course in 1998 and has continued to expand its distance education offerings, becoming a leader among two-year institutions in delivering online courses and degree programs. Students can pursue a variety of academic pathways, including Associate of Arts, Associate of Science, Associate of Applied Science, and Associate of Arts in General Studies degrees, as well as more than 410 certificate programs. Serving as the top college choice for high school graduates in Bell County and surrounding areas, CTC reported a 2024 enrollment of 9,526 students across its 584-acre campus with 47 buildings. During fiscal year 2025, the college awarded degrees and certificates to more than 1,300 students across summer and fall commencements. CTC maintained a strong focus on career and technical education to assist jobs within the county, including public safety and skilled trades programs, while continuing to support military affiliated and nontraditional students.

  - *Temple College* founded in 1926, is a comprehensive community college offering more than 80 degree and certificate programs for students seeking to transfer to four-year universities, earn associate degrees, or enter the workforce quickly through certificate completion. The college has built a strong academic reputation and is nationally recognized for excellence across programs ranging from visual and performing arts to competitive athletics. In 2023, Temple College was named the recipient of the Texas Success Center's Recognition of Dedication to Educational Outcomes Award, highlighting exceptional leadership and measurable student success in areas that support credential completion and

transfer. During fiscal year 2025, the college continued its growth and impact by expanding its partnership with Texas A&M University–Central Texas which helps to enable students in completing their bachelor's and graduate degrees locally. The college also secured a $9.8 million grant from the Texas Semiconductor Innovation Fund to support advanced manufacturing workforce initiatives and also awarded a record number of scholarships to students for the 2025-2026 school year that totaled $460,255.

- *American Rescue Plan Act :* Bell County received over $ 70 million in federal funding under the American Rescue Act Plan. City of Killeen received over $ 26 million, Harker Heights received almost $ 7.07 million, Nolanville received $ 1.28 million, Belton received $ 4.99 million, Temple received over $ 14 million, and Salado received $ 520,000. Bell County has committed the $ 70.4 million to broadband, courtroom technology, small business grants, facility and program expansion for Killeen Boys & Girls Club facility, Bell County Expo and an expansion of Bell County Jail.

Long-Term Financial Planning: *Debt Administration.* The County has previously authorized the issuance of public property finance contractual obligations, limited tax notes, certificates of obligation, limited tax refunding bonds and general obligation refunding bonds. Proceeds from debt issues, other than refunding bonds have been used to fund multiple projects throughout the County to include construction of facilities, renovations of existing buildings and technology. The most recently completed building funded by bonds is the Salado Annex.

The County also works with its financial advisor to monitor the conditions of the tax-exempt credit market and issue refunding debt to defease outstanding obligations when it can lower its cost of money or as needed to manage the County's tax rate.

At September 30, 2025, the County's outstanding bonded debt totaled $ 109,355,000. During the fiscal year then ended, the County paid $ 13,025,000 in principal and $ 3,776,232 in interest and fiscal charges. The ad valorem tax rate for the fiscal year was $ 0.0455 per $ 100 valuation to fund the annual debt service requirements. Standard & Poor's continues to affirm the County's bond credit rating at AA+.

Debt Management Policy. The Commissioners' Court adopted a policy concerning the issuance and management of debt in October 2012. The debt policy is to improve the quality of decisions in relation to the County's financing activities, provide a comprehensive framework for the County's long-term debt governance and make it easier for decision-makers to understand issues concerning debt issuance and management.

Conditions of debt issuance including long-term debt may only be issued to finance the acquisition and/or construction of capital improvements with an economic or useful life greater than three years and the term of the debt. Additionally, only capital needs identified in the multi-year capital improvement program, which should be updated annually, will be considered. Refunding bonds will only be issued if the present value of debt service savings exceeds 3% of the par value of the refunded bonds or for tax rate management purposes, specifically to mitigate tax rate volatility.

Some restrictions on debt issuance include no long-term debt will be used to finance current operations or normal maintenance. Also, before any debt may be issued, the County's financial advisor will perform an analysis of the annual debt service requirements to determine the impact on future budgets, including the tax impact.

The debt issuance process includes that the County will maintain good communications with bond rating agencies about its financial condition and will follow a policy of full disclosure on every financial report and bond prospectus. The County will also comply with all federal tax law provisions, including arbitrage requirements.

Fund Balance Policy. The County has issued debt obligations, and in the process submitted financial information to various rating agencies. Based on the submission of that information, the Commissioners' Court has determined that the County should establish a minimum fund balance requirement for its General Fund. The County adopted a fund balance policy, in February 2008, and amended in September 2011 for requirements with GASB Statement No. 54. The policy states that the County will maintain adequate reserves for operating expense in the amount of not less than three (3) months current operating expense in its General Fund and such three (3) months level of operating reserves shall continue to be maintained. Because amounts in the non-spendable, restricted, committed, and assigned categories are subject to varying constraints on their use, the reserve consists of balances that are otherwise unassigned.

In the May 2010 bond credit rating by Standard & Poor's, it was emphasized that several factors contributed to the upgrade to AA+ from AA. It was noted that the County's historically strong financial performance with very high general fund reserves was consistently above the County's formally adopted reserve level requirements. This is an indicator of the significance in adopting and complying with formal financial policies. The bond credit rating of AA+ was reaffirmed in December 2020 and again in May 2021.

Capital Asset Policy and Practices: The Bell County Capital Asset Policy provides the County's departments with guidance for the appropriate classification and processing of capital asset transactions in compliance with County Finance Law. This policy covers the capitalization of real property, infrastructure, equipment, works of art and historical treasures, intangible assets, and donated and leased property.

Capital assets are recorded and reported at their historical cost and the straight-line depreciation method shall be used for all depreciable capital assets. The County's departments are responsible for establishing internal control systems and procedures that assure adherence to and compliance with the policies set forth by the County Auditor's office and adopted by the Commissioners' Court. The County's departments are also responsible for establishing internal procedures to assure the control and safeguard of all expenses, capital equipment and material purchased with County funds regardless of its purchase value. Expensed capital equipment and material shall include items with a purchase value less than $ 5,000 and not covered in the Controlled Assets section of this policy.

County Investment Policy and Practices: The Commissioners' Court approved the Investment Policy in September 23, 2024. The policy is reviewed at least annually in accordance with Public Funds Investment Act, Government Code Chapter 2256. The primary objective of the investment policy is the safety of principal. In addition, the investment portfolio must be structured in a manner to provide liquidity necessary to pay obligations as they become due, and to earn the maximum interest rate allowed within the constraints of safety and liquidity. Other policy requirements include quarterly and annual reports to the Commissioners' Court.

To maximize interest revenue earnings, the County's Investment Policy requires that temporarily idle cash be invested in demand deposits, agencies, and TexPool. The Treasurer's Office sweeps daily receipts to TexPool to make daily transfers from TexPool to the operating account to cover clearing disbursements. This helps the County to get the most out of the current average investment rates, which were 2.06% for investment checking, 4.53% for Certificates of Deposits, 4.25% for TexPool, and 4.34% for callable agencies.

In addition, beginning in October 2002 the Tax Appraisal District for Bell County began ACH transfers direct to TexPool for County property tax accounts, which allowed the County to immediately earn interest on those collections.

Major Initiatives: Bell County adopts a proactive approach in managing and preparing for growth and the infrastructure necessary to support the increase:

- In February 2026, the Commissioners' Court approved the issuance of $ 22,565,000 for Combination Tax and Revenue Certificates of Obligation. The proceeds will be used for; 1) the construction of a Justice Center Annex, 2) the construction of an Engineer's Office, 3) the construction of a Communication Center Radio Shop, 4) the remodel of the Justice Center to add a new courtroom, 5) the acquisition of land around the Bell County EXPO, Justice Center and Belton Annex to provide for future expansions, and 6) expansion of the existing Animal Control facility and planning for a Bell County Animal Shelter.

Capital Improvement Program: Bell County's Capital Improvement Program (CIP) has been developed in order to further the county's commitment to its citizens by working to meet today's needs as well as those of the future. The CIP is a multi-year plan that proposes projects which improve the county's infrastructure. The Bell County CIP is a five-year plan that consists of capital projects for various departments/agencies of the county government. These projects are major non-recurring expenditures for large items such as non-routine expenditure for new construction, improvements to existing buildings and facilities and acquisition of enterprise-wide software systems.

The development of the CIP is a continual process and, consequently, is viewed as a working document. Therefore, while the CIP covers a five-year planning period, it is revised annually in order to accommodate new projects, reflect changes in ongoing projects and encompass changing requirements and needs. Funding for projects may be provided by debt issues or from General Fund.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Bell County for its Annual Comprehensive Financial Report (Comprehensive Report) for the fiscal year ended September 30, 2024. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Comprehensive Report, whose contents conform to program standards. The Comprehensive Report must satisfy both accounting principles generally accepted in the United States of America and applicable requirements.

A Certificate of Achievement is valid for a period of one year only. The County has received a Certificate of Achievement for the last 45 consecutive years. We believe that our current report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of the Comprehensive Report on a timely basis was made possible by the dedicated service of the entire staff of the County Auditor's office. Each member has my sincere appreciation for the contributions made in the preparation of this report.

The Honorable District Judges,
Commissioners' Court and Citizens

Further, a special thanks to the independent auditors from Brockway, Gersbach, Franklin & Niemeier, P.C., for their assistance in the preparation of the Comprehensive Report.

We wish to express our appreciation for the cooperation given by members of the Commissioners' Court and by all officials, department heads, and employees in all matters related to the operation of this office during the past year.

Respectfully submitted,



Tina Entrop, CPA
County Auditor

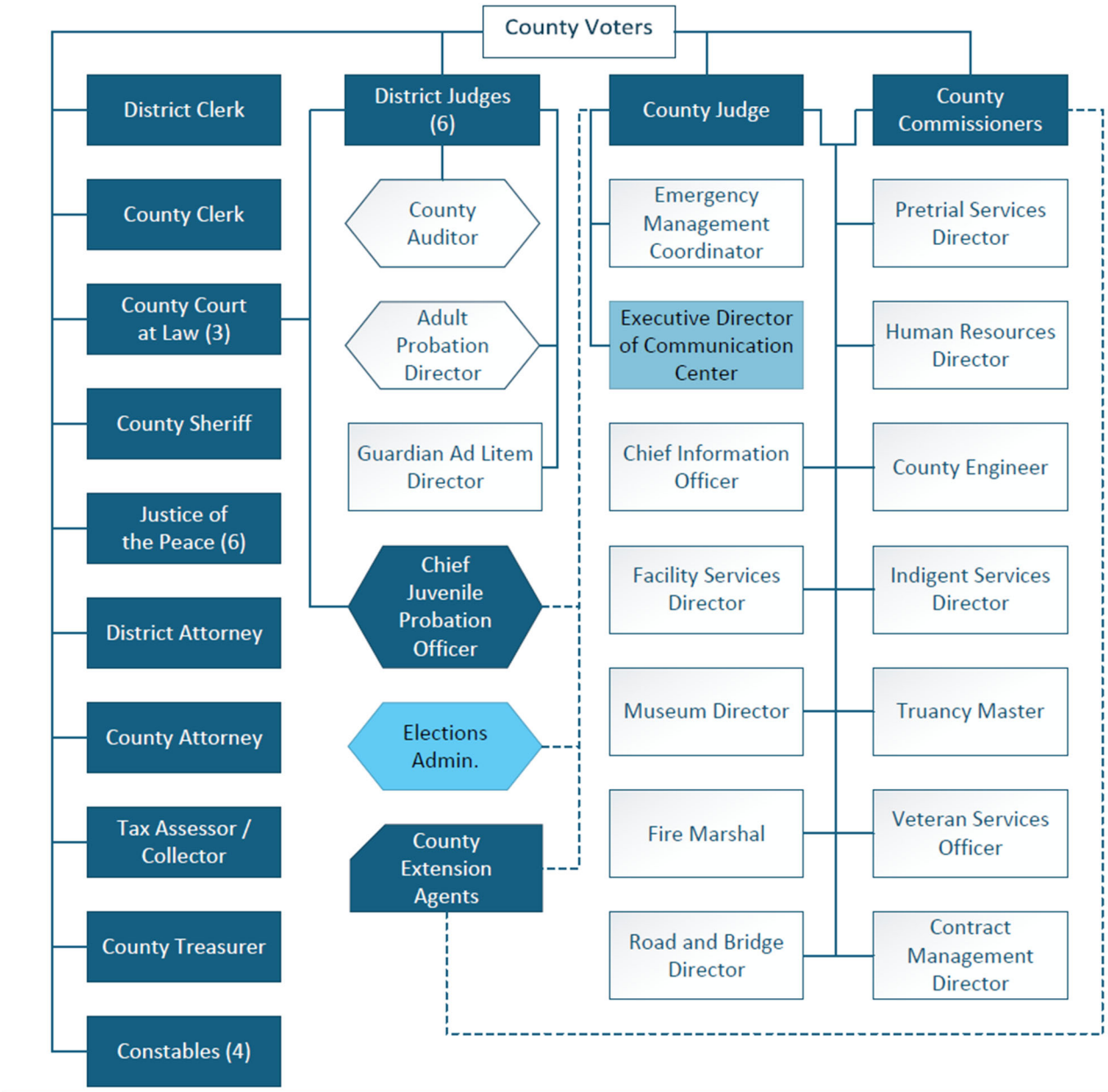
BELL COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT

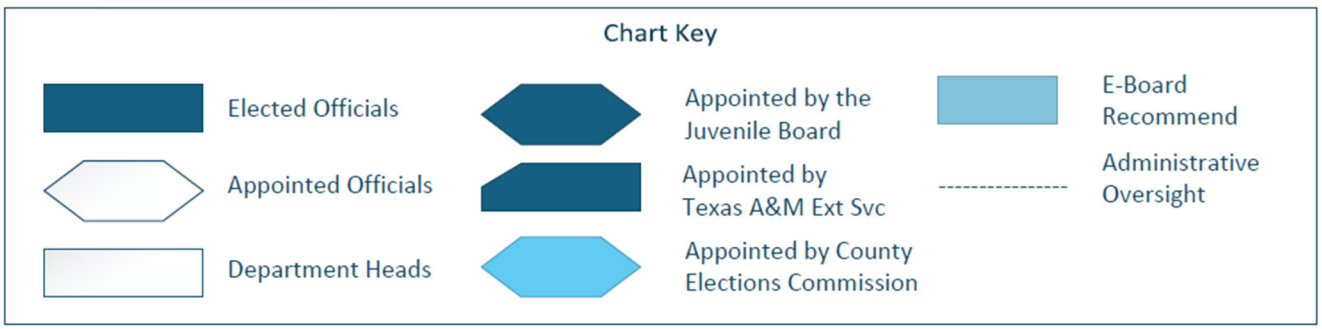
Fiscal Year Ended September 30, 2025

Title	Name
County Judge	David Blackburn
Commissioner Precinct 1	Russell Schneider
Commissioner Precinct 2	Bobby Whitson
Commissioner Precinct 3	Greg Reynolds
Commissioner Precinct 4	Louie Minor
County Auditor	Tina Entrop
County Treasurer	Gaylon Evans
County Clerk	Shelley Coston
Tax Assessor-Collector	Shay Luedeke
District Clerk	Joanna Staton
County Attorney	Jim Nichols
Sheriff	Bill Cooke
County Court at Law 1	Paul Motz
County Court at Law 2	John Mischtian
County Court at Law 3	Rebecca DePew
Justice of the Peace, Precinct 1	Ted Duffield
Justice of the Peace, Precinct 2	Cliff Coleman
Justice of the Peace, Precinct 3, Place 1	Rosanne Fisher
Justice of the Peace, Precinct 3, Place 2	Larry Wilkey
Justice of the Peace, Precinct 4, Place 1	Gregory Johnson
Justice of the Peace, Precinct 4, Place 2	Nicola James
Constable, Precinct 1	Patricia Duffield
Constable, Precinct 2	Chris Bazar
Constable, Precinct 3	Devin Rosenthal
Constable, Precinct 4	Martha Dominguez
District Attorney	Stephanie Newell
District Judge, 27th Judicial District	Debbie Garrett
District Judge, 146th Judicial District	Mike Russell
District Judge, 169th Judicial District	Cari L. Starritt-Burnett
District Judge, 264th Judicial District	Paul LePak
District Judge, 426th Judicial District	Steven J. Duskie
District Judge, 428th Judicial District	Wade Faulkner

Bell County, TX Organizational Chart

Effective 9/30/2025





Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Bell County
Texas

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2024

Christopher P. Morrill

Executive Director/CEO

BGFN
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Honorable County Judge and Commissioners
of Commissioners' Court
Bell County, Texas
Belton, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Bell County, Texas (the County) as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2025, and the respective changes in financial position and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

3520 SW H.K. DODGEN LOOP ■ TEMPLE, TEXAS 76504 ■ 254.773.9907 ■ FAX 254.773.1570

WWW.TEMPLECPA.COM

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, pension, and other post-employment benefit information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying combining and individual fund statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

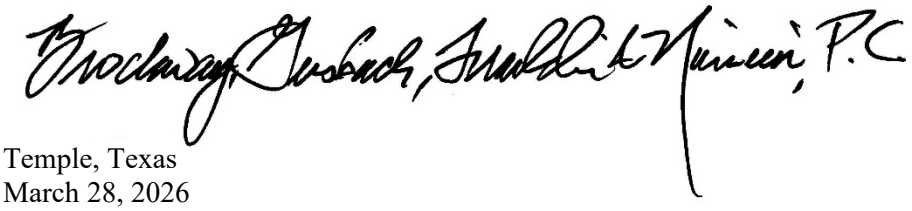
Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 28, 2026, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County's internal control over financial reporting and compliance.



Temple, Texas
March 28, 2026

BELL COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2025

This discussion and analysis of the County of Bell's (County) financial performance provides an overview of the County's financial activities for the fiscal year ended September 30, 2025. The Management's Discussion and Analysis, (MD&A) should be read in conjunction with the accompanying transmittal letter, the basic financial statements and the accompanying notes to those financial statements. The discussion and analysis includes comparative data for the prior year.

FINANCIAL HIGHLIGHTS

- The County's net position of governmental activities was $ 429,157,608 at September 30, 2025. Of this amount, $ 85,448,596 is unrestricted and may be used to meet the County's future obligations. The $ 85 million of unrestricted net position includes the General Fund.

- The County's total net position of governmental activities increased $ 36,450,350 during the current fiscal year. This increase represents the degree to which increases in ongoing revenues surpassed ongoing expenses.

    - Revenue increased $ 1,129,002 or (0.52%) from prior year. The most significant changes from prior year are:

        - Ad valorem tax increase of $ 16.16 million due to over $ 1.06 billion in new taxable value being added to the tax rolls in FY25. In addition, the tax rate was raised from $ 0.3125 in FY24 to $ 0.3445 in FY25.

        - The increase in Ad valorem is offset by a decrease in capital grants and contributions in the amount of $ 13,340,373. American Rescue Plan Funds, used for capital projects, decreased in FY25 compared to the amount recognized in FY24.

    - Expenses increased $ 6,433,099 or 3.63% from prior year. The most significant changes from prior year are:

        - Across the board pay increases of 2% for Cost of Living and 2% for Merit allocations.

        - FY24 mid-year salary adjustments to the unified pay plan with the full effect of the increase recognized in FY25.

        - A change in jail medical provider resulted in an increase of $ 1.9 million.

- In contrast to the government-wide statements, the fund statements reported a combined fund balance of $ 127,482,750, a net increase of $ 1,213,271 in comparison with the prior fiscal year. This increase is comprised of an increase in General Fund of $ 292,342, an increase in Special Revenue Funds of $ 1,018,314, an increase in Capital Project Funds of $ 432,428, and a decrease in Debt Service Funds of $ 529,813.

- The General Fund unassigned fund balance of $ 59,441,092 equals 36% of total FY26 budgeted General Fund expenditures, including transfers out. The County's budgetary fund balance policy requires adequate reserves for operating expenditures in the amount of not less than three months reserve or 25%.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to financial statements. This report also contains other required supplementary information in addition to the basic financial statements.

Government-Wide Financial Statements: The *government-wide financial statements* are designed to provide readers with a broad overview of the County's finances in a manner similar to a private sector business. They present the financial picture of the County from an economic resource measurement focus using the accrual basis of accounting. These statements include all assets of the County (including infrastructure) as well as liabilities (including long-term debt). Additionally, certain eliminations have occurred as prescribed by GASB Statement No. 34 in regard to interfund activity, payables, and receivables.

The *statement of net position* presents information on all of the County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between the two reported as *net position*. Increases or decreases in net position over time may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *statement of activities* presents information showing how net position changed during the most recent fiscal year using the full accrual basis of accounting. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (i.e., earned but unused compensatory time).

The government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other business functions that are intended to recover all or a significant portion of their costs through user fees and charges. The governmental activities of the County include general administration, judicial and legal, public safety, health and human services, countywide road and bridge, law library, and conservation.

Component Unit: The discretely presented component unit uses the same basis of accounting as the primary government. The County includes one separate legal entity in its report – The Bell County Expo, Inc. (the EXPO). Although legally separate, this "component unit" is included because the County is financially accountable for the entity.

Fund Financial Statements: A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into two categories: governmental funds and fiduciary funds.

***Governmental Funds*:** *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. Unlike the government-wide financial statements, however, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate the comparison between *governmental funds* and *governmental activities*.

The County maintains seventy-nine individual governmental funds, sixty-five special revenue funds, four capital projects funds, nine debt service funds, and the General Fund. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund. Data from the other nonmajor governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

The County adopts an annual appropriated budget as a management control device during the year for the General Fund, most Special Revenue Funds, and Debt Service Funds. A budgetary comparison statement (original versus final) has been provided for the General Fund to demonstrate compliance with the budget.

Fiduciary Funds: Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The County's fiduciary activities are reported in a separate Statement of Fiduciary Net Position. These activities are excluded from the County's other financial statements since the County cannot use these assets to finance its own operations. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

Notes to Financial Statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Comparative analysis of government-wide data is presented for 2025 and 2024.

Of the County's total assets of $ 595,260,796 the largest components are: 1) capital assets, net of accumulated depreciation and amortization of $ 433,739,087, or 73%, and 2) cash and investments of $ 142,989,399, or 24%.

Out of the total liabilities of $ 168,712,029 the majority are non-current liabilities of $ 134,810,214, or 80%. The County's assets plus deferred outflows exceeded liabilities plus deferred inflows by $ 429,157,608 at the close of the most recent fiscal year.

The largest portion of the County's net position (73%) reflects its investment in capital assets (e.g. land, infrastructure, buildings, vehicles, furniture and fixtures, machinery and equipment, and right-to-use assets); less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Approximately 7% or $ 29,415,996 of the County's net position represents *restricted net position*, which is resources that are subject to external restrictions on how they may be used. The balance of *unrestricted net position*, $ 85,448,596 may be used to meet the County's ongoing obligations to citizens and creditors.

The County's statement of net position as of September 30, 2025 and 2024 is summarized as follows:

Table I
Summary of Statement of Net Position

	Governmental Activities	
	2025	2024
Current and other assets	$ 161,521,709	$ 167,191,913
Capital assets/right-to-use assets (net of depreciation and amortization)	433,739,087	419,260,553
Total Assets	595,260,796	586,452,466
Deferred amount on refunding	622,831	1,046,227
Differences between projected and actual earnings on pension plan	-	1,200,132
Pension contributions subsequent to the measurement date	8,458,267	7,824,032
Differences between pension expected and actual experience	336,052	-
Changes in actuarial assumptions used to determine OPEB liability	61,562	69,658
Differences between OPEB expected and actual experience	177,063	207,790
Total Deferred Outflows of Resources	9,655,775	10,347,839
Current and other liabilities	33,901,815	40,724,944
Long-term liabilities	134,810,214	159,382,697
Total Liabilities	168,712,029	200,107,641
Differences between pension expected and actual experience	652,110	1,345,844
Differences between projected and actual earnings on pension plan	4,045,062	-
Changes in actuarial assumptions used to determine pension liability	-	103,034
Differences between OPEB expected and actual experience	66,411	47,810
Changes in actuarial assumptions used to determine OPEB liability	65,669	82,655
Lease related	2,217,682	2,406,063
Total Deferred Inflows of Resources	7,046,934	3,985,406
Net position:		
Net investment in capital assets	314,293,016	289,477,544
Restricted	29,415,996	29,722,855
Unrestricted	85,448,596	73,506,859
Total Net Position	$ 429,157,608	$ 392,707,258

Governmental Activities: Governmental activities increased the County's net position by $ 36,450,350. The County's statement of activities for fiscal years ended September 30, 2025 and 2024 is summarized as follows:

Table II
Summary of Statement of Activities

	Governmental Activities	
	2025	2024
Program revenues:		
Charges for services	$ 31,296,487	$ 32,472,621
Operating grants and contributions	11,162,743	9,110,826
Capital grants and contributions	10,041,109	23,381,482
General revenues:		
Property taxes	118,320,161	102,162,886
Sales taxes	34,902,035	34,336,678
Hotel occupancy tax	1,544,151	1,637,922
Mixed beverage taxes	838,785	845,763
Other taxes	257,204	296,282
Investment income	9,644,122	11,301,250
Miscellaneous income	2,198,847	3,530,932
Total Revenues	220,205,644	219,076,642
Expenses:		
General administration	40,826,510	36,993,927
Judicial and legal	26,663,871	25,146,775
Public safety	86,062,097	83,924,178
Health and human services	7,881,403	7,374,790
Countywide road and bridge	16,940,872	17,450,884
Conservation	992,389	1,346,833
Law library books and services	227,373	403,629
Interest and fiscal charges	4,160,779	4,681,179
Total Expenses	183,755,294	177,322,195
Changes in net position	36,450,350	41,754,447
Net position at beginning of year, as restated	392,707,258	350,952,811
Net position at end of year	$ 429,157,608	$ 392,707,258

Key elements of the analysis of government-wide revenues and expenses reflect the following:

- For fiscal year 2025, revenues from governmental activities totaled $ 220,205,644. Property taxes and sales taxes are the largest components of revenues at 70%. Charges for Service account for 14% and Capital grants and contributions account for 3% of total governmental revenue.

- General Revenues increased $ 1,129,002 over FY 24.

- For general revenues, the most significant increase was in ad valorem taxes accounting for $ 16,157,275. This increase was due to $ 1.06 billion in new taxable value being added to the tax rolls along with an increase in the tax rate of $ 0.032.

- Operating grants and contributions increased by $ 2,051,917 over the prior year due to American Rescue Plan Funds, used for operating grants, recognized in FY25. In addition, grants and contributions were received for operating the Bell County Diversion Center, which opened in FY25.

- Sales taxes were $ 565,357 over prior year, indicating growth in the local economy.

- The most significant decrease in revenues was in capital grants and contributions in the amount of $ 13,340,373. This decrease is attributable to the amount of American Rescue Plan Funds, used for capital projects, recognized in FY25 versus the amount recognized in FY24. The majority of the projects being funded by ARPA are coming to completion early FY26.

- Investment income decreased by $ 1,657,128. This is mainly attributable to the spend down of debt issue proceeds which resulted in less funds to earn investment income.

- Miscellaneous income decreased by $ 1,332,085 over the prior year. This was mainly due to the receipt of $ 958 thousand of use of revenue funds from phone service fees in FY24 that wasn't received in FY25.

- Charges for service decreased by $ 1,176,134 over the prior year. This decrease is attributable to a reduction in contributions for the Bell County Communication Center from Cities within Bell County. This reduction is part of the management of fund balance to ensure it falls within the preferred months of reserve.

- For fiscal year 2025, expenses for governmental activities totaled $ 183,755,294. This was an increase of $ 6,433,099 over the prior year. The County's five largest funded programs are for public safety, general administration, judicial and legal, countywide road and bridge, and health and human services.

- General Administration expenditures increased $ 3,832,583. This increase is mainly attributable to an increase in the operational cost of the Bell County EXPO of $ 1,117,678, an increase in utilities of $ 544,186, an increase in software subscription cost of $ 269,346, an increase in insurance of $ 231,539, an increase in software maintenance contracts of $ 200,843 and a jail efficiency study in FY25 of $ 101,780.

- Public Safety expenses increased $ 2,137,919 over prior year. Adjustments to the public safety pay plan and to the Communication Center career progression resulted in a $ 2.47 million increase. A change in jail medical provider resulted in a $ 1.9 million increase. These increases were offset by various reductions in operating costs.

- Judicial and Legal expenses increased $ 1,517,096 over prior year. This increase is attributable to the addition of seven positions, six in the District Attorney's Office and one in Pre-trial Services. In addition, there were increases in the District Attorney Forfeiture of Contraband fund in the amount of $ 65,795 for capital purchases, increases in autopsy cost of $ 82,393, increases in appointed attorney cost of $ 60,624, and cost associated with the creation of a Mental Health Court in the amount of $ 119,404.

- Health and Human Services expenses increased $ 506,613 over prior year. The major component of this increase was a broadband project funded by the American Rescue Plan Act.

- The most significant decrease in expenses was in interest and fiscal charges in the amount of $ 520,400. This was due to a reduction in interest paid based on the amortization schedules.

- For governmental activities, the Statement of Activities on page 26 shows that $ 31,296,487 was financed by those receiving services, $ 11,162,743 from operating grants and $ 10,041,109 from capital grants and contributions, with the County's general revenues financing $ 167,705,305 of the remaining program expenses.

- The restricted net position decreased by $ 306,859 compared to 2024. The major components of this decrease were the following:

    - Road and Bridge completed road projects funded by fund balance in the amount of $ 782,074

    - Planned reduction of debt service funds in the amount of $ 529,813

    - Recognition of Opioid Settlement funds of $ 437,907

    - Inmate commissary commissions were greater than expenses for FY25 in the amount of $ 314,755

    - Adult probation state funds increased $ 222,228

- The unrestricted net position increased by $ 11,941,737 compared to 2024. The major components of this increase were the following:

    - Ad valorem taxes increased $ 16.2 million due to $ 1.06 billion in new taxable value being added to the tax rolls along with an increase in the tax rate of $ 0.032.

    - General administration expenses increased $ 3,832,583, the majority of which is unreimbursed expenses for the Bell County EXPO of $ 1.1 million.

    - Public Safety expenses increased $ 2,137,919, mainly attributable to a change in jail medical provider that resulted in an increase of $ 1.9 million.

FINANCIAL ANALYSIS OF GOVERNMENTAL FUNDS

Governmental Funds: The general government functions are reported in the General, Special Revenue, Debt Service, and Capital Projects Funds. The focus of the County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County's annual financing and budgeting requirements. Unassigned balances indicate financial stability, which is especially important when the County issues bonds. Additionally, by maintaining an appropriate unassigned balance on September 30, operations can continue without requiring debt until taxes are received.

Local property taxes are received primarily from early October through the end of January. The Commissioners' Court approved a resolution initiating discounts for prompt payments. The Tax Appraisal District mails the tax statements on October 1 and payments received by October 31 receive a 3% discount; those received by November 30 receive a 2% discount; and those received by December 31 receive a 1% discount.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of $ 127,482,750, a net increase of $ 1,213,271 in comparison with the prior year. The net change is due to an increase in general fund balance of $ 292,342, an increase in special revenue fund balances of $ 1,018,314, a decrease in debt service fund balances of $ 529,813 and an increase in capital project fund balances of $ 432,428.

The combined assigned/unassigned fund balance of $ 77,070,330, or 60% is available for spending at the County's discretion. The remainder of the fund balance is either nonspendable for inventories, prepaid expenditures and leases in the amount of $ 1,853,308, restricted for the following purposes: 1) road construction and maintenance, $ 13,385,747; 2) construction of Killeen Annex, $ 13,239,696; 3) expansion/renovation of Jail Facility, $ 4,600,482; 4) probation programs, $ 3,358,934; 5) debt service, $ 2,899,240; 6) court records preservation, $ 2,692,480; 7) court technology, $ 1,599,305; 8) inmate commissary, $ 1,023,696; 9) law library books and services, $ 981,540; 10) Temple annex construction, $ 752,960; 11) technology enhancements, $ 564,026; 12) District Clerk preservation, $ 513,196; 13) judicial and legal, $ 448,659; 14) juvenile probation, $ 447,091; 15) opioid settlement, $ 437,907; 16) drug court, $ 269,249; 17) local assistance & tribal consistency, $ 187,255; 18) LEOSE training and travel, $ 144,430, 19) elections, $ 110,994; 20) court reporter services, $ 100,618, 21) other restricted purposes, $ 251,629, or committed for conservation in the amount of $ 546,408.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund was $ 59,441,092 while total fund balance was $ 63,467,728. As a measure of the General Fund's liquidity, we compare both unrestricted fund balance and total fund balance to total budgeted expenditures for Fiscal Year 2026. Unassigned fund balance represents 36% of total fund expenditures including transfers out, while total fund balance represents 38% of total fund expenditures and transfers out. The County's General Fund balance policy adopted in 2008 and amended in 2011 requires adequate reserves for operating expenditures in the amount of not less than three months reserve or 25% in its General Fund, which compares favorably to rating agencies recommended reserves for governments.

For fiscal year 2025, the County budgeted for a decrease in General fund balance of $ 4,714,613, the majority of which was for a new inmate medical contract for $ 1.9 million and for jail roof repairs, caused by storm damage and reimbursed by insurance, for $ 1.2 million. In addition, there was an decrease in revenue received from the Bell County EXPO of $ 630 thousand. The actual increase in fund balance for the fiscal year is $ 292,342, which results in a total variance of $ 5,006,955. The main factors for this variance are vacancies across several departments, a savings of $ 646 thousand in jail food and food services because of a new contract, Sheriff's equipment coming in under budget by $ 120,614, and Countywide road and bridge auto expense and repair coming in under budget by $ 193 thousand.

The County has two other major funds which are the Capital Projects 2021 Fund and the Capital Projects ARPA fund.

- The Capital Projects 2021 Fund has a fund balance of $ 13,995,156 at year end. This is a decrease of $ 1,083,138, which is due to the use of funds for ongoing capital projects. This use of funds is net of investment income and a transfer in from the Capital Projects 2016 Fund. The funds transferred from the Capital Project 2016 fund were originally a transfer into that fund from General Fund.

- The Capital Projects ARPA fund has a fund balance of $ 4,600,482 at year end. This is an increase of $ 491,367 which is attributable to investment income.

The Special Revenue Funds have a total fund balance of $ 37,590,156, an increase of $ 1,018,314 as compared with the prior year. The most significant changes are as follows:

- Communication Center Funds increased $ 1.19 million. The majority of this increase was due to savings from vacancies and operational expenditures.

- Inmate Commissary Fund increased $ 315 thousand. An increase in Commissary Commissions was the cause of this increase of fund balance.

- Adult Probation Fund increased $ 292 thousand. This was due to fees collected from probationers exceeding expenditures for the adult probation program.

- Road & Bridge Funds, a combination of four precinct and a bridge fund, decreased $ 836 thousand. This was due to use of fund balance for ongoing road projects.

- Indigent Health Fund decreased $ 249 thousand. This was due to use of fund balance for program cost.

- County Clerk Record Management Fund decreased $ 218 thousand. This was due to use of fund balance for project cost.

The Debt Service Funds have a total fund balance of $ 2,899,240, a decrease of $ 529,813 as compared with the prior year. The decrease is due to total revenue collections of property tax and interest earnings being less than the debt service payments.

The Capital Project Funds have a total fund balance of $ 4,929,988, which was an increase of $ 1,024,199. The County funds several capital projects with a transfer from general fund each year. The majority of this increase stems from a transfer from General fund for projects planned but not yet started or completed.

The following table presents a summary of the amount of revenues from various sources for the fiscal year ended September 30, 2025, and the amount and percentage of increases and decreases in relation to prior year revenues.

Governmental Funds - Revenues Classified by Source

Revenues	Amount	Percent of Total	Increase (Decrease) From 2024	Percentage Increase (Decrease)
Ad valorem taxes	$ 117,695,075	55.08%	$ 15,678,229	15.37%
Sales tax	34,902,035	16.34%	565,357	1.65%
Hotel occupancy tax	1,544,151	0.72%	(93,771)	-5.72%
Fees of office	12,549,835	5.87%	662,046	5.57%
Fines and forfeiture	2,300,051	1.08%	1,557	0.07%
Intergovernmental revenue	23,873,684	11.17%	(17,684,271)	-42.55%
Licenses and permits	4,510,891	2.11%	139,288	3.19%
Adult probation program payments	2,142,928	1.00%	117,889	5.82%
Interest and other	13,943,170	6.53%	(3,004,760)	-17.73%
Contributions for assistance programs	202,416	0.10%	195,761	2941.56%
	$ 213,664,236	100.00%	$ (3,422,675)	-1.58%

The revenues for the County's general governmental functions decreased $ 3,422,675 from 2024. The revenue category with the largest amount of growth was ad valorem taxes. This was offset by reductions in Intergovernmental revenue and Interest and other.

The above revenue variances that exceed $ 500,000 occurred due to the following:

Ad valorem taxes consists of both local property taxes and property tax reimbursement from the state for disabled veteran's property tax exemption. Property taxes increased $ 16,091,620 which were offset by a decrease in the reimbursement for disabled veteran's exemption of $ 413,391.

Local property taxes for the County are based on real and personal property values assessed by the Tax Appraisal District of Bell County as of January 1. The 2024-2025 certified appraisal rolls grew over $ 3.2 billion in the County compared to the 2023-2024 rolls. The property assessed valuations increased from $ 47,524,603,243 to $ 50,876,668,924. For 2024-2025, approximately 45% of the increase in property values was due to growth from new construction and 78% was reappraisal.

The total property tax rate for 2025 was $ 0.3445, which is up from the 2024 rate of $ 0.3125. The property tax rate for the General Fund (maintenance and operations) and Debt Service (for the payment of principal and interest on general obligation long-term debt) was $ 0.3237. The tax rate for the Road District was $ 0.0208. This increase in tax rate drove the increase in property tax revenue.

Sales tax increased $ 565,357 or 1.65% over 2024. While sales tax did increase in FY25, which indicates financial growth in Bell County, growth rates have slowed down compared to prior years.

Fees of office increased $ 662,046. Increases in vehicle registration and county clerk fees make up the majority of this increase.

Interest and other decreased $ 3,004,760 over 2024. The majority of this decrease is due to reductions of $ 1.2 million in investment income, $ 858 thousand in use of revenue funds, and $ 733 thousand in inmate telephone revenue.

Intergovernmental revenue decreased $ 17,684,271 over 2024. In FY25, use of American Recovery Plan Act funds decreased as compared to FY24. This decrease was offset by revenue from FEMA claims for storm damage.

The following table presents expenditures by function compared to prior year amounts.

Expenditures by Function - Governmental Funds

Function	Amount	Percent of Total	Increase (Decrease) From 2024	Percentage Increase (Decrease)
General administration	$ 43,850,327	20.24%	$ 7,867,379	21.86%
Judicial and legal	28,258,165	13.04%	2,371,929	9.16%
Public safety	91,252,642	42.10%	6,151,569	7.23%
Health and human services	8,681,683	4.01%	1,360,068	18.58%
Countywide road and bridge	16,919,672	7.81%	2,011,188	13.49%
Conservation	986,909	0.46%	(341,445)	-25.70%
Law library books and service	120,293	0.06%	18,828	18.56%
Debt service	16,803,283	7.76%	(1,854)	-0.01%
Capital outlay	9,786,953	4.52%	(27,298,256)	-73.61%
	$ 216,659,927	100.00%	$ (7,860,594)	-3.50%

The expenditures for the County's general governmental functions decreased by 3.5% for a total of $ 7,860,594 compared to the prior year. Increases across all functions included a 2% cost of living increase and a 2% merit allowance to each department. In addition, there were adjustments to the unified pay plan in mid FY24 to bring those salaries in line with market. The full effects of these changes were recognized in FY25.

The above expenditure variances that exceed $ 500,000 occurred due to the following:

General administration increased $ 7,867,379 over the prior year. This includes an increase in recognition of subscription based information technology arrangements valued at $ 2,894,714, an increase in the operational cost of the Bell County EXPO of $ 1,117,678, an increase in utilities of $ 544,186, an increase in roof replacements of $ 470,765, an increase in software subscriptions of $ 269,346, an increase in insurance of $ 231,539, an increase in software maintenance contracts of $ 200,873, and a jail efficiency study in FY25 of $ 101,780.

Judicial and legal increased $ 2,371,929 over the prior year. During FY25, six positions were added to the District Attorney's office. Four attorneys, two investigators and one legal assistant were added, and Analyst III was moved to Technology Services. One position was added to the Pretrial Services department at the end of FY24 which also contributed to the increase. A County Clerk record management project increased cost in FY25 from FY24 by $ 642,268, a Mental Health Court was established in FY25 with expenditures of $ 119,404, and District Attorney Forfeiture of Contraband fund had increased capital cost of $ 65,795. FY25 also included increases to appointed attorney expenditures in the amount of $ 60,624 and increases to autopsy expenditures in the amount of $ 82,393.

Public Safety increased $ 6,151,569 over the prior year. A change in the jail medical provider accounted for $ 1.9 million of the increase. Adjustments to the public safety pay plan, to adjust to market, resulted in an approximate cost of $ 1.65 million. This adjustment resulted in an average increase of 2.14% for public safety employees. In addition, 66 public safety positions were authorized in the budget process for FY25, the majority of which were in the jail facility in preparation for the new tower opening. Most of these jail positions were not filled by end of FY25 due to delays with the construction of the facility. An increase of $ 2,321,311 was attributable to the purchase of an additional 27 vehicles, compared to FY24, for the Sheriff's Office and Constables' Offices. This increase is partially due to vehicles ordered in prior fiscal years coming in during FY25 due to supply chain issues. Communication Center increased $ 816,787, the majority of which is attributable to adjustments to the public safety pay plan and to career progression. Inmate Commissary increased $ 262,207 due to the construction of a portion of the fence around the new facility which will allow inmates outdoor facilities.

Health and Human Service increased $ 1,360,068 over the prior year. $ 1,912,120 is attributable to a broadband project that will bring services to many rural areas of Bell County. This project is funded by American Rescue Plan Act funds received. Another portion of the increase, $ 829,946, was for the operational cost of the Diversion Center which opened in FY25. This was net of a reduction in weather disaster cost of $ 926,317, which were attributable to a tornado in May 2024, and a $ 220,388 reduction in FEMA funds for emergency relief within the Community Relief Fund.

Countywide Road & Bridge increased $ 2,011,188 over prior year. The majority of this increase is due to additional road projects being completed in FY25 in the amount of $ 1,706,864. $ 870,808 of these projects were funded utilizing fund balance.

Capital outlay decreased $ 27,298,256 over the prior year. This decrease is attributable to several construction projects beginning in FY2024 or before and coming to completion in FY2025 or soon after. The largest of these is an addition of a jail tower to the existing jail facility. This tower will house a mental health floor in addition to increase general population bed space.

General Fund Budgetary Highlights: The budget is prepared by the County Judge and County Auditor and approved by the Commissioners' Court following a public hearing. Appropriated budgets are approved and employed as a management control device during the year. The County maintains budgetary controls at the department level. The Commissioners' Court must approve appropriation transfers between departments or reserve transfers.

The original 2024-2025 General Fund Expenditure and Transfer Out Budget of $ 160,766,183 represented a 0.19% increase in expenditures compared to the prior year original budget.

General Fund budget amendments for fiscal year, approved by the Commissioners' Court, amount to a $ 4,084,633 net increase from the original budget. The total increase for the year included amendments during the year and the final amendment. The largest of the budget amendment increases were 1) $ 1.9 million in Contract services for a new inmate medical contract, 2) $ 1.2 million for jail roof replacement, reimbursed by insurance, 3) $ 554 thousand for weather-related repairs, 4) $ 250 thousand for additional personnel for the District Attorney's Office, and 5) $ 106 thousand for a new Historical Courthouse boiler.

In addition, several amendments were recognized to account for grants, leases and subscriptions that netted to $ 629,980.

The General Fund's actual revenues were lower than budgeted at $ 291,951. The FY25 budget included $ 2.5million in leased inmate housing revenue that was not received. The jail tower was originally set to open in April of 2025 which is why revenue was budgeted but construction delays pushed that opening to FY26, therefore, there were no increases in leased inmate housing revenue as planned. Other revenues came in over budget. Insurance proceeds came in over budget by $ 1.3 million, sales tax came in over budget by $ 1 million, and reimbursement from FEMA came in over budget by $ 439 thousand.

The General Fund's actual expenditures and transfers out were lower than originally budgeted by $ 5,416,114. Several categories of expenditures were under budget; 1) Salary and Benefits were under $ 1.6 million due to vacancies, 2) Repair and maintenance expenditures were under budget by $ 1 million, 3) Auto repair and expenditures were under budget by $ 596 thousand, 4) travel was under budget by $ 415 thousand, and 5) utilities were under budget by $ 310 thousand.

With actual revenues over projections and expenditures less than original budget, the actual net increase in the General Fund balance was $ 292,342 as compared to the amended projected planned use of fund balance in the amount of $ 4,714,613

DEBT ADMINISTRATION AND CAPITAL ASSETS

Long-Term Debt: Debt Service requirements for the bonds outstanding on September 30, 2025 totaled $ 109,355,000. As of the end of the fiscal year, the County requires $ 129,927,801 (including principal, interest due and accrued interest) through 2041 to retire its outstanding bonds. The debt service funds have $ 2,899,240 in reserves for retirement of funded indebtedness. The County levied a debt service tax rate of $ 0.0455 for the 2025 fiscal year to fund the principal and interest payments.

Under current state statutes, the County's bonded debt issuances are subject to a legal limitation based on 25% of total assessed value of real property. As of September 30, 2025, the County's net bonded debt, which equaled $ 287 per capita, was a fraction of the legal limit of $ 9,502,900,725. The current ratio of tax-supported debt to assessed value of all taxable property is 0.23%.

In conjunction with issuance of debt in May 2010, Standard & Poor's upgraded the County's bond credit rating from AA to AA+. The bond credit rating of AA+ was reaffirmed in both December of 2020 and May of 2021. According to Standard & Poor's the rating reflects the County's diversifying and rapidly expanding economic base, with a significant military presence, historically strong financial performance with very high general fund reserves that are consistently above the County's formally adopted reserve level requirements, and competitive ad valorem tax rate, providing the County with potential revenue-raising flexibility.

Additional information on the County's long-term debt is presented in the Notes to Financial Statements. See *Note V. D) Noncurrent Liabilities,* E*) Bonds, F) Lease Liability, and G) Subscription Liabilities* on pages 65 - 70.

Capital Assets: The capital assets of the County are those assets (land, buildings, improvements, roads, bridges, vehicles and heavy equipment, and machinery and equipment), which are used in the performance of the County's functions including infrastructure assets. As of September 30, 2025, the cost of capital assets of the governmental activities totaled $ 743,265,098. Depreciation and amortization on capital assets, including infrastructure, is recognized in the government-wide financial statements. Accumulated depreciation and amortization for buildings, improvements, equipment and right-to-use assets totaled $ 309,526,011. The total increase in the County's investment in capital assets for the current fiscal year was $ 14,478,534.

Major capital assets put into production during FY2025 included the following:

- Minimum Security Facility - $ 11.9 million
- Loop Jail Roof Replacement - $ 1.5 million
- Expo additions to include RV Spots and Stock Pens - $ 1.3 million
- Jail Diversion Center Renovations - $ 1.2 million
- Expo Arena Center Seating Remodel - $ 1 million

A Capital Asset Policy was adopted by the Commissioners' Court with the purpose to provide County Departments with guidance for the appropriate classification and processing of capital asset transactions. The policy covers related items such as acquisition, recording, accounting and management, software, infrastructure, depreciation and useful lives.

The County has elected to use the straight-line depreciation method for reporting infrastructure assets, which includes 911 miles of roads and 152 bridges.

The following presents a summary of the County's capital assets:

Schedule of Capital Assets
(Net of Depreciation and Amortization)

	2025	2024	Total % Change
Governmental Activities:			
Land	$ 16,054,132	$ 15,262,523	5.19%
Historical buildings	6,021,854	6,021,854	0.00%
Construction in progress	108,038,852	114,329,141	-5.50%
Infrastructure	86,755,489	82,978,744	4.55%
Buildings	180,485,150	168,474,876	7.13%
Vehicles	9,831,217	6,139,494	60.13%
Furniture and equipment	7,689,903	8,374,473	-8.17%
Machinery and equipment	7,541,989	8,733,436	-13.64%
Right-to-use leased asset	837,713	157,968	430.31%
Right-to-use subscription assets	10,482,788	8,788,044	19.28%
Total	$ 433,739,087	$ 419,260,553	3.45%

Additional information on the County's capital assets is presented in the Notes to Financial Statements. See *Note V. A) Capital Assets* on pages 61-62.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Forecast Highlights: Texas stands out as the 3rd fastest growing state with a population growth of 13%, and as the 6th fastest growing state in job growth. It is a top state for exports, advanced manufacturing, aerospace, aviation, defense, biotechnology, life sciences, corporate services, energy and information technology and is the home to the most Fortune 500 companies. Bell County has contributed significantly to this economic growth with above average employment, low tax rates and reasonable cost of living. Along with population growth and job creation comes a greater demand for services provided by the County. The County's Elected and Appointed Officials continue to search for innovative ways to provide these services and promote growth while still maintaining reasonable tax rates and ensuring the safety of the citizens. All of these factors were considered in preparing the County's Budget for 2025.

Annual Budget Update for 2025-2026: The annual budget is developed to provide efficient, effective, and economic uses of the County's resources; as well as a means to accomplish the highest priority objectives. Through the budget, the County Commissioners set the direction of the County, allocate its resources, and establish its priorities.

The total 2025-2026 combined budget for all operating funds including General Fund, Road and Bridge, Lateral Road, Law Library, Indigent Health Care, Debt Service, and Jury Fund is $ 200,728,960. This represents a 3.55% increase from the Adopted 2024-2025 Budget. The Commissioners' Court approved a total tax rate including maintenance and operations, debt service, and road district for 2025-2026 for Bell County of $ 0.3327. The tax rate for 2026 is a decrease from the prior year's tax rate.

A property tax exemption for 100% disabled veterans, HB 3613, was passed by the Texas legislature during the spring of 2009 and became effective on September 1, 2009. To be eligible for the exemption, an applicant must have been approved to receive 100% disability compensation from the United States Department of Veterans Affairs. Based upon approved applications of 16,950 the loss of property tax revenue associated with this exemption is $ 18.48 million for the fiscal year 2025-2026. However, due to HB 7 in the 2015 legislative session a reimbursement from the State of approximately $ 1.75 million should be received during fiscal year 2026 to offset the local 100% disabled veteran's exemption. This additional funding from the State has been budgeted in 2026.

Effective January 1, 2004, a new state law allowed a county, city or junior college district to limit taxes for homeowners who are either disabled or 65 or older commonly called tax ceiling. In June 2004, the Bell County Commissioners' Court adopted the tax ceiling for disabled and 65 or older. For Bell County, the ceiling was established with the 2004 taxes billed in the fall of 2004. As a result, starting with the taxes billed in the fall of 2005, those property owners eligible for the limitation did not receive an increase in property taxes due to either reappraisals or future tax rate increase. Based upon 26,662 owners that were eligible, the loss of property tax revenue associated with this exemption will be over $ 5.32 million for the fiscal year 2025-2026.

The 2025-2026 General Fund Budget of $ 165,408,728 represents a 2.89% increase in expenditures compared to the prior year original budget, and with revenues also projected at $ 165,408,728, the budget is balanced for 2025-2026.

The General Fund's largest revenue sources for the 2025-2026 budget, as in prior budgets, are property taxes at 56.99%, sales tax at 22.61%, and fees of office at 6.25% of total revenues.

Increases in General Fund revenue projections included property taxes increases of $ 1.9 million. For 2026, property values increased 7.4% with the growth coming from 51% new construction and 49% reappraisals. One cent on the tax rate generates approximately $ 3.62 million in property tax revenue. The amount of the tax rate allocated for maintenance and operations is $ 0.2673, which is recorded in the General Fund.

Sales tax is forecasted for an increase of $ 3.5 million or 10.43%. Since the County began collecting sales tax in 1988, sales tax had increased each year except 2009, which recorded a decrease of less than 1% over 2008.

The 2025-2026 General Fund budget includes a County-wide cost-of living adjustment of 2%, estimated cost of $ 1.6 million, and each department received a merit pay allocation, estimated cost of $ 906 thousand, which is calculated as 2% of total salaries and is distributed at the department head's discretion. In addition, 13 positions were added at a cost of $ 1.3 million. Other personnel increases were 1) FY24 mid-year public safety adjustments increased for the full year at a cost of $ 1.2 million, 2) elected official salaries increased at a cost of $ 285 thousand, and 3) statutory salary increases for several elected official positions at a cost of $ 230 thousand.

Non-personnel expenditures decreased $ 805 thousand. Jail medical services increased $ 3.3 million. This is offset by a decrease in jail food and food services of $ 2 million and a decrease in the transfer to the County Construction Fund of $ 1.7 million. Jail food services are contracted out for FY26 which yielded these savings. The number of County pay-as-you-go projects was reduced for FY26 which caused the reduction in the transfer.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional information, contact the County Auditor, at Bell County, 101 East Central Ave., Belton, Texas 76513.


BELL COUNTY
STATE OF TEXAS

BASIC FINANCIAL STATEMENTS


BELL COUNTY
STATE OF TEXAS

BELL COUNTY, TEXAS
STATEMENT OF NET POSITION
September 30, 2025

	Primary Government	Component Unit
	Governmental Activities	Bell County Expo, Inc.
ASSETS		
Cash and cash equivalents	$ 4,957,886	$ 2,243,657
Investments	138,031,513	-
Accounts receivable, net	11,011,566	163,642
Delinquent taxes receivable, net	3,404,004	-
Interest receivable	16,882	-
Lease receivable	2,418,074	-
Inventories and prepaid items	1,681,784	32,592
Capital assets not being depreciated		
Land	16,054,132	-
Historical buildings	6,021,854	-
Construction in progress	108,038,852	-
Capital assets, net of accumulated depreciation/amortization		
Infrastructure	86,755,489	-
Buildings	180,485,150	-
Vehicles	9,831,217	-
Furniture and equipment	7,689,903	-
Machinery and equipment	7,541,989	-
Right-to-use assets	11,320,501	-
TOTAL ASSETS	595,260,796	2,439,891
DEFERRED OUTFLOWS OF RESOURCES		
Deferred charges on refunding	622,831	-
Deferred outflows related to pension	8,794,319	-
Deferred outflows related to OPEB	238,625	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	9,655,775	-
LIABILITIES		
Accounts payable	9,650,739	665,517
Restitution payable	92,788	-
Accrued expenses payable and other	12,663,015	180,442
Accrued interest payable	1,000,375	-
Court cost deposits	130,034	-
Due to other governmental units and others	4,253,123	-
Unearned revenue	6,111,741	847,239
Noncurrent liabilities:		
Noncurrent liabilities due within one year	16,228,710	-
Noncurrent liabilities due in more than one year	118,581,504	-
TOTAL LIABILITIES	168,712,029	1,693,198
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows related to pension	4,697,172	
Deferred inflows related to OPEB	132,080	
Deferred inflows related to leases	2,217,682	-
TOTAL DEFERRED INFLOWS OF RESOURCES	7,046,934	-
NET POSITION		
Net investment in capital assets/right-to-use assets	314,293,016	-
Restricted for:		
Debt Service	2,899,240	-
Capital projects	2,163,331	186,741
Conservation	78,614	-
Voter Registration and elections	137,687	-
Health and human resources	39,353	-
Judicial and legal	1,530,817	-
Opioid settlement	437,907	-
Public safety	1,275,095	-
Record management	3,205,676	-
Road and bridge	13,385,747	-
State and federal programs	4,262,529	-
Unrestricted net position	85,448,596	559,952
TOTAL NET POSITION	$ 429,157,608	$ 746,693

The accompanying notes are an integral part of the financial statements.

BELL COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2025

FUNCTIONS/PROGRAMS	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary government:				
Governmental activities:				
General administration	$ 40,826,510	$ 12,646,228	$ 244,780	$ 241,096
Judicial and legal	26,663,871	5,733,568	645,546	-
Public safety	86,062,097	9,098,958	9,737,727	5,239,870
Health and human services	7,881,403	328,383	459,831	-
Countywide road and bridge	16,940,872	3,489,350	74,859	4,560,143
Conservation	992,389	-	-	-
Law library books and services	227,373	-	-	-
Interest and fiscal charges	4,160,779	-	-	-
Total governmental activities	$ 183,755,294	$ 31,296,487	$ 11,162,743	$ 10,041,109
Component unit:				
Bell County Expo, Inc.	$ 10,093,834	$ 5,941,574	$ 4,211,427	$ 227,952
General administration	$ 10,093,834	$ 5,941,574	$ 4,211,427	$ 227,952
GENERAL REVENUES				
Ad valorem taxes				
Sales tax				
Hotel occupancy tax				
Mixed beverage taxes				
Other taxes				
Investment income				
Miscellaneous income				
Total general revenues				
Change in Net Position				
Net Position at Beginning of Year, as restated				
Net Position at End of Year				

The accompanying notes are an integral part of the financial statements.

Net (Expense) Revenue and Changes in Net Position	
Primary Government	Component Unit
Governmental Activities	Bell County Expo, Inc.
$ (27,694,406)	$ -
(20,284,757)	-
(61,985,542)	-
(7,093,189)	-
(8,816,520)	-
(992,389)	-
(227,373)	-
(4,160,779)	
$ (131,254,955)	-
-	287,119
-	287,119
118,320,161	-
34,902,035	-
1,544,151	-
838,785	-
257,204	-
9,644,122	-
2,198,847	-
167,705,305	-
36,450,350	287,119
392,707,258	459,574
$ 429,157,608	$ 746,693

BELL COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2025

	General	Capital Projects 2021 Fund	Capital Projects ARPA Fund	Nonmajor Governmental	Total
ASSETS					
Cash and cash equivalents	$ 4,957,636	$ -	$ -	$ 250	$ 4,957,886
Investments	62,315,376	16,412,091	6,399,023	52,905,023	138,031,513
Accounts receivable, net	8,561,786	19,845	-	2,429,935	11,011,566
Delinquent taxes receivable, net	2,661,430	-	-	742,574	3,404,004
Lease receivable	2,418,074	-	-	-	2,418,074
Due from other funds	3,740,706	416,482	408,046	2,302,685	6,867,919
Inventories and prepaid items	1,532,062	2,500	-	147,222	1,681,784
TOTAL ASSETS	$ 86,187,070	$ 16,850,918	$ 6,807,069	$ 58,527,689	$ 168,372,746
LIABILITIES					
Accounts payable	$ 2,060,449	$ 2,855,762	$ 2,206,587	$ 2,527,941	$ 9,650,739
Restitution payable	92,788	-	-	-	92,788
Accrued expenditures payable and other	8,929,548	-	-	68,141	8,997,689
Court cost deposits	130,034	-	-	-	130,034
Due to other governmental units and others	4,129,378	-	-	-	4,129,378
Due to other funds	-	-	-	6,867,919	6,867,919
Unearned revenue	5,159,463	-	-	3,644,304	8,803,767
TOTAL LIABILITIES	20,501,660	2,855,762	2,206,587	13,108,305	38,672,314
DEFERRED INFLOWS OF RESOURCES					
Lease related	2,217,682	-	-	-	2,217,682
TOTAL DEFERRED INFLOWS OF RESOURCES	2,217,682	-	-	-	2,217,682
FUND BALANCES					
Nonspendable	1,732,454	2,500	-	118,354	1,853,308
Restricted	1,294,182	13,992,656	4,600,482	28,121,814	48,009,134
Committed	-	-	-	546,408	546,408
Assigned	1,000,000	-	-	16,632,808	17,632,808
Unassigned	59,441,092	-	-	-	59,441,092
TOTAL FUND BALANCES	63,467,728	13,995,156	4,600,482	45,419,384	127,482,750
TOTAL LIABILITIES AND FUND BALANCES	$ 86,187,070	$ 16,850,918	$ 6,807,069	$ 58,527,689	$ 168,372,746

The accompanying notes are an integral part of the financial statements.

BELL COUNTY, TEXAS
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
September 30, 2025

Total Fund Balances - Governmental Funds		$ 127,482,750
Amounts reported for Governmental Activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. These assets consist of:		
Land	$ 16,054,132	
Historical buildings	6,021,854	
Construction in progress	108,038,852	
Infrastructure	248,548,911	
Building	259,108,664	
Vehicles	18,454,561	
Furniture and equipment	28,471,465	
Machinery and equipment	44,016,517	
Right-to-use leased asset	1,219,965	
Right-to-use subscription asset	13,330,177	
Accumulated depreciation and amortization	(309,526,011)	
Total capital assets	$ 433,739,087	433,739,087
Revenues in the Statement of Activities that do not provide current financial resources in the funds. These revenues consist of:		
Property taxes not collected	$ 2,692,026	
Total deferred revenue recognized	$ 2,692,026	2,692,026
Deferred outflows of resources are not available to pay for current period expenditures and, therefore, are not reported in the funds. Those deferred outflows consist of:		
Interest Receivable	$ 16,882	
Deferred amount on refunding	622,831	
Difference between expected and actual experience on pension plan	336,052	
Pension contributions subsequent to the measurement date	8,458,267	
Changes in actuarial assumptions used to determine OPEB liability	61,562	
Changes in actuarial assumptions used to determine OPEB plan	177,063	
Total deferred outflows of resources	$ 9,672,657	9,672,657
Some long-term liabilities and deferred inflows of resources are not due and payable in the current period and, therefore, are not reported in the funds. Those liabilities and deferred inflows consist of:		
Accrued interest	$ 1,000,375	
Arbitrage liabilities	123,745	
Compensated absences liabilities	3,665,326	
Net pension liabilities	4,632,568	
OPEB liabilities	1,175,937	
Lease liabilities	856,896	
Subscription liabilities	9,007,464	
Long-term debt, including premium/discounts	119,137,349	
Differences between projected and actual earnings on pension	4,045,062	
Differences between pension expected and actual experience	652,110	
Differences between OPEB expected and actual experience	66,411	
Changes in actuarial assumptions used to determine OPEB liability	65,669	
Total long-term liabilities and deferred inflows	$ 144,428,912	(144,428,912)
Net Position of Governmental Activities		$ 429,157,608

The accompanying notes are an integral part of the financial statements.

BELL COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
Year Ended September 30, 2025

	General	Capital Projects 2021 Fund	Capital Projects ARPA Fund	Nonmajor Governmental	Total
REVENUES					
Ad valorem taxes	$91,680,159	$ -	$ -	$ 26,014,916	$117,695,075
Sales tax	34,902,035	-	-	-	34,902,035
Hotel occupancy tax	-	-	-	1,544,151	1,544,151
Fees of office	11,183,677	-	-	1,366,158	12,549,835
Fines and forfeits	2,239,417	-	-	60,634	2,300,051
Intergovernmental	4,659,423	-	4,143,324	15,070,937	23,873,684
Licenses and permits	4,510,891	-	-	-	4,510,891
Adult probation program payments	-	-	-	2,142,928	2,142,928
Interest and other	7,208,405	786,459	491,366	5,456,940	13,943,170
Contributions for assistance programs	-	-	-	202,416	202,416
TOTAL REVENUES	156,384,007	786,459	4,634,690	51,859,080	213,664,236
EXPENDITURES					
Current:					
General administration	42,960,579	-	-	889,748	43,850,327
Judicial and legal	27,169,917	-	-	1,088,248	28,258,165
Public safety	69,513,610	-	-	21,739,032	91,252,642
Health and human services	1,783,717	-	-	6,897,966	8,681,683
Countywide road and bridge	7,503,443	-	-	9,416,229	16,919,672
Conservation	748,441	-	-	238,468	986,909
Law library books and services	-	-	-	120,293	120,293
Principal retirement	-	-	-	13,025,000	13,025,000
Interest and fiscal charges	-	-	-	3,778,283	3,778,283
Capital outlay	-	2,279,259	4,437,325	3,070,369	9,786,953
TOTAL EXPENDITURES	149,679,707	2,279,259	4,437,325	60,263,636	216,659,927
Excess (deficiency) of revenues over expenditures	6,704,300	(1,492,800)	197,365	(8,404,556)	(2,995,691)
OTHER FINANCING SOURCES (USES)					
Transfers in	1,584,792	409,662	294,002	13,754,615	16,043,071
Transfers out	(12,205,712)	-	-	(3,837,359)	(16,043,071)
Leases (as lessee)	908,715	-	-	-	908,715
Issuance of debt - subscriptions	3,300,247	-	-	-	3,300,247
NET OTHER FINANCING SOURCES (USES)	(6,411,958)	409,662	294,002	9,917,256	4,208,962
Net change in fund balance	292,342	(1,083,138)	491,367	1,512,700	1,213,271
FUND BALANCES AT BEGINNING	63,175,386	15,078,294	4,109,115	43,906,684	126,269,479
Fund balance at end of year	$63,467,728	$13,995,156	$ 4,600,482	$ 45,419,384	$127,482,750

The accompanying notes are an integral part of the financial statements.

BELL COUNTY, TEXAS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
Year Ended September 30, 2025

Net Change in Fund Balances - Total Governmental Funds		$ 1,213,271
Amounts reported for Governmental Activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount capital outlays exceeded depreciation in the current period:		
Capital outlay expenditures	$ 26,396,161	
Right-to-use leased equipment	908,715	
Right-to-use subscription asset	3,300,247	
Donation of capital assets	4,560,143	
Net effects of various miscellaneous transactions involving capital and right-to-use assets	(1,010,166)	
Depreciation and amortization expense	(19,676,566)	
Net adjustment	$ 14,478,534	14,478,534
The issuance of long-term debt provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of long-term debt principal is an expenditure in the governmental funds, where repayment reduces long-term liabilities in the Statement of Net Position. Also, governmental funds report the effect of issuance costs, premiums, discounts, leases and similar items when debt is first issued whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of the differnces in the treatment of long-term debt and related items:		
Lease Liability:		
Lease liability	$ 908,715	
Lease payments	(222,415)	
Net lease liability	686,300	
Subscription liability:		
Subscription Liability	3,300,247	
Subscription payment	(1,423,362)	
Net lease liability	1,876,885	
Amortized Premium on Issuance:		
Amortization of premium on issuance	(1,347,987)	
Total amortized premium on issuance	(1,347,987)	
Repayments:		
To bondholders	(13,025,000)	
Deferred charges on refunding, net of amortization	423,396	
Total repayments	(12,601,604)	
Net adjustment	$ (11,386,406)	11,386,406
Governmental funds report pension expense as the amount of the annual required contribution. However in the Statement of Activities pension cost is determined by the affects of the activity within the pension plan on the net pension liability.		
Pension expense	$ 1,757,127	
Required annual contributions	(11,061,965)	
Net adjustment	$ (9,304,838)	9,304,838
Some revenues and expense reported in the Statement of Activities, do not require the use of current financial resources, therefore, are not reported as revenue and expenditures in governmental funds:		
Decrease in accrued interest on debt	$ 226,388	
Increase in arbitrage liability	65,552	
Increase in compensated absences	213,752	
Increase in OPEB expense	133,292	
Required annual contributions	(72,557)	
Increase in other miscellaneous	(633,728)	
Total adjustment	$ (67,301)	67,301
Change in Net Position of Governmental Activities		$ 36,450,350

The accompanying notes are an integral part of the financial statements.

BELL COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -
GENERAL FUND
Year Ended September 30, 2025

	Budgeted Amounts			Variance With Final
	Original	Final	Actual	Budget
REVENUES				
Ad valorem taxes	$ 91,658,408	$ 91,658,408	$ 91,680,159	$ 21,751
Sales tax	33,866,400	33,866,400	34,902,035	1,035,635
Fees of office	10,934,200	10,934,200	11,183,677	249,477
Fines and forfeits	2,490,000	2,490,000	2,239,417	(250,583)
Intergovernmental	6,518,550	6,518,550	4,659,423	(1,859,127)
Licenses and permits	4,499,000	4,499,000	4,510,891	11,891
Interest and other	6,709,400	6,709,400	7,208,405	499,005
TOTAL REVENUES	156,675,958	156,675,958	156,384,007	(291,951)
EXPENDITURES				
General administration	37,974,426	44,792,437	42,960,579	1,831,858
Judicial and legal	28,187,704	28,219,653	27,169,917	1,049,736
Public safety	70,119,589	71,507,934	69,513,610	1,994,324
Health and human services	1,947,402	1,842,402	1,783,717	58,685
Countywide road and bridge	7,462,083	7,834,733	7,503,443	331,290
Conservation	749,553	814,853	748,441	66,412
TOTAL EXPENDITURES	146,440,757	155,012,012	149,679,707	5,332,305
EXCESS OF REVENUES OVER EXPENDITURES	10,235,201	1,663,946	6,704,300	5,040,354
OTHER FINANCING SOURCES(USES)				
Transfers in	1,702,000	1,702,000	1,584,792	(117,208)
Transfers out	(11,937,201)	(12,289,521)	(12,205,712)	83,809
Leases (as lessee)	-	908,715	908,715	-
Issuance of debt - subscriptions	-	3,300,247	3,300,247	-
NET OTHER FINANCING SOURCES (USES)	(10,235,201)	(6,378,559)	(6,411,958)	(33,399)
Net change in fund balance	$ -	$ (4,714,613)	292,342	$ 5,006,955
Fund balance at beginning of year			63,175,386	
Fund balance at end of year			$ 63,467,728	

The accompanying notes are an integral part of the financial statements.

BELL COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
September 30, 2025

	Private Purpose Trust Fund	Custodial Funds
ASSETS		
Cash and cash equivalents	$ -	$ 22,800,439
Investments	1,343,117	5,791,978
Accounts receivable	-	1,201,647
TOTAL ASSETS	1,343,117	29,794,064
LIABILITIES		
Accounts payable	208	33,797
Due to other governmental units and others	1,084,342	-
TOTAL LIABILITIES	1,084,550	33,797
NET POSITION		
Restricted for		
Bail bondman	258,567	-
Individuals, organizations, other governments	-	29,760,267
TOTAL NET POSITION	$ 258,567	$ 29,760,267

The accompanying notes are an integral part of the financial statements.

BELL COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
Year Ended September 30, 2025

	Private Purpose Trust Fund	Custodial Funds
ADDITIONS		
Contributions:		
Individuals and agencies	$ 4,620	$ 11,482,102
Investment earnings:		
Interest, dividends, other	11,094	165,477
Other taxes and fees for other governments	-	106,479,857
TOTAL ADDITIONS	15,714	118,127,436
DEDUCTIONS		
Beneficiary payments to individuals	-	8,005,034
Administrative expense	577	-
Payments to other entities	-	125,398,550
TOTAL DEDUCTIONS	577	133,403,584
Change in net position	15,137	(15,276,148)
Total net position at beginning of year	243,430	45,036,415
Total net position at end of year	$ 258,567	$ 29,760,267

The accompanying notes are an integral part of the financial statements.

BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

	Page
NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES	
A) Financial Reporting Entity	37
B) Government-Wide and Fund Financial Statements	38
C) Measurement Focus, Basis of Accounting and Financial Statement Presentation	39
D) Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity	44
E) New and Future Financial Reporting Requirements	51
NOTE II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY	52
NOTE III. NOTES ON FUND FINANCIAL STATEMENTS	
A) Cash and Investments	53
B) Accounts Receivables	55
C) Due from/to Other Funds	56
D) Fund Balances	57
E) Property and Sales Tax	58
F) Transfers	60
NOTE IV. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS	60
NOTE V. NOTES ON GOVERNMENT-WIDE FINANCIAL STATEMENTS	
A) Capital Assets	61
B) Deferred Outflows/Inflows of Resources	62
C) Leases	64
D) Noncurrent Liabilities	65
E) Bonds	65
F) Lease Liabilities	69
G) Subscription Liabilities	69
H) Pension Plans	70
I) Other Post-Employment Benefits	77
NOTE VI. OTHER INFORMATION	
A) Tax Abatements	82
B) Deferred Compensation Plan	85
C) Risk Management	85
D) Commitments and Contingencies	86
E) Related Organizations	87
F) Conduit Debt Obligations	87
G) Arbitrage	88
H) Subsequent Events	88


BELL COUNTY
STATE OF TEXAS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Bell County, Texas (the County) chartered in October 1850, operates using a commission form of government under the laws and statutes of the constitution of the State of Texas. The financial statements of the County have been prepared in accordance with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard setting body for governmental accounting and financial reporting. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards, which along with subsequent GASB pronouncements (Statements and Interpretations), constitute GAAP for governmental units. The most significant of these accounting policies are as follows.

A) FINANCIAL REPORTING ENTITY

The County provides various services to advance the welfare, health, morals, comfort, safety, and convenience of the County and its inhabitants. In evaluating how to define the County, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the financial reporting entity is determined by applying the criteria set forth in GASB Statement No. 14. The following legally separate entity is as a discretely presented component unit of the County, presented in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government. Discretely presented component units are entities that are legally separate from the County, but for which the County is financially accountable or whose relationship with the County is such that exclusion would be misleading or incomplete.

Discretely Presented Component Unit

The Bell County Expo, Inc. (Expo) is a non-profit corporation established by the County. For the following reasons, the Expo is a component unit of the County. The Expo manages operations for the benefit of the County's citizens similar to other government operations. The County's annual budget provides for reimbursement of the Expo's operating and capital expenditures. Extraordinary and unusually expensive repairs and maintenance or capital improvements are subject to the County's approval prior to funding. All such improvements approved and made to the Expo become the property of the County. All physical assets under the control of the Expo including all cash on hand or in banks are property of the County.

The County has entered into a management agreement with the Expo, a private non-profit, non-stock and nonmember corporation. The incorporation of the Expo was by direction of the Commissioners' Court of the County and the Commissioners' Court appoints its directors. This agreement, a contract for services, specifies that Expo is an independent contractor managing the premises and other assets that are the County's property. Expo collects revenue for the County and remits collections monthly. Expo provides the County with estimates of expenditures and receives advances from the County to fund these expenditures on a quarterly basis. Expo issues annual audited financial statements. These financial statements depict the operations and financial condition of the Expo, including County funds, which the Expo holds in a fiduciary capacity.

These financial statements are available by contacting Expo, P. O. Box 206, Belton, Texas 76513. The Expo's fund balances are restricted for expenses of operations, maintenance and repair payments or the construction of new buildings and facilities. Due to this component unit's financial accountability and because this component unit does not serve the County exclusively or almost exclusively, Bell County Expo, Inc. has been included in the reporting entity as a discretely presented component unit.

B) GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Government-Wide Financial Statements

The government-wide financial statements report information on all of the non-fiduciary activities of the Primary Government and its component unit with most of the interfund activities removed. By definition, assets of fiduciary funds are for the benefit of a third party (other local governments, private parties, pension participants, etc.) and are not available for activities or obligations of the County. Accordingly, these funds are not in the government-wide statements. Governmental activities of the primary government, supported by taxes and intergovernmental revenues, are reported separately from the discretely presented component unit, which relies to a significant extent on fees and charges for support.

Statement of Net Position

This statement is designed to display the financial position of the reporting entity as of year-end. Governments report all capital assets, including infrastructure, in the government-wide Statement of Net Position and report depreciation expense – the cost of "using up" capital assets – in the Statement of Activities. Net position is divided into three categories: 1) net investment in capital assets; 2) restricted; and 3) unrestricted.

Statement of Activities

This statement demonstrates the degree to which the direct expenses of a given function are offset by program revenues of that function. Therefore, this statement reflects both the gross and net costs per functional category (general administration, judicial and legal, public safety, health and human services, countywide road and bridge, conservation and law library books and services) and the amount otherwise supported by general revenues. Direct expenses (including depreciation) are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general revenues. The County does not allocate indirect expenses. The operating grants column reflects grant revenue specific for non-capital operating expenditures while the capital grants column reflects grant revenue specific for capital expenditures.

Fund Financial Statements

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

In the fund financial statements, financial transactions and accounts of the County are organized by fund, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that are comprised of assets, liabilities, fund balance/net position, revenues and expenditures/expenses.

Budget-to-Actual Comparison Schedules

Demonstrating compliance with the adopted budget is an important component of a government's accountability to the public. Many citizens participate in the process of establishing the annual operating budgets of state and local governments and have keen interest in following the financial progress of their governments over the course of the year. A budget-to-actual statement for the General Fund are presented in the basic financial statement. In addition, budget-to-actual comparison schedules for the General Fund and the County's non-major special revenue funds are presented as supplementary information.

C) MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND FINANCIAL STATEMENT PRESENTATION

1. Measurement Focus and Basis of Accounting

Full Accrual Basis Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met. Capital assets and related depreciation are also recorded in these statements. The custodial funds, which use the economic resource measurement focus, use the accrual basis of accounting to recognize assets, liabilities, additions and deductions.

Modified Accrual Basis Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. In the governmental funds, revenues are recorded as soon as they are - susceptible to accrual (both measurable and available). Revenues are available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment has matured and is due. Similarly, expenditures related to claims and judgments and compensated absences are recorded only to the extent that they are expected to be liquidated with expendable available financial resources. Capital assets, with related depreciation, and long-term liabilities are not recorded in these statements.

In applying the susceptible to accrual concept to property taxes and intergovernmental revenues other than grants, the County defines "available" to mean received within 60 days after year-end.

In the State of Texas, central appraisal districts have assumed the responsibility for the collection of property taxes and for distributing those collections to the respective local government. The local governments set their individual tax rates within limits provided by State law. However, collections and pursuit of delinquent taxes are the responsibility of the appraisal district. The County records estimated receivables relating to property taxes when the underlying tax is assessed. Amounts not received within 60 days are reported as unearned revenue. At year-end, unearned revenue relating to property taxes primarily includes amounts related to late filers, delinquent returns and audits, and unallocated withholding, not received within the County's availability period.

In applying the susceptible to accrual concept to operating and capital grants classified with intergovernmental revenues in the fund financial statements, the County records receivables when the applicable eligibility requirements including time requirements are met. Related revenues are recognized to the extent that cash is expected to be received within one year of year-end. Resources received before the eligibility requirements are met are reported as unearned revenue within governmental funds and unearned revenue in the government-wide financial statements.

Charges for services, licenses and permits, fines and penalties, and miscellaneous revenues (except earnings on investments) are generally recorded as revenues when received in cash during the year. At year-end, receivables are recorded for significant amounts due. If such amounts are received in cash after year-end within the County's sixty-day availability period, they are recognized as revenue; if not, such amounts are reported as unearned revenue.

2. Financial Statement Presentation

Major Governmental Funds

The **General Fund** is the government's primary operating fund. It accounts for all financial resources of the general government, except for financial resources required to be accounted for in another fund.

The **Capital Projects 2021 Fund** accounts for projects financed by Certificates of Obligation, Series 2021. Projects included are acquisition, construction, enlargement, renovation, repair, and improvements of county facilities to include jail facilities, a diversion center, annex facilities and museum storage. Proceeds will also be used for the purchase of technical and computer equipment, to include a financial management system, and the cost of professional services, furnishings, fixtures and equipment for all projects.

The **Capital Projects ARPA Fund** accounts for a portion of the local government assistance funds received from the American Recovery Plan Act. These funds will be utilized to expand current jail facilities to address the increased jail population due to the closure of many court processes during the COVID-19 pandemic.

Additionally, the County reports the following fund types:

Nonmajor Governmental Fund Types - Governmental funds are those through which most governmental functions of the County are financed. The acquisition, use, and balances of the County's expendable financial resources and the related current liabilities (except those, if any, which should be accounted for in proprietary or fiduciary funds) are accounted for through governmental funds. The measurement focus is a determination of financial position and changes in financial position, rather than upon net income determination. The following nonmajor governmental fund types are maintained by the County:

Special Revenue Funds - To account for the proceeds of specific revenue sources (other than debt service and capital projects) that are legally restricted or committed to expenditures for specified purposes.

Capital Projects Funds - To account for financial resources to be used for the acquisition or construction of major capital facilities.

Debt Service Funds - To account for the accumulation of resources for, and the payment of general long-term debt principal, interest, and related costs.

Fiduciary Fund Type

The County's fiduciary funds consist of trust and custodial funds as follows:

Trust and Custodial Funds - To account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and other funds. These include Private Purpose Trust and Custodial Funds.

Private Purpose Trust Fund is accounted for using the accrual basis of accounting, whereby revenues are recognized when earned, and expenses are recognized when incurred. All assets and all liabilities associated with the operation of these funds are included on the balance sheet and accounted for using the flow of economic resources measurement focus.

The following is the private purpose trust fund and its respective activity:

Bail Bond Fund - To account for the deposits made by various bail bonding firms in order for those firms to operate in the county.

Custodial Funds are custodial in nature, are maintained on the accrual basis, and account for the administering and collection of contributions, taxes and fees for individuals and other entities.

The following is a list of the custodial funds and their respective activities:

Housing Finance Fund
To account for funds received on behalf of the Housing Finance Board in connection with the issuance of bonds for low-income housing.

District Clerk Fund/County Clerk Fund
To account for funds held in trust in connection with litigation in progress in the County and District Courts and to account for funds held in trust for minors and estates. There are no trust agreements associated with this fund.

County Attorney Forfeiture Escrow Fund
To account for funds confiscated by the County Attorney's office during drug or gambling-related raids, arrests, and investigations until such funds are awarded by the Court to local, State or Federal authorities or returned to the defendant.

Domestic Relations Fund
To account for the collection and payment of child support and alimony funds, on behalf of the Attorney General, processed by the District Clerk.

Juvenile Probation and Welfare Fund
To account for the collection and payment of restitution pursuant to court decrees processed for juvenile cases within the County.

Restitution Fund
To account for the collection and payment of restitution on behalf of the Adult Probation Department of the State of Texas.

Central Texas Housing Fund
To account for funds received on behalf of the Central Texas Housing Board in connection with the issuance of bonds for housing.

County Treasurer Hot Check Fund
To account for funds collected to cover hot checks and disbursed to claimants.

Bell County Organized Crime Seizure Fund
To account for funds confiscated by the Bell County Organized Crime Seizure Fund during drug-related raids, arrests, and investigations until such monies are awarded by the Court to State or Federal authorities or returned to the defendant.

District Attorney Drug Seizure Fund #2
To account for funds confiscated by the District Attorney's Office during drug-related arrest and investigations in 1990 and thereafter, until such monies are awarded by the Court to local, State or Federal authorities or returned to the defendant.

Bell County Health Facility Development Corporation Fund
To account for commissions and other revenue generated as a product of the County acting as a conduit for low interest rate, tax exempt bonds for the development of health facilities.

Bell County Industrial Development Corporation Fund
To account for revenue generated as a product of the County acting as a conduit for low interest rate bonds for development of industrial corporations.

DHS Restitution Fund
To account for the collection and payment of restitution to the Department of Human Services for welfare fraud cases.

Bell/Lampasas Restitution Fund
To account for the collection and payment of restitution pursuant to court decrees for juvenile cases within the Lampasas County for the Bell/Lampasas Juvenile Court.

Land Records Escrow Fund
To account for funds held in escrow in connection with the recording of documents.

Local Provider Participation Fund
To account for the collections from institutional health care providers within the County and for the payments to the state of Texas to provide the nonfederal share of the Medicaid supplemental payment program.

Inmate Custodial Fund
To account for the collections of deposits on behalf of inmates in the Bell County Jail and for the payments from inmates for commissary items and reimbursement of expenditures.

BellNET Fund
To account for the collections and payments on behalf of BellNET, Inc., which is a non-profit corporation for the purpose of promoting distance learning and educational opportunities, improving health care and demonstrating new teaching techniques, video conferencing and data exchange.

Census Project Fund
To account for funds collected on behalf of a local corporative to fund public education and outreach on Census data collection.

Budgeting

Budgets are adopted for the General Fund, Debt Service Funds and all Special Revenue Funds with the exception of 1) Adopt a Road Fund, 2) Indigent Defense Grant, 3) ASR Project, 4) Opioid Settlement Fund, and 5) 2013 Limited Tax Refunding Fund. An operating budget is legally adopted each year at the category level within each department on the same modified accrual basis used to reflect actual revenues and expenditures. The Commissioners' Court is authorized to transfer budgeted amounts between departments or accounts. Expenditures may not legally exceed appropriations on a departmental level; however, this is not strictly enforced by the Commissioners' Court. Budgeted amounts are as originally adopted or as amended by the Commissioners' Court. Commissioners' Court approval is sought and obtained for all budget amendments; no amendments can be made without the approval of the Commissioners' Court.

During the year ended September 30, 2025, there were multiple amendments material in relation to the original budget. A new inmate medical contract totaled $ 1.9 million increase, weather-related repairs totaled $ 554 thousand, $ 250 thousand for a mid-year additional personnel, and $ 106 thousand for a new Historical Courthouse boiler.

Encumbrances

Encumbrance accounting, whereby purchase orders, contracts, and other commitments for the expenditure of monies are recorded to reserve a portion of the applicable appropriation, is employed during the fiscal year as an extension of the formal budgetary control in the General, Special Revenue, and any Capital Projects Funds. Although appropriations lapse at year-end, it is the County's intention to honor such commitments. The amounts of these commitments are included in the appropriate classification of fund balance depending on the restrictions of the revenue that will be used for the expenditure.

Encumbrances by major funds and nonmajor funds in the aggregate are shown below:

	Encumbrances
Major Funds:	
General Fund	$ 420,926
2021 Capital Projects Fund	9,229,167
	9,650,093
Nonmajor Funds:	2,406,480
Totals	$ 12,056,573

D) ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION OR EQUITY

1. Cash and Cash Equivalents

Cash and cash equivalents include all cash available upon demand or having a maturity date of less than three months.

2. Deposits and Investments

The County's depository agreement requires collateralization of all demand deposits and time deposits (certificates of deposit). State statutes require that the collateral be governmental securities or letters of credit. All deposits of the County were collateralized by letters of credit as of September 30, 2025.

Investments in government pools are recorded at amortized cost. All other investments are recorded at fair value based on quoted market prices. Fair value is the amount at which a financial instrument could be exchanged in current transaction between willing parties.

3. Accounts Receivable and Credit Risk

Substantially all accounts receivable as of September 30, 2025 are due from other governmental units for inmate lodging, sales taxes, and other governmental services. Receivables of the County are generally from the State of Texas and other governmental units that are collected within 60 days of year-end.

4. Inventories and Prepaid Items

Inventories, which are expended as they are consumed, are stated at cost. Cost is determined for inventories of Road & Bridge Fund supplies using the FIFO method.

Prepaid balances are for payments made by the County in the current year to provide services occurring in the subsequent fiscal year and are recorded as prepaid items in both government-wide and fund financial statements.

The County uses the consumption method to recognize inventories and prepaids. Reported inventories and prepaid items in governmental funds are offset by a fund balance reserve, which indicates that they do not constitute available spendable resources even though they are a component of net current position.

5. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental columns in the government-wide financial statements. The County defines capital assets as assets with an initial, individual cost of more than $ 5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets, donated works of art and similar items, including capital assets received in a service concession arrangement, are reported at acquisition value, not fair value.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the useful life are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, and equipment of the primary government, as well as the component unit, are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Infrastructure	5 - 70
Building	5 - 75
Vehicles	7 - 20
Furniture and equipment	10 - 25
Machinery and equipment	10 - 20

6. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position and/or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s); accordingly, this expense/expenditure is recorded as an outflow of resources in future period(s).

The County has the following items that qualify for reporting in this category.

- Deferred amount on refunding – A deferred amount on refunding results from the difference in the carrying value of refunded debt and its reacquisition price and is deferred and amortized over the shorter of the life of the refunded or refunding debt.
- Difference between projected and actual earnings on pension plan – A deferred amount results from the difference between the projected and the actual pension plan earning and is deferred and amortized over a five-year period.
- Pension contributions subsequent to the measurement date – A deferred amount results from contributions made after the measurement date and recognized in the following fiscal year.
- Changes in actuarial assumptions used to determine OPEB liability – This is the difference caused by a change in assumptions from the prior year and is deferred and amortized over a five-year period.
- Difference between the expected and actual pension experience – This difference is deferred and amortized over a five-year period.

In addition to liabilities, the statement of financial position and/or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to future period(s) and, accordingly, this revenue will be recognized as an inflow of resources in future period(s).

The County has the following items that qualify for reporting in this category.

- Difference between the expected and actual pension experience – This difference is deferred and amortized over a five-year period.
- Difference between projected and actual earnings on pension plan – A deferred amount results from the difference between the projected and the actual pension plan earning and is deferred and amortized over a five-year period.
- Changes in actuarial assumptions used to determine pension liability - This is the difference caused by a change in assumptions form the prior year and is deferred and amortized over a five-year period.
- Difference between the expected an actual OPEB experience – This difference is deferred and amortized over a five-year period.
- Changes in actuarial assumptions used to determine OPEB liability – This is the difference based by a change in assumptions from the prior year and is deferred an amortized over a five- year period.
- Lease related – Lease revenue is deferred and will be recognized over the term of the individual leases.

7. Compensated Absences

- **Vacation –** Full-time employees accumulate two weeks (three weeks with over five years of service) of vacation that must be used by December 31 each year. Any accumulated time not used by December 31 is forfeited. In the event of termination, an employee with at least one year but less than five years continuous service is paid for all accumulated vacation days up to the amount of vacation accrued as of January 1 of the year of termination, less any hours taken between January 1 and the date of termination up to two weeks. Likewise, an employee with over five years of service is paid for all accumulated vacation days up to the amount of vacation accrued as of January 1 of the year of termination, less any hours taken between January 1 and the date of termination up to three weeks. A liability for amounts expected to be paid, before the forfeiture of balances on December 31, have been accrued in the Government-Wide statements.
- **Sick Leave –** Sick leave benefits are earned by full-time employees at a rate of 4.62 hours per pay period which equates to 120 hours annually. In the event of termination, unused sick leave is not paid. The amount of sick leave expected to be paid out, which was earned from previous year's accruals, is not material to the financial statements.
- **Overtime Compensation** – Employees that earn overtime can, at the department head's discretion, accrue the time at an overtime rate. These balances are paid out at termination. Accrual balances are recorded as a liability in the Government-Wide Statement.
- **Holiday Pay** – Through FY21, holiday pay for employee, required to work on holidays, were accrued and would be paid out at termination. Starting with FY22, holiday pay is paid to each employee instead of accruing. Any prior accrual balances are recorded as a liability in the Government-Wide Statement.

8. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts are deferred and are amortized over the life of the bonds using the effective interest method. Bonds Payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

9. Net Pension Asset/Liability

In the government-wide financial statements, net pension asset/liability, which is the difference between the total pension liability and the fiduciary net position, is recorded in the current fiscal year as of the valuation date. Deferrals are recorded in the current fiscal year for the difference in investment earnings, the difference in experience, difference in actuarial assumptions and the contributions made after the valuation date. Texas County & District Retirement System (TCDRS) calculates the pension expense for the County.

Pension expense is the sum of the following:

1. Change in net pension liability from prior year;
2. Contributions made during the current fiscal year;
3. Recognition of prior year contributions made after the valuation date;
4. Deferral of current year contributions made after the valuation date;
5. Less the deferrals of the difference in investment earnings; and
6. Adjusted for the deferrals of the difference in experience.

In the fund financial statements, governmental fund types recognize employer contributions, which are composed of normal cost and amortization of unfunded prior service cost, during the fiscal year they are made.

10. Other Post-Employment Benefits

It is the policy of the County to fund a portion of the cost for post-employment health and dental insurance for participating retired employees. The amount funded is capped at $ 180 per month for health insurance and $ 9 per month for dental insurance. The retired employees may no longer participate when they become eligible for Medicare.

11. Net Position

In the government-wide financial statements, net position is restricted when there are limitations imposed on its use, either through the enabling legislations adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

The categories of net position are presented as:

1. Investment in Capital Assets – Capital Assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvement of those assets, and increased by unspent bond proceeds.
2. Restricted for Debt Service – restricted for the retirement of debt.
3. Restricted for Capital Projects – funds that are restricted for future capital improvements.
4. Unrestricted – funds with no limitations imposed on the use.

12. Fund Balance

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent.

The classifications used in the governmental fund financial statements are as follows:

- Non-spendable – Includes amounts that are not in spendable form or are required to be intact.
- Restricted – Includes amounts that are restricted by external creditors, grantors, or contributors, or restricted by legal constitutional provisions.
- Committed – Includes amounts committed by the Commissioners' Court, by resolution of the Court, and modified or rescinded by the Court.
- Assigned – Includes amounts assigned by specific uses, authorized by the Commissioners' Court. The Court establishes these assignments by passage of a resolution either through adoption or by amendment of the budget as intended for specific purposes.
- Unassigned – This is the residual classification used for those amounts not assigned to another category in the General Fund. Deficit fund balances in other governmental funds are also presented as unassigned.

The County is committed to maintaining a prudent level of financial resources to maintain a high bond rating and to protect the County from the effects of fluctuations in revenues and unpredicted expenditures. The County's Minimum Fund Balance Policy for General Fund requires a reserve to be maintained at a minimum amount equal to three (3) months current operating expenditures. Because amounts in the non-spendable, restricted, committed, and assigned categories are subject to varying constraints on their use, the reserve consists of balances that are otherwise unassigned. The County's current Minimum Fund Balance Policy was adopted on September 12, 2011.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, with unrestricted resources utilized as needed. When unrestricted resources are needed, the County's policy is to use committed amounts first, followed by assigned amounts and then unassigned amounts as needed.

13. Leases

The County is a lessee for noncancellable leases of copier and tower antenna site equipment. The County recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements.

At the commencement of a lease, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the County determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

The County uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the County uses its estimated incremental borrowing rate as the discount rate for leases.

The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the County is reasonably certain to exercise.

The County monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

The County is a lessor for noncancellable leases of buildings and a parcel of land.

The County recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the County initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the County determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

The County uses its estimated incremental borrowing rate as the discount rate for leases. The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The County monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

14. Subscription-Based Information Technology Arrangements (SBITAs)

The County is a lessee for some noncancellable lease of certain subscription-based information technology arrangements. The County recognizes a SBITA liability and an intangible right-to-use subscription asset in the government wide financial statements.

At the commencement of a SBITA contract, the County initially measures the SBITA liability at the present value of payments expected to be made during the subscription term. Subsequently, the SBITA liability is reduced by the principal portion of subscription payments made. The SBITA asset is initially measured as the initial amount of the SBITA liability, adjusted for subscription payments made at or before the subscription commencement date, plus certain initial direct costs. Subsequently, the SBITA asset is amortized on a straight-line basis over its useful life.

Key estimates and judgements related to SBITA arrangements include how the County determines (1) the discount rate it uses to discount the expected subscription payments to present value, (2) subscription term, and (3) subscription payments.

The County uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for SBITA arrangements.

The subscription term includes the noncancellable period of the SBITA arrangement. Subscription payments included in the measurement of the SBITA liability are composed of fixed payments and purchase option price that the County is reasonably certain to exercise. In determining the subscription term, management considers all facts and circumstances that create an economic incentive to exercise an extension option, or not exercise a termination option. Extension options (or periods after termination options) are only included in the subscription term if the SBITA arrangement is reasonably certain to be extended (or not terminated).

The County monitors changes in circumstances that would require a remeasurement of its SBITA arrangement and will re-measure the SBITA asset and liability if certain changes occur that are expected to significantly affect the amount of the SBITA liability.

SBITA assets are reported with other capital assets and SBITA liability are reported with long-term debt on the statement of net position.

Assets and liabilities arising from a SBITA arrangement are initially measured on a present value basis. SBITA liabilities include the net present value of the following contract payments:

- Fixed payments,
- Amounts expected to be payable by the County under residual value guarantees,
- The exercise price of a purchase option if the group is reasonably certain to exercise that option, and
- Payments of penalties for terminating the subscription arrangement, if the subscription term reflects the County exercising that option.

Subscription payments to be made under reasonably certain extension options are also included in the measurement of the liability. Extension and termination options are included in some subscription arrangements across the County.

The subscription payments are discounted using the interest rate implicit in the subscription contract. If that rate cannot be readily determined, which is generally the case for subscription arrangements in the group, the lessee's incremental borrowing rate is used, being the rate that the individual lessee would have to pay to borrow the funds necessary to obtain an asset of similar value to the right-of-use asset in a similar economic environment with similar terms, security, and conditions.

Variable payments that depend on an index or a rate (such as the Consumer Price Index or a market interest rate), initially measured using the index or rate as of the commencement of the subscription term.

15. Transactions Between Funds

Short-term advances between funds are accounted for in the appropriate interfund receivable and payable accounts. Transfers of a recurring or routine nature that have been legally authorized are treated as transfers and are included in the results of operations.

16. Federal and State Grants

Revenues from federal and state grants are recognized as actual expenditures are incurred, limited to the amount of the total grant award. Shared revenues are recognized based on the fiscal period to which the entitlements received apply.

17. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Specifically, the actuarial calculations used to determine the annual required contributions and related liabilities of the County's retirement plan and other post-employment obligations are based on assumptions about the possibility of events far into the future. Accordingly, actual results could differ from those estimates.

E) NEW AND FUTURE FINANCIAL REPORTING REQUIREMENTS

The GASB has issued the following statements, which were implemented in FY2025.

Statement No. 101, *Compensated Absences* – This Statement's objective is to better meet the information needs of the financial statement users by updating the recognition and measurement guidance for compensated absences. It is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

During the current fiscal year, the County implemented GASB 101. The County has historically recorded liabilities for overtime compensation and holiday pay balances in the Government-Wide Statements. During implementation sick leave and vacation accruals were analyzed to determine if liabilities should be recognized. Sick leave is not paid out at time of termination, and it was determined that balances paid out in current year, where were accrued in prior year, are not material to the statements and, therefore, not recorded as a liability. Vacation accruals are given each January 1 and forfeited each December 31. It was determined that liabilities should be recorded for the amount of vacation accruals that are expected to be paid between the end of the fiscal year and the time the accruals are forfeited. The County now recognizes estimated liabilities for these accruals. The effects of the change in accounting principal are summarized in the table below.

	Government Wide Statement of Activities
Net position at September 30, 2024, as previously reported	$ 393,485,900
Implementation of GASB 101, Compensated Absenses	(778,642)
Net position at September 30, 2024, as restated	$ 392,707,258

The GASB has issued the following statements, which will become effective in future periods.

Statement No. 103, Financial Reporting Model Improvements – This statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This statement also addresses certain application issues. If applicable, this Statement will be implemented in fiscal year 2026.

Statement No. 104, Disclosure of Certain Capital Assets – This statement requires certain type of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34. Lease assets recognized in accordance with Statement 87, Leases, intangible right-to-use assets recognized in accordance with Statement 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, should be disclosed separately by major class of underlying asset in the capita assets note disclosures. Subscription assets recognized in accordance with Statement 96, Subscription-Based Information Technology Arrangements, also should be disclosed separately. In addition, this statement requires intangible assets other than those three types to be disclosed separately by major class. If applicable, this Statement will be implemented in fiscal year 2026.

The impacts of these statements have not yet been determined.

NOTE II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary Data

The Commissioners' Court adopts an "appropriated budget" for the General Fund. The County is required to present the adopted and final amended budgeted revenues and expenditures for this fund. The County compares the final amended budget to actual revenues and expenditures. General Fund report appears on page 32.

The following procedures are followed in establishing the budgetary data reflected in the financial statements:

1. Prior to September 30, the County prepares a budget for the next succeeding fiscal year beginning October 1. The operating budget includes proposed expenditures and the means of financing them.

2. A meeting of the Commissioners is then called for adopting the proposed budget. At least ten days public notice of the meeting must be given.

3. Prior to October 1, the budget is legally enacted through passage of a resolution by the Commissioners' Court. Once a budget is approved, amendments require approval of a majority of the members of the Commissioners' Court. Amendments are presented to the Commissioners' Court at its regular meetings. Each amendment must have Court approval. As required by law, such amendments are made before the fact, are reflected in the official minutes of the Court, and are not made after fiscal year end. Because the Court has a policy of careful budgetary control, several amendments were necessary during the year.

4. Each budget is controlled by the official or department head of each department. Budgeted amounts are as amended by the Court. All budget appropriations lapse at year-end.

NOTE III. NOTES ON FUND FINANCIAL STATEMENTS

A) CASH AND INVESTMENTS

1. Deposits

Legal and Contractual Provisions Governing Deposits and Investments

The **Public Funds Investment Act** (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports and establishment of appropriate policies. Among other things, it requires the County to adopt, implement, and publicize an investment policy. This policy must address (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) for pooled fund groups, the maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, (9) and bid solicitation preferences for certificates of deposit. Statutes authorize the County to invest in (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas; (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers' acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, (10) and common trust funds.

The Act also requires the County to have independent auditors perform test procedures related to investment practices as provided by the Act. The County is in substantial compliance with the requirements of the Act and with local policies.

The funds of the County must be deposited and invested under the terms of the contract, the contents of which are set in the depository contract law. The depository bank places approved pledged securities for safekeeping and trust with the County's agent bank in an amount sufficient to protect County funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation (FDIC) insurance.

As of September 30, 2025, the County's deposit balances were as follows:

	Primary Government	Component Unit	Total Reporting Entity
Total Bank Balance Deposits	$ 5,121,482	$ 2,220,355	$ 7,341,837
Carrying Amount	$ 4,957,886	$ 2,243,657	$ 7,201,543

Foreign Currency Risk – The County's deposits are not exposed to foreign currency risk.

Custodial Credit Risk – The County's investment policy requires all funds to be fully collateralized. As of September 30, 2025, all the deposits for Bell County were collateralized by securities held in a joint custody account with PNC Bank at The Federal Reserve Bank of Kansas City.

The policies of the Bell County Expo, Inc., a discretely presented component unit, also require full collateralization. Of the cash balance, $ 250,000 was insured by the Federal Deposit Insurance Corporation (FDIC), and the remaining portion was secured by $ 4,028,265 of collateralized securities as of September 30, 2025.

2. Investments

As of September 30, 2025, the County had the following investments:

	Carrying Amount	Fair Value
Primary Government		
Certificates of Deposit	$ 12,230,971	$ 12,230,971
Agencies	7,006,364	7,006,364
Investment pool: TexPool	118,794,178	118,794,178
Total investments	$ 138,031,513	$ 138,031,513

Funds of Bell County are invested in accordance with federal and state laws and Bell County's investment policy. The County invests according to the investment strategies for each fund as they are adopted by Commissioners' Court. Investments include restricted unspent proceeds in capital project funds and restricted investments in debt service funds. Fiduciary fund cash is properly collateralized, and investments of the fiduciary funds are invested in TexPool. Their fair value on September 30, 2025 amounted to $ 22,800,439.

The managed public funds investment pool represents the County's investment in Texas Local Government Investment Pool (TexPool). Authorized investments of TexPool include obligations of the U.S. or its agencies, direct obligations of the State of Texas or its agencies, certificates of deposit, repurchase agreements, no load money market mutual funds, and highly rated commercial paper. On September 30, 2025, the fair value of the County's investments in TexPool equaled its carrying value.

TexPool does not have any limitations and restrictions on withdrawals such as notice periods or maximum transaction amounts. Additionally, TexPool does not impose any liquidity fees or redemption gates.

TexPool has been established for governmental entities in conformity with the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, and the Public Funds Investment Act, Chapter 2256 of the Texas Government Code. The State Comptroller of Public Accounts exercises oversight responsibility over TexPool. Oversight includes the ability to significantly influence operations, designation of management and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both Participants in TexPool and other persons who do not have a business relationship with TexPool. Finally, TexPool is rated AAAm by Standard & Poor's. Following criteria for GASB Statement No. 79, *Certain External Investment Pools and Pool Participants,* TexPool carries investments at amortized cost, which approximates fair value. The County's fair value position is the same as the value of TexPool shares.

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

As of September 30, 2025, the County has the recurring fair value measurements for agencies and marketable Certificates of Deposit of $ 19,237,335 valued using quoted prices for similar assets in active markets (Level 2 inputs).

Interest Rate Risk – In accordance with its investment policy, the County manages its exposure to declines in fair value by limiting the weighted average maturity of its investment portfolio to less than nine months. As of September 30, 2025, the weighted average maturity of the County's investment portfolio was 81 days.

Other Credit Risk Exposure – The County's direct investment in debt securities consists of debt securities of the U. S. Government and obligations of the U. S. government agencies that are implicitly guaranteed by the U. S. government. The County also invests in external investment pools that invest in debt securities.

Foreign Currency Risk – The County's investments are not exposed to foreign currency risk.

Credit Risk – In compliance with the County's Investment Policy, as of September 30, 2025, the County is authorized by statute to invest in obligations of the United States or its agencies and instrumentalities. Federal Agency Obligations held on September 30, 2024 by Bell County included Federal Farm Credit Banks (FFCB), Federal Home Loan Banks (FHLB), Federal Home Loan Mortgage Corporation (FHLMC) and Federal National Mortgage Association (FNMA), all of which were rated by Moody's as Aa1 and by Standard & Poor's at AA+.

Custodial Risk – The County's policy requires investments, other than investment pools and money market mutual funds, to be held by a third-party custodian bank. All the County's investments, other than investment pools, were held by the County's third-party custodian bank in the County's name.

B) ACCOUNTS RECEIVABLES

Receivables on September 30, 2025, were as follows:

	General Fund	Capital Projects 2021 Fund	Nonmajor Governmental Funds	Total
Governmental Activities:				
Accounts receivable, net:				
Sales tax receivable	$ 5,535,527	$ -	$ -	$ 5,535,527
Grants receivable	1,322,740		1,825,914	3,148,654
Fines & fees	764,826	-	2,576	767,402
Intergovernmental and other	938,693	19,845	601,445	1,559,983
Total Accounts receivable, net	$ 8,561,786	$ 19,845	$ 2,429,935	$ 11,011,566
Delinquent taxes receivable, net:				
Delinquent receivables	$ 3,232,714	$ -	$ 914,380	$ 4,147,094
Allowance for bad debts	(571,284)	-	(171,806)	(743,090)
Total Delinquent taxes receivable, net	$ 2,661,430	$ -	$ 742,574	$ 3,404,004
Lease receivable, net	$ 2,418,074	$ -	$ -	$ 2,418,074

C) DUE FROM/TO OTHER FUNDS

The purpose of the interfund balances is mainly for cash flow concerns, and the amounts are to be repaid in the current year.

Individual interfund receivable and payable balances on September 30, 2025 were due from/to other funds as follows:

	Due From	
	Nonmajor Governmental Funds	Total
Due to:		
General Fund	$ 3,740,706	$ 3,740,706
Capital Projects 2021 Fund	416,482	416,482
Capital Projects ARPA Fund	408,046	408,046
Nonmajor Governmental Funds	2,302,685	2,302,685
Total	$ 6,867,919	$ 6,867,919

D) FUND BALANCES

The major components of the County's governmental fund balance as of September 30, 2025 are as follows:

Description	General	Capital Projects 2021 Fund	Capital Projects ARPA Fund	Nonmajor Governmental	Total
Nonspendable:					
Inventory and prepaid items	$ 1,732,454	$ 2,500	$ -	$ 118,354	$ 1,853,308
	1,732,454	2,500	-	118,354	1,853,308
Restricted for:					
Adult probation programs	-	-	-	3,358,934	3,358,934
Animal control	-	-	-	19,917	19,917
Aquifer storage & recovery	-	-	-	259	259
Community assistance programs	-	-	-	36,939	36,939
Conservation	-	-	-	78,355	78,355
Courthouse Security	28,513	-	-	-	28,513
Court record preservation	-	-	-	2,692,480	2,692,480
Court reporter service	100,618	-	-	-	100,618
Court technology	-	-	-	1,599,305	1,599,305
Debt service	-	-	-	2,899,240	2,899,240
District clerk preservation	513,196	-	-	-	513,196
Drug court	-	-	-	269,249	269,249
Elections	-	-	-	110,994	110,994
Health and welfare	-	-	-	2,414	2,414
Inmate commissary	-	-	-	1,023,696	1,023,696
Jail expansion/renovations	-	-	4,600,482	-	4,600,482
Judicial and legal	-	-	-	448,659	448,659
Juvenile probation	-	-	-	447,091	447,091
Killeen annex	-	13,239,696	-	-	13,239,696
LEOSE training and travel	-	-	-	144,430	144,430
Law library books and services	-	-	-	981,540	981,540
Local assistance & tribal consistency	187,255	-	-	-	187,255
Opioid Settlement	437,907	-	-	-	437,907
Public safety	-	-	-	58,539	58,539
Road construction and maintenance	-	-	-	13,385,747	13,385,747
Technology enhancements	-	-	-	564,026	564,026
Temple annex	-	752,960	-	-	752,960
Voter registration	26,693	-	-	-	26,693
	1,294,182	13,992,656	4,600,482	28,121,814	48,009,134
Committed for:					
Conservation	-	-	-	546,408	546,408
	-	-	-	546,408	546,408

Description	General	Capital Projects 2021 Fund	Capital Projects ARPA Fund	Nonmajor Governmental	Total
Assigned for:					
Bridge construction and maintenance	-	-	-	2,510,453	2,510,453
Capital projects	500,000	-	-	4,929,988	5,429,988
Communication center	-	-	-	6,745,229	6,745,229
Conservation	-	-	-	143,006	143,006
Indigent health	-	-	-	133,234	133,234
Judicial and legal	-	-	-	11,161	11,161
Law library books and services	-	-	-	516,874	516,874
Public safety	500,000	-	-	-	500,000
Road construction and maintenance	-	-	-	423,061	423,061
Technology enhancements	-	-	-	1,219,802	1,219,802
	1,000,000	-	-	16,632,808	17,632,808
Unassigned	59,441,092	-	-	-	59,441,092
TOTAL FUND BALANCES	$ 63,467,728	$ 13,995,156	$ 4,600,482	$ 45,419,384	$ 127,482,750

E) PROPERTY AND SALES TAX

1. Property Tax

The County levies taxes on real and personal property within the County on October 1 of each year. This is also the lien date. Such taxes become delinquent the following February 1. Interest and penalty of 7, 9, 11, 13, 15, and 18% are assessed for payments received in February, March, April, May, June, and July, respectively. The assessed valuation of taxable property as of January 1, 2024 in the County was $ 50,876,668,927. The County grants exemptions authorized by state law for disabled veterans and homesteads; therefore, the assessed values to which the tax rates are applied are less than the 100% valuation. Also, effective January 1, 2004, a new state law allowed a county, city, or junior college district to limit taxes for homeowners who are either disabled or 65 or older, commonly called a tax ceiling.

In June 2004, the Commissioners' Court adopted the tax ceiling for disabled and 65 or older. For Bell County, the ceiling was established with the 2004 taxes billed in the fall of 2004. As a result, starting with the taxes billed in the fall of 2005, those property owners eligible for the limitation did not receive an increase in property taxes due to either reappraisals or a tax increase.

A new property tax exemption for 100% disabled veterans, HB 3613, was passed by the Texas Legislature during the spring of 2009 and became effective on September 1, 2009. The first tax year impacted by the new statute was 2009 (fiscal year 2009-2010). To be eligible for the exemption, an applicant must receive approval to receive 100% disability compensation from the United States Department of Veterans Affairs.

In 2015, the Texas Legislature added Section 140.011 to the local Government Code that a county or city in which a United States military installation is wholly or partly located may be entitled to a disabled veteran assistance payment from the state. This payment reimburses the local counties or cities disproportionately affected by the 100% disabled veteran's property tax exemptions. For Bell County, the total number of individuals eligible for the exemption was 15,179 and total lost property tax revenue was $ 16,538,264 for fiscal year 2025. The State provided a reimbursement to Bell County based on formula and an allocation percentage of lost revenue totaling $ 2,091,176.

The tax rate for the 2024 tax roll was $ 0.3445 per $ 100 of assessed value; it was designated $ 0.3237 for the General Fund including the payment of principal and interest on general obligation long-term debt and $ 0.0208 for the Special Revenue Fund for the maintenance of roads and bridges.

Taxes receivable are reduced by an allowance for estimated uncollectible taxes. Revenues from property taxes are recognized in the current year to the extent they are available to finance current year expenditures. Amounts not available are deferred.

The County is permitted by Article VIII, Section 9 of the State of Texas Constitution to levy taxes up to $ .80 per $ 100 of assessed valuation for general governmental services, including the payment of principal and interest on general obligation long-term debt, and $ .15 per $ 100 of assessed valuation for maintenance of public roads and bridges. The County has a tax margin of $ .6055 and can levy additional taxes of approximately $ 230,160,256 for general governmental services and maintenance for roads and bridges based upon the present assessed valuation before the limit is reached. However, under current legislation, when a proposed tax rate exceeds the rollback rate or the effective rate, whichever is lower, the Commissioners' Court must vote to place a proposal to adopt the rate on the agenda of a future meeting as an action item. If the motion passes, the Commissioners' Court must schedule two public hearings on the proposal.

Delinquent taxes are prorated between maintenance and debt service based on rates adopted for the year of the levy. Allowances for uncollectible tax receivables within the General and Special Revenue Funds are based on historical experience in collecting property taxes. Uncollectible personal property taxes are periodically reviewed and written off, but the County is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature.

2. Sales and Use Tax

Sales and use tax are authorized under state law with the County's levy equal to 0.50% of taxable sales and uses. The Texas Comptroller of Public Accounts collects all sales and use taxes on behalf of the County, remitting to the County monthly, all taxes collected less a 2% service fee.

The State of Texas utilizes origin-based sourcing for county sales and use tax. Under this approach, sales and use tax is sourced to the taxing jurisdiction in which the selling business is located regardless of where in the state the purchaser resides, or the product is shipped. Origin sourcing can produce large individual sales and use taxpayers to specific jurisdictions. As a result, sales and use tax can fluctuate not only due to general economic factors but also due to relocations of business between taxing jurisdictions. The identity of and the amount paid by individual sales and use taxpayers is strictly confidential under state law.

F) TRANSFERS

Transfers of financial resources among funds are recognized in all funds affected in the accounting period in which the transfer arose. Interfund transfers are legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended. During the year ended September 30, 2025, interfund transfers are as follows:

	Transfers in				
	General Fund	Capital Projects 2021 Fund	Capital Projects ARPA Fund	Nonmajor Governmental	Total
Transfers out:					
General Fund	$ -	$ -	$ -	$ 12,205,712	$ 12,205,712
Nonmajor Governmental Funds	1,584,792	409,662	294,002	1,548,903	3,837,359
Total	$ 1,584,792	$ 409,662	$ 294,002	$ 13,754,615	$ 16,043,071

The purpose of the transfers is to fund operational deficits in the receiving fund.
Transfers are primarily used to move funds from:

- The General fund to Capital Projects County Construction Fund for planned pay as you go capital expenditures.
- The Hotel Occupancy Tax Fund to General Fund to offset payment to Bell County Expo for operations to promote tourism.
- The General Fund to various funds for grant matches and/or assigned funds for programs with outside and/or legal restrictions/designations. The largest of these are allocations to the Communication Center for operations, The National School Lunch Program to match grant funds and to the Communication Center Special Projects Fund for equipment upgrades.

NOTE IV. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A summary reconciliation of the difference between total fund balances as reflected on the governmental funds balance sheet and total net position for governmental activities as shown on the government-wide statement of net position is presented in an accompanying schedule to the governmental funds balance sheet. The asset and liability elements which comprise the reconciliation difference stem from governmental funds using the current financial resources measurement focus and the modified accrual basis of accounting while the government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting.

A summary reconciliation of the difference between net changes in fund balances as reflected on the governmental funds statement of revenues, expenditures, and changes in fund balances and net changes in net position for governmental activities as shown on the government-wide statement of activities is presented in an accompanying schedule to the governmental funds statement of revenues, expenditures, and changes in fund balances. The revenue and expense elements which comprise the reconciliation difference stem from governmental funds using the current financial resources measurement focus and the modified accrual basis of accounting while the government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting.

NOTE V. NOTES ON GOVERNMENT-WIDE FINANCIAL STATEMENTS

A) CAPITAL ASSETS

Capital asset activity for the County for the year ended September 30, 2025, was as follows:

	Beginning Balance	Additions	Reclassifications/ Deletions	Ending Balance
Governmental Activities:				
Capital assets not being depreciated:				
Land	$ 15,262,523	$ 829,863	$ (38,254)	$ 16,054,132
Historical buildings	6,021,854	-	-	6,021,854
Construction in Progress	114,329,141	10,848,082	(17,138,371)	108,038,852
Total capital assets not being depreciated	135,613,518	11,677,945	(17,176,625)	130,114,838
Capital assets being depreciated/amortized:				
Infrastructure	236,480,976	12,067,935	-	248,548,911
Buildings	242,148,401	17,687,940	(727,677)	259,108,664
Vehicles	14,970,212	5,381,662	(1,897,313)	18,454,561
Furniture and Equipment	27,740,675	799,831	(69,041)	28,471,465
Machinery and Equipment	44,172,346	479,362	(635,191)	44,016,517
Intangible Assets				
Subscription Assets	10,453,674	3,300,247	(423,744)	13,330,177
Lease Assets - Building	311,250	-	-	311,250
Lease Assets - Furniture and Equipment	-	908,715	-	908,715
Total capital assets being depreciated/amortized	576,277,534	40,625,692	(3,752,966)	613,150,260
Less Accumulated Depreciation/Amortization for:				
Infrastructure	(153,502,232)	(8,291,190)	-	(161,793,422)
Buildings	(73,673,525)	(5,039,298)	89,309	(78,623,514)
Vehicles	(8,830,718)	(1,520,963)	1,728,337	(8,623,344)
Furniture and Equipment	(19,366,202)	(1,436,841)	21,481	(20,781,562)
Machinery and Equipment	(35,438,910)	(1,659,736)	624,118	(36,474,528)
Intangible Assets				
Subscription Assets	(1,665,630)	(1,499,568)	317,809	(2,847,389)
Lease Assets - Building	(153,282)	(46,269)	-	(199,551)
Lease Assets - Furniture and Equipment	-	(182,701)	-	(182,701)
Total Accumulated Depreciation/Amortization	(292,630,499)	(19,676,566)	2,781,054	(309,526,011)
Total capital assets being depreciated/amortized, net	283,647,035	20,949,126	(971,912)	303,624,249
Total Governmental Activities Capital Assets, Net	$ 419,260,553	$ 32,627,071	$ (18,148,537)	$ 433,739,087

Depreciation/amortization expense was charged to governmental activities as follows:

General Administration	$ 6,855,083
Judicial and Legal	51,067
Public Safety	3,456,135
Health and Human Services	50,899
Countywide Road and Bridge	9,239,400
Conservation	23,982
Total Depreciation/Amortization Expense	$ 19,676,566

B) DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

1. Deferred Amounts on Refunding

The following is a summary of deferred amounts on refunding for the year ended September 30, 2025:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental Activities:				
General obligation bonds	$ 1,046,227	$ -	$ (423,396)	$ 622,831
Total Governmental Activities	$ 1,046,227	$ -	$ (423,396)	$ 622,831

2. Deferred Amounts Related to Pension and OPEB

The following is a summary of deferred outflows (inflows) of resources resulting from the pension reporting for the year ended September 30, 2025:

	Beginning Balance	Additions	Reductions	Ending Balance
Actual Versus Assumptions:				
Expected versus actual experience	$ -	$ 336,052	$ -	$ 336,052
Expected versus actual experience	(103,034)	-	(549,076)	(652,110)
Projected versus actual earnings	1,200,132	-	(5,245,194)	(4,045,062)
Changes in actuarial assumptions	(1,345,844)	-	1,345,844	-
Total Governmental Activities	$ (248,746)	$ 336,052	$ (4,448,426)	$ (4,361,120)
Contributions after measurement date	$ 7,824,032	$ 8,458,267	$ (7,824,032)	$ 8,458,267

Amounts currently reported as deferred outflows (inflows) of resources related to pensions, excluding contributions made subsequent to the measurement date, will be recognized in pension expense as follows:

Year Ending December 31,	Pension Expense
2025	$ (3,718,651)
2026	5,514,841
2027	(4,198,074)
2028	(1,959,236)
Total	$ (4,361,120)

The following is a summary of deferred outflows (inflows) of resources resulting from OPEB reporting for the year ended September 30, 2025:

	Beginning Balance	Additions	Reductions	Ending Balance
Actual Versus Assumptions:				
Changes in actuarial assumptions	$ 69,658	$ -	$ (8,096)	$ 61,562
Expected versus actual experience	207,790	-	(30,727)	177,063
Expected versus actual experience	(47,810)	(18,601)	-	(66,411)
Changes in actuarial assumptions	(82,655)	-	16,986	(65,669)
Total Governmental Activities	$ 146,983	$ (18,601)	$ (21,837)	$ 106,545

Amounts currently reported as deferred outflows (inflows) of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending September 30,	Pension Expense
2026	$ 16,658
2027	10,861
2028	(10,488)
2029	2,900
2030	17,321
Thereafter	69,293
Total	$ 106,545

3. Deferred Amounts Related to Leases

The following is a summary of deferred inflows of resources resulting from lease activity reporting for the year ended September 30, 2025:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental Activities:				
Building leases	$ 2,355,966	$ -	$ (177,385)	$ 2,178,581
Land leases	2,215	-	(1,441)	774
Tower leases	47,882	-	(9,555)	38,327
Total Governmental Activities	$ 2,406,063	$ -	$ (188,381)	$ 2,217,682

C) LEASES

1. Lease Receivable

During fiscal year 2025, the County leased various buildings to third parties. The lease terms range from approximately five to nineteen years. The County will receive monthly or annual payments ranging from $ 438 to $ 18,000. The County recognized $ 177,385 in lease revenue and $ 101,261 in interest revenue during the current fiscal year related to the building leases.

The County leased land to a third party. The lease term is five years. The County will receive annual payments of $ 1,225. The County recognized $ 1,441 in lease revenue and $ 48 in interest revenue during the current fiscal year related to the land lease.

The County leased tower space to a third party. The lease term is ten years. The County will receive annual payments of $ 8,785. The County recognized $ 9,555 in lease revenue and $ 1,320 in interest revenue during the current fiscal year related to the tower lease.

As of September 30, 2025, the County's receivable for all lease payments was $ 2,418,074. The County also has a deferred inflow of resources associated with leases that will be recognized as revenue over the lease terms. As of September 30, 2025, the balance of the deferred inflow of resources was $ 2,217,682.

2. Lease Payable

During the current fiscal year, the County leased copier and tower antenna site equipment. The lease terms range from approximately three to seven years. As of September 30, 2025, the value of the lease liability was $ 856,896. The value of the right-to-use assets as of the end of the current fiscal year was $ 1,219,965 and had accumulated amortization of $ 382,252.

Detailed information related to the leases can be found in Note V. E) for Noncurrent Liabilities.

D) NONCURRENT LIABILITIES

Long-term activity for the year ended September 30, 2025 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
Governmental Activities:					
Bonds *(a)*					
Limited Tax Notes:					
Public Offering	$ 46,715,000	$ -	$ (6,075,000)	$ 40,640,000	$ 8,075,000
Direct Placement	5,280,000	-	(1,915,000)	3,365,000	1,960,000
Certificates of Obligation:					
Public Offering	63,120,000	-	(3,290,000)	59,830,000	1,675,000
Direct Placement	7,265,000	-	(1,745,000)	5,520,000	1,790,000
Plus deferred amount:					
Issuance premiums	11,130,337	-	(1,347,988)	9,782,349	924,734
Lease Liability	170,595	734,608	(48,307)	856,896	226,599
Subscription Liability	7,130,580	2,186,186	(309,302)	9,007,464	1,321,997
Net Pension Liability					
Benefits Obligation *(b)*	17,415,545	-	(12,782,977)	4,632,568	-
Other Post-employment					
Benefit Liability	1,155,640	20,297	-	1,175,937	255,380
Total Governmental Activities	$159,382,697	$ 2,941,091	$(27,513,574)	$ 134,810,214	$ 16,228,710

Funding for Liquidation: a - Debt Service; b - General Fund

E) BONDS

Bonded debt at September 30, 2025, is composed of the following individual components:

Limited Tax Notes:

$ 11,265,000 Limited Tax Refunding Bonds, Series 2015 due February 15, 2026 payable in annual principal installments ranging from $ 1,205,000 to $ 1,625,000, interest at 3.0% to 5.0%	$	1,625,000
$ 19,985,000 Limited Tax Refunding Bonds, Series 2019 due February 15, 2030 payable in annual principal installments ranging from $ 250,000 to $ 2,725,000, interest at 3.0% to 5.0%		8,460,000
$ 12,460,000 Limited Tax Refunding Bonds, Series 2021 due August 15, 2031 payable in annual principal installments ranging from $ 805,000 to $ 1,295,000, interest at 5.0%		6,415,000
$ 26,650,000 Taxable Refunding Bonds, Series 2021A due August 15, 2032 payable in annual principal installments ranging from $ 340,000 to $ 3,675,000, interest ranging from .15% at 1.63%		24,140,000
Subtotal Limited Tax Notes, Public Offerings		40,640,000

$ 15,725,000 Limited Tax Refunding Bonds, Series 2017 due February 15, 2030 payable in annual principal installments ranging from $ 95,000 to $ 2,025,000, interest at 2.07%	3,365,000
Subtotal Limited Tax Notes, Direct Placement	3,365,000
Subtotal Limited Tax Notes	44,005,000
Certificates of Obligation:	
$ 64,900,000 Combination Tax and Revenue Certificates of Obligation, Series 2021 due February 15, 2041 payable in annual principal installments ranging from $ 795,000 to $ 4,790,000, interest ranging from 2.0% to 5.0%	59,830,000
Subtotal Certificates of Obligation, Public Offerings	59,830,000
$ 10,000,000 Combination Tax and Revenue Certificates of Obligation, Series 2018 due August 15, 2028 payable in annual principal installments ranging from $ 135,000 to $ 1,890,000, interest at 2.69%	5,520,000
Subtotal Certificates of Obligation, Direct Placement	5,520,000
Subtotal Certificates of Obligation	65,350,000
Total Long-Term Bonded Debt	$ 109,355,000

Debt service requirements to maturity for governmental activities are as follows:

	Governmental Activities				
Year Ending	Public Offering Bonds		Direct Placements Bonds		Total Bond Principal
September 30,	Principal	Interest	Principal	Interest	and Interest
2026	$ 9,750,000	$ 3,104,260	$ 3,750,000	$ 197,858	$ 16,802,118
2027	10,035,000	2,776,680	2,440,000	123,211	15,374,891
2028	10,395,000	2,403,738	2,500,000	61,191	15,359,929
2029	8,275,000	2,074,758	95,000	3,053	10,447,811
2030	8,200,000	1,789,993	100,000	1,035	10,091,028
2031 - 2035	27,095,000	5,562,324	-	-	32,657,324
2036 - 2040	21,930,000	2,402,850	-	-	24,332,850
2041	4,790,000	71,850	-	-	4,861,850
Totals	$ 100,470,000	$ 20,186,453	$ 8,885,000	$ 386,348	$ 129,927,801

The County is subject to certain statutes of the Texas Constitution, which limit the amount of net bonded debt (exclusive of revenue bonds). The County may have outstanding up to 25% of the assessed value of real property. On September 30, 2025, the statutory limit for the County was $ 9,502,900,725 providing a debt margin of $ 9,373,899,016.

The general obligation debt of the County and all local governmental units which provide services within the County's boundaries, and which must be borne by properties in the County (commonly called overlapping debt) is summarized below:

Units	Net Bonded Debt Outstanding	Percentage Applicable to Bell County	Amount of Overlapping Debt
Bell County	$ 129,001,709	100.00%	$ 129,001,709
School Districts	1,555,922,452	90.80%	1,412,830,897
Colleges	115,115,000	100.00%	115,115,000
Water and Utility Districts	240,592,736	100.00%	240,592,736
Cities	599,709,084	99.79%	598,459,626
	$ 2,640,340,981		$ 2,495,999,968

The County is required by its long-term debt agreements to establish and maintain separate interest and sinking funds at the County's depository bank for each issuance of long-term debt obligation. Further, all ad valorem taxes levied and collected for payment of long-term debt shall be deposited, as collected, to the individual interest and sinking fund accounts. The County has complied with this in all its debt issues. The County's treatment of the debt service activity is allowed by the Texas Constitution, Article VIII, Section 9, which states that a County may put all tax money in the General Fund, without regards to the purpose or source of the tax.

The following is a summary of long-term debt transactions of the County for the year ended September 30, 2025. Such long-term debt is to be retired from General Fund revenues, primarily ad valorem taxes.

	Limited Tax Notes	Certificates of Obligation	Total General Long-Term Debt
Primary Government			
Long-term debt at October 1, 2024	$ 51,995,000	$ 70,385,000	$ 122,380,000
Retired long-term debt:			
Series 2015 Limited Tax Refunding Bonds	(1,555,000)	-	(1,555,000)
Series 2015 Combination Tax and Revenue Certificates of Obligation	-	(1,690,000)	(1,690,000)
Series 2019 Limited Tax Refunding Bonds	(2,345,000)	-	(2,345,000)
Series 2021 Limited Tax Refunding Bonds	(1,080,000)	-	(1,080,000)
Series 2021A Tax Refunding Bonds	(1,095,000)	-	(1,095,000)
Series 2021 Combination Tax & Revenue Certificates of Obligation	-	(1,600,000)	(1,600,000)
Sub-Total Public Offerings	(6,075,000)	(3,290,000)	(9,365,000)
Series 2013 Limited Tax Refunding Bonds	-	-	-
Series 2017 Limited Tax Refunding Bonds	(1,915,000)	-	(1,915,000)
Series 2018 Combination Tax and Revenue Certificates of Obligation	-	(1,745,000)	(1,745,000)
Sub-Total Direct Placement	(1,915,000)	(1,745,000)	(3,660,000)
Total Retired long-term debt	(7,990,000)	(5,035,000)	(13,025,000)
Long-term debt at September 30, 2025	$ 44,005,000	$ 65,350,000	$ 109,355,000

F) LEASE LIABILITIES

Lease Liability at September 30, 2025, is composed of the following individual components:

$ 198,451	2021 Tower Antenna Site Lease with monthly payments of $ 2,199 through 2027; interest at 0.65%	$	62,614
$ 105,463	2022 Tower Antenna Lease with monthly payments of $ 1,526 through 2028; interest at 2.72%		59,585
$ 2,835	2023 Copier Lease with monthly payments of $ 82 through 2024; interest at 3.12%		88
$ 908,715	2025 Copier Lease with monthly payments of $ 16,121 through 2029; interest at 2.57%		734,609
Total Lease Liability		$	856,896

Lease liability requirements to maturity for governmental activities are as follows:

	Governmental Activities	
Year Ending September 30,	Principal	Interest
2026	$ 231,202	$ 18,390
2027	231,051	13,084
2028	203,859	7,746
2029	190,784	2,667
Totals	$ 856,896	$ 41,887

G) SUBSCRIPTION LIABILITIES

Subscription Liability at September 30, 2025, is composed of the following individual components:

$ 6,591,651	2023 Workday Subscription with annual payments averaging $ 598,628 through 2037; interest at 4.35%	$	5,801,353
$ 1,314,248	2024 Microsoft Subscription with annual payments averaging $ 451,180 through 2027; interest at 3.02%		437,955
$ 324,900	2025 Vmware subscription with annual payments averaging $ 111,311 through 2027; interest at 2.5%		232,644
$ 2,975,347	2025 Axon subscription with annual payments averaging $ 524,715 through 2028; interest at 2.96%		2,535,512
Total Subscription Liability		$	9,007,464

Subscription liability requirements to maturity for governmental activities are as follows:

Year Ending September 30,	Governmental Activities Principal	Interest
2026	$ 1,287,532	$ 348,757
2027	966,770	304,837
2028	879,492	272,003
2029	922,679	240,788
2030	967,771	207,902
2031-2035	2,654,373	650,812
2036-2037	1,328,847	87,621
Totals	$ 9,007,464	$ 2,112,720

H) PENSION PLANS

1. Plan Description

Bell County, Texas provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County & District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system. TCDRS in the aggregate issues an annual comprehensive financial report (Comprehensive Report) on a calendar year basis. The Comprehensive Report is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034 or at the website www.TCDRS.org.

The plan provisions are adopted by the Commissioners' Court, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employee's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

2. Contributions

The County has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The County contributed using the actuarially determined rate of 13.82% for the months of the accounting year in 2024, and 12.94% for the months of the accounting year in 2025. The general fund and all special revenue funds containing payroll expenditures are responsible for liquidating the net pension obligation.

The contribution rate payable by the employee members for calendar year 2024 and 2025 is the rate of 7% as adopted by the governing body of the employer.

For the County's accounting year ended September 30, 2025, the annual required employer contributions to the TCDRS plan for its employees was $ 11,061,965 and the actual contributions were $ 11,061,965. The annual required employer contributions were actuarially determined as a percent of the covered payroll of the participating employees based on the actuarial valuations as of December 31, 2023 and December 31, 2024.

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The required schedule of funding progress immediately following the notes to the financial statements presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits. Calculations are based on the types of benefits provided under the terms of the substantive plan at the time of each valuation and on the pattern of sharing of costs between the employer and plan members to that point. Actuarial calculations reflect a long-term perspective. Consistent with that perspective, actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

3. Employees Covered by the Plan

At the December 31, 2024 valuation and measurement date, the following employees were covered by the benefit plan:

Retirees or beneficiaries currently receiving benefits	814
Inactive employees entitled to but not yet receiving benefits	1293
Active employees	1,235
	3,342

4. Net Pension Liability/(Asset)

The County's Net Pension Liability (NPL) or Net Pension Asset (NPA) was measured as of December 31, 2024 and the Total Pension Liability (TPL) or Total Pension Asset (TPA) used to calculate the Net Pension Liability or Net Pension Asset was determined by an actuarial valuation as of that date.

5. Actuarial Methods and Assumptions

All actuarial assumptions that determined the total pension liability as of December 31, 2024 were based on the results of an actuarial experience study for periods 2017-2020, except where required to be different by GASB 68.

Changes of Assumptions and Plan Provisions

Since the prior measurement date, changes of assumptions included the incorporation of new mortality assumptions. Additionally, new annuity purchase rates were reflected for benefits earned after 2017.

Actuarial Cost Method	Entry Age (level percentage of pay)
Amortization Method	
Recognition of economic/ demographic gains or losses	Straight-Line Amortization over Expected Working Life
Recognition of assumption changes or inputs	Straight-Line Amortization over Expected Working Life
Asset Valuation Method	
Smoothing period	5 year
Recognition method	Non-asymptotic
Corridor	None
Inflation	2.50%
Investment Rate of Return	7.60% (Gross of administrative expenses)

Valuation Timing

Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.

Salary Increases

The annual salary increases rate assumed for individual members vary by length of service and by entry-age group. The annual rates consist of a general wage inflation component of 3.00% (made up of 2.50% inflation and 0.5% productivity increase assumptions) and a merit, promotion, and longevity component that on average approximates 1.7% per year for a career employee.

Cost-of-Living Adjustments

Cost-of-living adjustments for Bell County are not considered substantively automatic under GASB Statement No. 68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.

Retirement Age
Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.

Turnover
New employees are assumed to replace any terminated members and have similar entry ages.

Mortality
The mortality rate for current members is based on 135% of the Pub 2010 Retirees Table for males and 120% of the Pub 2010 Retirees Table for females. Both projected with 100% of the MP-2021 Ultimate scale after 2010.

6. Long-Term Rate of Investment Return

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term returns and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC.

Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years and is set based on a long-term time horizon; the most recent analysis was reviewed in March 2021. The assumption for the long-term expected return is reviewed annually for continued compliance with the relevant actuarial standards of practice. Milliman relies on the expertise of Cliffwater in this assessment.

7. Target Allocation and Rates of Return by Asset Class

The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater, LLC. The numbers shown are based on January 2025 information for a 10-year time horizon.

Asset Class	Target Allocation[1]	Geometric Real Rate of Return [2]
US Equities	13.00%	5.35%
Global Equities	4.00%	5.15%
International Equities - Developed	6.00%	4.75%
International Equities - Emerging	0.00%	4.75%
Investment-Grade Bonds	3.00%	2.55%
Strategic Credit	9.00%	3.70%
Direct Lending	16.00%	6.85%
Distressed Debt (3)	4.00%	6.80%
REIT Equities	2.00%	3.95%
Master Limited Partnerships (MLPs)	2.00%	4.95%
Commodities	2.00%	1.00%
Private Real Estate Partnerships (4)	6.00%	5.75%
Private Equity (5)	25.00%	8.15%
Hedge Funds	6.00%	3.60%
Cash Equivalents	2.00%	1.10%

[1] Target asset allocation adopted at the March 2025 TCDRS Board meeting.
[2] Geometric real rates of return equal the expected return for the asset class minus the assumed inflation rate of 2.35%, per Cliffwater's 2025 capital market assumptions.
[3] Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.
[4] Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.
[5] Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

8. Discount Rate

TCDRS has determined that the projected fiduciary net position is sufficient compared to projected benefit payments. Based on the expected level of cash flows and investment returns to the system, the fiduciary net position as a percentage of total pension liability is projected to increase from its current level in future years. Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the total pension liability and net position liability of Bell County is equal to the long-term assumed rate of return on investments. This long-term assumed rate of return should be net of investment expenses, but gross of administrative expenses for GASB 68 purposes. Therefore, TCDRS has used a discount rate of 7.60%. This rate reflects the long-term assumed rate of return on assets for funding purposes of 7.50%, net of all expenses, increased by 0.10% to be gross of administrative expenses.

9. Sensitivity Analysis

The following presents the net pension liability of the County, calculated using the discount rate of 7.60%, as well as what the Bell County net pension liability would be if it were calculated using a discount rate that is 1.00% lower (6.60%) or 1.00% higher (8.60%) than the current rate.

	Total Amounts		
	1% Decrease 6.60%	Current Discount Rate 7.60%	1% Increase 8.60%
Total pension liability	$ 461,570,767	$ 409,310,502	$ 365,517,224
Fiduciary net position	404,677,934	404,677,934	404,677,934
Net pension liability (asset)	$ 56,892,833	$ 4,632,568	$ (39,160,710)

10. Deferred Amounts Related to Pensions

Deferred amounts related to pensions are disclosed at Note V. B) 2.

11. Changes in the Net Pension Liability/(Asset)

	Increase (Decrease)		
	Total Pension Liability/(Assets) (a)	Fiduciary Net Position (b)	Net Pension Liability/(Assets) (a) - (b)
Balances as of December 31, 2023	$ 390,728,443	$ 373,312,898	$ 17,415,545
Service cost	10,285,795	-	10,285,795
Interest on total pension liability [1]	29,663,288	-	29,663,288
Effect of economic/demographic gains or losses	448,069	-	448,069
Refund of contributions	(1,512,595)	(1,512,595)	-
Benefit payments	(20,302,498)	(20,302,498)	-
Administrative expenses	-	(220,290)	220,290
Member contributions	-	5,281,860	(5,281,860)
Net investment income	-	37,923,306	(37,923,306)
Employer contributions	-	10,427,730	(10,427,730)
Other [2]	-	(232,477)	232,477
Balances as of December 31, 2024	$ 409,310,502	$ 404,677,934	$ 4,632,568

(1) Reflects the change in the liability due to the time value of Money. TCDRS does not charge fees or interest.
(2) Relates to allocation of system-wide items.

12. Breakdown of Pension Expense

	January 1, 2024 to December 31, 2024
Service cost	$ 10,285,795
Interest on total pension liability	29,663,288
Administrative expenses	220,290
Member contributions	(5,281,860)
Expected investment return net of investment expenses	(28,127,129)
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	(581,717)
Recognition of assumption changes or inputs	(103,034)
Recognition of investment gains or losses	(4,550,983)
Other	232,477
Pension Expense	$ 1,757,127

13. Contributions Payable as of Year End

Contributions subsequent to the measurement date of December 31, 2025 totaling $ 8,458,267 will be recognized as a reduction of the net pension liability for the measurement year ending December 31, 2025 and will be recognized in the County's financial statements as of September 30, 2026.

I) OTHER POST-EMPLOYMENT BENEFITS

1. Plan Description

In addition to providing pension benefits through the Texas County and District Retirement System, the County, effective January 1, 1991, agreed to administer and make available post-employment group health care benefits to retired employees at a cost to the retired employee and at no cost to the County through a single employer defined benefit plan. Effective October 1, 1998, the County began contributing to the post-employee benefit. For the fiscal year 2023, the County contributed $ 180 per month for health insurance and $ 9.07 per month for dental insurance for each participating retired employee. This amount is capped for County contribution and any increases are the responsibility of the retiree.

Additional family health coverage is available if paid for by the retired employee. This benefit is available to retired employees eligible to draw monthly retirement checks from TCDRS and who applied to TCDRS for benefits. Benefits are available until such employees become eligible for Medicare.

2. Contributions

Local Government Code Section 157.101 assigns the authority to establish and amend benefit provisions to the Commissioners' Court. The County is under no legal obligation to pay these premiums, and the decision to provide these benefits is made by the Commissioners' Court on a year-to-year basis.

The rates are set annually by the Commissioners' Court. The plan is funded on a pay-as-you-go basis; accordingly, there is no separate financial reporting for the plan, as an irrevocable trust has not been established to fund this obligation. For the year ended, September 30, 2025, the County contributed $ 72,557 while the retirees' contributions were $ 175,986 for a total contribution of $ 248,543. The general fund is responsible for liquidating the liability for other post-employment benefits.

3. Employee Covered by the Plan

Membership data in the plan at September 30, 2025, based on the latest actuarial valuation consists of the following:

Retirees or beneficiaries currently receiving benefits	52
Active employees entitled, Not Fully Eligible	1036
Active employees, Fully Eligible	136
	1,224

4. Total OPEB Liability

The County's Total OPEB Liability (TOL) was measured as of September 30, 2025 and was determined by an actuarial valuation as of that date. On September 30, 2025, the County's Total OPEB Liability was $ 1,175,937.

5. Actuarial Methods and Assumptions

The following are the actuarial methods and assumptions used to determine plan liabilities.

Actuarial Methods:

Valuation Date:	10/1/2024 (roll-forward)
Measurement Date:	September 30, 2025
Actuarial Cost Method:	Entry Age Normal, Level Percent of Pay
Amortization Method:	Closed, straight-line for average remaining service period

Actuarial Assumptions:

Investment Rate of Return: Discount Rate (Unfunded)	4.05%
Payroll Growth:	3.50%

Health Care Cost Trend Rates:

Fiscal Year	Pre-65	Post-65
2025-2026	6.00%	N/A
2026-2027	5.50%	N/A
2027+	5.00%	N/A

Employee Contribution Trend Rates: Employee contribution rates are assumed to increase at the rates equal to the difference of the premiums, projected with trend, and the employer contributions.

Mortality Table: PubG.H.-2010 Employee and Retiree

Withdrawal Rates:

Age	Male	Female
20	9.80%	14.40%
30	3.70%	4.50%
40	1.20%	2.30%
50	0.20%	0.30%
60	0.00%	0.00%

Retirement Rates:

Age	Rate
55-59	2%
60-61	5%
62-64	15%
65	100%

Fiscal 2025 Monthly Premium Rates:

	EE	EE+SP	EE+CH	FAM
Curative EPO	$ 598.33	$ 1,477.45	$ 1,047.82	$ 1,796.38
Curative PPO	704.19	1,738.84	1,233.20	2,114.19
Curative PPO+	773.26	1,909.39	1,354.15	2,321.55
MetLife Dental (Base)	16.68	59.28	59.28	59.28
MetLife Dental (Buy-Up)	25.55	83.59	83.59	83.59
MetLife Dental Vision	4.91	9.83	10.32	14.38

Fiscal 2025 Monthly Retiree Contribution Rates:

	EE	EE+SP	EE+CH	FAM
Curative EPO	$ 418.33	$ 1,297.45	$ 867.82	$ 1,616.38
Curative PPO	524.19	1,558.84	1,053.20	1,934.19
Curative PPO+	593.26	1,729.39	1,174.15	2,141.55
MetLife Dental (Base)	7.61	50.21	50.21	50.21
MetLife Dental (Buy-Up)	16.48	74.52	74.52	74.52
	4.91	9.83	10.32	14.38
MetLife Dental Vision				

Fiscal 2025 Monthly Employer Contribution Rates:

	EE	EE+SP	EE+CH	FAM
Curative EPO	$ 180.00	$ 180.00	$ 180.00	$ 180.00
Curative PPO	180.00	180.00	180.00	180.00
Curative PPO+	180.00	180.00	180.00	180.00
MetLife Dental (Base)	9.07	9.07	9.07	9.07
MetLife Dental (Buy-Up)	9.07	9.07	9.07	9.07
MetLife Dental Vision	-	-	-	-

Participation:	100% of all the active and retired participants that are eligible are assumed to participate in the plan
Administrative Expenses:	Implicitly included in Per Capita Cost
Medicare Eligibility:	All participants are assumed not to be Medicare eligible.
Full Attribution Age:	Age at which retirement rate is 100% once eligibility has been fulfilled (Age 65)

Changes in Actuarial Methods and Assumptions Since Last Valuation:

- The mortality table and improvement assumptions were
- The discount rate was changed to the rates shown above.
- Premiums for coverage were trended to the amounts shown above.
- There were no other changes in assumptions since last valuation.

6. Sensitivity Analysis

The following presents the total OPEB liability of the County, calculated using the discount rate of 4.05%, as well as what the Bell County total OPEB liability would be if it were calculated using a discount rate that is 1.00% lower (3.05%) or 1.00% higher (5.05%) than the current rate:

	1% Decrease 3.05%	Current Discount Rate 4.05%	1% Increase 5.05%
Total OPEB liability	$ 1,236,191	$ 1,175,937	$ 1,119,364

The County's contribution toward retiree healthcare is determined by the County and therefore is unaffected by changes in healthcare cost trend. There is no current expectation of a future change in the County's contribution rate.

7. Deferred Amounts Related to OPEB

Deferred amounts related to OPEB are disclosed at Note V. C) 2.

8. Changes in the Total OPEB Liability

Total OPEB Liability at October 1, 2024	$ 1,155,640
Service Cost	75,523
Interest Cost	44,244
Employer Contributions	(72,557)
Increase (Decrease)	47,210
Deferred (Inflows) and Outflows	
Experience	(36,775)
Assumption Changes	9,862
Total Deferred (Inflows) and Outflows	(26,913)
Total OPEB Liability at September 30, 2025	$ 1,175,937

Breakdown of OPEB Expense

Service Cost	
Beginning of Year Service Cost	$ 72,583
Interest on Service Cost to end of the year	2,940
Total Service Cost	75,523
Interest on average Total OPEB Liability for the year	44,244
Amortization of Deferred (Inflows)/Outflows	
Experience (Gain)/Loss	12,553
Assumption Changes	972
Total Amortization	13,525
Net OPEB Expense	$ 133,292

NOTE VI. OTHER INFORMATION

A) TAX ABATEMENTS

The County enters into property tax abatement agreements with local companies or individuals under the state Property Redevelopment and Tax Abatement Act, Chapter 312, as well as its own guidelines and criteria, which are required under the Act and were adopted by the Commissioners' Court on November 23, 2023.

Under the Act, including its guidelines and criteria, the County may grant property tax abatements for economic projects meeting one of the following criteria:

- To retain local jobs and/or increase the number and diversity of high-quality jobs that offer attractive wages and benefits;
- To encourage additional unsubsidized private development in Bell County, either directly or indirectly through "spin off" development (without the use of tax abatements);
- To facilitate the development process and to achieve development of sites that would not be developed without tax abatement assistance;
- To encourage redevelopment of commercial and industrial areas that result in high quality redevelopment, private investment, and an increase in the County tax base;
- To offset increase cost of redevelopment (i.e., contaminated site clean-up) over and above the cost normally incurred in development;
- To provide infrastructure necessary to accommodate economic development; or
- To meet public policy goals, as adopted by Bell County from time to time.

Request for abatements are generally not considered if submitted after the project is already substantially underway or complete.

In the event that the local companies or individuals become delinquent on the ad valorem taxes owed to Bell County and/or violate any of the terms and conditions of the abatement agreement, and fail to cure during the cure period, the agreement then may be terminated and all taxes previously abated, by virtue of the agreement, shall be recaptured and paid within thirty (30) days of the termination. Tax abatement rights may not be sold, assigned, or leased without the approval of the County.

The following is a list of local companies and individuals with which the County has entered into tax abatement agreements:

FY First Abated	Local Company/Individual	2025 Abated Value	Term of Abatement	Abatement Percentage	Commitment by Recipient
2016	BKV-BPP Power LLC.	143,838,300	10 Years	50% of real property	Construct new electric power generating facility; create 20 new jobs
2017	Temple Generation II, LLC	50,974,770	10 Years	65% of real property	Construct new electric power generating facility
2021	Cargill, Inc.	12,728,532	10 years	100% yr 1-5, 50% yr 6-10 of real property	Construct real property improvements; create approximately 33 new jobs
2022	Niagara Bottling, LLC./Tanglefoot Properties, LLC.	40,990,991	10 years	50% to 100% of real property	Construct real property improvements; create 49 new jobs
2024	Five Wells Solar Center, LLC	299,178,000	10 years	PILOT amounts Generation Yr 1-10 $1,380/MW Storage Yr 1-10 $572/MW	Construction of solar electricity generation and storage facility that will involve 350 jobs. Completed projecte will create 2 new jobs
2025	East Penn Manufacturing Co.	25,583,345	5 years	50% on improvements of real property	Construct real property improvements; create 266 new jobs
2025	FNBT HQ LLC	17,043,332	10 years	100% over $1,399,883 value	Construct new office building; retain 130 jobs
TBD	Block 015 Arcadia, LLC	-	10 years	50% to 100% of real property	Develop performing arts center; create and maintain 3-4 full time jobs and 12-14 part time jobs
TBD	Block 015 Boering, LLC	-	10 years	50% to 100% of real property	Develop residential and retail center; create and maintain 8-13 new jobs
TBD	Thomas Biodiesel, LLC	-	10 years	50% to 100% of real property	Construct new manufacturing facility; create and maintain 28 new jobs
TBD	Wilsonart, LLC	-	10 years	20% to 80% of real property	Construct new office building; create 45 new jobs
TBD	CSC Group, LP/USA	-	5 Years	90% to 20% of real property	Construct 50,000 Sqft warehouse building; create 17 new jobs when open and 4 additional new jobs in 2022

FY First Abated	Local Company/Individual	2025 Abated Value	Term of Abatement	Abatement Percentage	Commitment by Recipient
TBD	Big Elm Solar, LLC	-	10 years	PILOT amounts Yr 1-4 $1,553/MW Yr 5-7 $1,584/MW Yr 8-10 $1,641/MW	Construction of solar electricity generation facility that will involve 300 jobs. Completed project will create 2-3 new jobs
TBD	8minute Solar Energy, LLC	-	10 years	PILOT amounts Yr 1-10 $1,292/MW	Construction of solar electricity generation facility that will involve 350 jobs. Completed project will create 2-3 new jobs
TBD	Revol Greens, TX, LLC	-	7 years	90% - 30% of real property	Construct new facility; create 100 jobs 6 months after completion
TBD	LJT Texas	-	7 years	50% or real property	Construct a manufacturing building; create 30 jobs
TBD	Polmer, LLC	-	10 years	75% of real and personal property	Construct new facility; create 40 jobs
TBD	Limewood	-	10 years	PILOT amounts Generation Yr 1-10 $1,380/MW Storage Yr 1-10 $572/MWh	Construction of solar electricity generation and storage facility that will involve 225 jobs. Completed project will create 1 new jobs
TBD	OCI Stillhouse Solar, LLC.	-	10 years	PILOT amounts Generation Yr 1-10 $1,330/MW	Construction of solar electricity generation facility that will involve 350 jobs. Completed project will create 2 new jobs
TBD	Big Elm Storage	-	10 years	PILOT amounts Storage Yr 1-10 $572/MWh	Construction of solar electricy storage facilility that will involve 300 jobs. Completed project will create 2-3 new jobs
TBD	Bell 1 Solar and Storage	-	10 years	PILOT amounts Generation Yr 1-10 $1,380/MW Storage Yr 1-10 $569/2MWh	Construction of solar electricy generation and storage facilility that will involve 200-500 jobs. Completed project will create 1 new jobs
TBD	Gransolar	-	10 years	PILOT amounts Generation Yr 1-10 $1,340/MW	Construction of solar electricity generation facility that will involve 200 jobs. Completed project will create 2 new full-time and 5 part-time jobs
TBD	Petunia Solar Storage	-	10 years	PILOT amounts Storage either Yr 1-10 $657/MWh Yr 1-10 $624/2MWh	Construction of solar electricy storage facilility that will involve 30-50 jobs.

B) DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. In 1998, the County implemented the requirements of GASB Statement No. 32, "Accounting and Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans". In accordance with this statement and recent tax law changes, the County has amended their trust agreement, which establishes that all assets and income of the trust are for the exclusive benefit of eligible employees and their beneficiaries. Due to the implementation of these changes, the County does not have any fiduciary responsibility or administrative duties relating to the deferred compensation plan other than remitting employees' contributions to the trustee. Accordingly, the County has not presented the assets and income from the plan in these financial statements.

Deferred compensation investments are held by an outside trustee. Plan investments are chosen by the individual (employee) participant and include mutual funds whose focus is on stocks, bonds, treasury securities, money market-type investments or a combination of these.

The plan, available to all permanent County employees, permits them to defer until future years an appropriate deferral amount of annual gross earnings not to exceed amount per the following categories: Regular deferrals $ 25,500, Age 50 and Over $ 31,000, and Retirement Catch Up $ 47,000.

The Retirement Catch Up allows the employee to increase the deferral amount up to two times the maximum contribution limit if the employee is within three years of normal retirement age under the plan and has not contributed the maximum in the past. The maximum contribution is allowed through the Special 457 Catch-up provision but cannot be used in the same year as Age 50 Catch-up.

The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

C) RISK MANAGEMENT

The County is a member of the Texas Association of Counties Risk Pool (the Pool). The Pool was created for the purpose of providing coverage against risks which are inherent in operating a political subdivision. The County pays annual premiums to the Pool for unemployment and workers' compensation coverage. The County's agreement with the Pool provides that the Pool will be self-sustaining through member premiums and will provide coverage through commercial companies' reinsurance contracts. The Pool agrees to handle all unemployment and workers' compensation claims and provide any defense as is necessary. The Pool makes available to the County loss control services to assist the County in following a plan of loss control that may result in reduced losses. The County agrees that it will cooperate in instituting all reasonable loss control recommendations made by the Pool. The County also carries commercial insurance on all other risks of loss, including liability, property, employee health, and accident insurance.

The County has experienced no significant reductions in coverage through the Pool over the past year.

There have been no insurance settlements exceeding Pool and commercial coverage for any of the past three years.

D) COMMITMENTS AND CONTINGENCIES

1. Grants

The County participates in a number of state and federal financial assistance programs. Although the County grant programs have been audited in accordance with the provisions of the Single Audit Act of 1984 through September 30, 2025, these programs are subject to further financial and compliance audits. The management of the County expects the amount, if any, of expenditures which may be disallowed by the granting agencies to be immaterial.

2. Construction/Projects in Progress

At September 30, 2025, the County had the following construction contracts and projects in progress:

Project Description	Date Signed	Funding Source	Contract Amount	Expended To Date	Committed
Hexigon	October 2023	Communication Center Special Projects Fund	$ 1,036,094	$ 965,783	$ 70,311
		Capital Project 2021	63,483,343	63,406,864	76,479
Loop Jail Facility Expansion - Tower	June 2022, amended December 2024	Capital Project ARPA Fund	37,704,498	37,704,498	-
		Inmate Commissary Fund	114,044	114,044	-
Killeen Annex Facility	April 2025	Capital Project 2021	10,318,314	1,526,433	8,791,881
Temple Annex Facility - Architect Only	March 2025	Capital Project 2021	332,000	156,040	175,960
Engineer Office - Architect Only	June 2022	General Fund	124,410	110,651	13,759
Radio Expansion Project	October 2023	Capital Project 2021	3,518,884	3,262,385	256,499
			$ 116,631,587	$ 107,246,698	$ 9,384,889

3. Litigation

A number of claims against the County are pending with respect to various matters arising in normal course of the County's operations. The Commissioners' Court and the County's legal counsel are of the opinion that the claims will not have a material effect on the County's financial statements.

E) RELATED ORGANIZATIONS

The following related organizations are excluded from the financial reporting entity because the County's accountability does not extend beyond making appointments. Audited financial statements, if any, are available from the respective organizations. A brief description is provided for each organization to clarify its relationship with the County.

Local School Districts in Bell County have their own locally elected Board of Trustees and are not subject to oversight by the Commissioners' Court. The local school districts are not controlled by the County, nor dependent on it for funding, financing deficits, or receiving surpluses. Each school district adopts its own budget and collects its taxes, utilizing the Tax Appraisal District of Bell County.

The Tax Appraisal District of Bell County was created by authority of Senate Bill 621, known as the Property Tax Code, of the 66th Legislature of the State of Texas. The District is controlled by a Board of Directors whose members are elected by the governing bodies of various taxing units within Bell County. Management is accountable to this Board of Directors, rather than to the Commissioners' Court.

Under the Property Tax Code, the Appraisal District is required to appraise all real and personal property in Bell County and may provide other services such as preparation of tax rolls, billings, and tax collection services. A taxing unit may assess and collect taxes only from the appraisal roll prepared by the Appraisal District. Taxing units are charged a proportionate amount of the District's budget for services rendered to the taxing units.

The County has contracted with the Appraisal District to collect ad valorem taxes on behalf of the County. The Appraisal District received $ 1,303,932 for these services in fiscal year 2025.

The Bell County Museum Association, Inc. (The Museum) was incorporated in Texas in 1996 as a non-profit corporation for the purpose of providing educational and outreach programs and preserving artifacts of Bell County. The Museum assists in managing operations for the benefit of the County's citizens similar to other government operations.

F) CONDUIT DEBT OBLIGATONS

From time to time, the County has utilized its various conduit finance corporations, Bell County Housing Finance Corporation (HFC) and Bell County Health Facilities Development Corporation (HFDC), to issue Revenue Bonds to provide assistance to industrial, housing and healthcare development entities for the acquisition and construction of facilities deemed to be in the public interest. In every case, the Revenue Bonds issued are special limited obligations of the issuing conduit finance corporation and are secured by either the property financed and/or are payable solely from payments received under loan agreements with the borrowing entities. In every case, where the County has facilitated the issuance of such conduit Revenue Bonds, neither the County, the State of Texas nor any other political subdivision thereof is obligated in any manner, including specifically the levy of ad valorem taxes, for repayment of the Revenue Bonds. Such Revenue Bonds do not constitute a debt or a pledge of the full faith and credit of the issuing conduit finance corporation, the County or the State of Texas and, accordingly, have not been reported in the accompanying financial statements.

As of September 30, 2025, the County had outstanding HFC and HFDC Revenue Bonds, issued in various series, equal to $ 40,324,412.

A breakdown of the various projects for which such Revenue Bonds were issued has been provided in the following table.

Outstanding Conduit Debt
As of September 30, 2025

Issuer Name	Description	Amount Outstanding
Bell County HFC	Bell Oaks Apartments	$ 22,126,933
Bell County HFC	Wayman Manor Apartments	18,197,479
	TOTAL CONDUIT DEBT	$ 40,324,412

Source: The Municipal Advisory Council of Texas

G) ARBITRAGE

Bell County has a contract with Hilltop Securities, to perform arbitrage rebate calculations for all of the County's debt issues. Based on the County's summary of rebatable arbitrage and yield restriction all calculations indicate an arbitrage liability; therefore, there is a $ 123,745 accrual recorded in the September 30, 2025 government-wide statements.

H) SUBSEQUENT EVENTS

Management has reviewed and evaluated events and transactions through March 28, 2026, the date of the independent auditor's report. Significant events are as follows:

Certificates of Obligation, Series 2026 – On February 2, 2026 the County issued $ 22,565,000 in Certificates of Obligation to fund the following capital projects:

- $ 11,000,000 for the construction of a Justice Center Annex
- $ 3,615,000 for the purchase land around the Cadence Center, the Bell County Justice Center, and the 2nd Street Annex
- $ 3,000,000 for the remodel of the Bell County Justice Center to add an additional courtroom
- $ 2,500,000 for the construction of an Engineer's office building
- $ 2,000,000 for the expansion of the Bell County Animal Control and to plan for a Bell County Animal Shelter
- $ 450,000 for the construction of a Communication Center radio shop

REQUIRED SUPPLEMENTARY INFORMATION

BELL COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
September 30, 2025

TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS (Unaudited)

	Year Ended December 31, 2015	Year Ended December 31, 2016	Year Ended December 31, 2017	Year Ended December 31, 2018
Total Pension Liability				
Service cost	$ 6,497,548	$ 7,146,777	$ 7,059,690	$ 7,058,423
Interest on total pension liability	17,063,955	18,096,987	19,429,998	20,762,118
Effect of plan changes	(1,154,338)	-	-	-
Effect of plan split [1]	-	-	-	-
Effect of assumption changes or inputs	2,503,047	-	1,142,856	-
Effect of economic/demographic (gain) or losses	(1,752,141)	(1,521,026)	711,118	(130,874)
Benefit payments/refunds of contributions	(10,247,079)	(10,435,046)	(11,223,677)	(12,595,979)
Net change in total pension liability	12,910,992	13,287,692	17,119,985	15,093,688
Total pension liability, beginning	212,120,732	225,031,724	238,319,416	255,439,401
Total pension liability, ending	$ 225,031,724	$ 238,319,416	$ 255,439,401	$ 270,533,089
Fiduciary Net Position				
Employer contributions	$ 5,810,260	$ 5,935,632	$ 6,499,439	$ 6,986,822
Member contributions	3,193,981	3,331,953	3,518,648	3,666,253
Effect of plan changes	-	-	-	-
Effect of plan split [1]	-	-	-	-
Investment income net of investment expenses	(1,578,620)	14,324,173	30,100,215	(4,400,983)
Benefit payments/refunds of contributions	(10,247,079)	(10,435,046)	(11,223,677)	(12,595,979)
Administrative expenses	(139,941)	(155,634)	(156,328)	(183,538)
Other	515,654	(178,120)	(17,630)	(34,273)
Net change in fiduciary net position	(2,445,745)	12,822,958	28,720,667	(6,561,698)
Fiduciary net position, beginning	195,970,790	193,525,045	206,348,003	235,068,670
Fiduciary net position, ending	$ 193,525,045	$ 206,348,003	$ 235,068,670	$ 228,506,972
Net pension liability/(asset), ending	$ 31,506,679	$ 31,971,413	$ 20,370,731	$ 42,026,117
Fiduciary net position as a % of total pension liability	86.00%	86.58%	92.03%	84.47%
Pensionable covered payroll	$ 45,765,575	$ 47,481,549	$ 50,382,742	$ 52,375,038
Net pension liability as a % of covered payroll	68.84%	67.33%	40.43%	80.24%

(1) Effect of plan split with Bell County Health

Year Ended December 31, 2019	Year Ended December 31, 2020	Year Ended December 31, 2021	Year Ended December 31, 2022	Year Ended December 31, 2023	Year Ended December 31, 2024
$ 7,235,507	$ 7,600,127	$ 8,544,882	$ 8,417,435	$ 9,501,690	$ 10,285,795
21,942,858	23,474,745	24,505,816	25,452,263	28,367,187	29,663,288
-	-	(1,052,704)	-	-	-
-	-	-	-	24,591,183	-
-	18,409,729	(387,215)	-	-	-
608,782	(94,813)	(470,024)	(1,813,237)	(333,784)	448,069
(14,011,006)	(12,219,742)	(17,371,091)	(19,968,078)	(20,735,156)	(21,815,093)
15,776,141	37,170,046	13,769,664	12,088,383	41,391,120	18,582,059
270,533,089	286,309,230	323,479,276	337,248,940	349,337,323	390,728,443
$ 286,309,230	$ 323,479,276	$ 337,248,940	$ 349,337,323	$ 390,728,443	$ 409,310,502
$ 7,253,469	$ 7,960,570	$ 8,246,503	$ 9,093,974	$ 7,824,032	$ 10,427,730
3,797,636	3,952,064	4,082,428	4,252,614	5,079,615	5,281,860
-	-	(942,731)	-	-	-
-	-	-	-	24,591,183	-
37,528,406	27,469,440	62,843,241	(19,802,987)	37,506,996	37,923,306
(14,011,006)	(12,219,742)	(17,371,091)	(19,968,078)	(20,735,156)	(21,815,093)
(200,271)	(211,969)	(187,349)	(187,122)	(194,931)	(220,290)
(64,728)	(74,476)	(63,331)	(372,302)	(68,975)	(232,477)
34,303,506	26,875,887	56,607,670	(26,983,901)	54,002,764	31,365,036
228,506,972	262,810,478	289,686,365	346,294,035	319,310,134	373,312,898
$ 262,810,478	$ 289,686,365	$ 346,294,035	$ 319,310,134	$ 373,312,898	$ 404,677,934
$ 23,498,752	$ 33,792,911	$ (9,045,095)	$ 30,027,189	$ 17,415,545	$ 4,632,568
91.79%	89.55%	102.68%	91.40%	95.54%	98.87%
$ 52,375,038	$ 56,458,051	$ 58,320,376	$ 61,238,888	$ 72,565,935	$ 75,455,147
44.87%	59.85%	-15.51%	49.03%	24.00%	6.14%

BELL COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
September 30, 2025

SCHEDULE OF CONTRIBUTIONS
(Unaudited)

Fiscal Year	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actuarially Determined Contribution As a % of Covered Payroll	Actual Contribution As a % of Covered Payroll
2016	$ 5,882,088	$ 5,882,088	$ -	$ 46,188,180	12.74%	12.74%
2017	6,374,566	6,374,566	-	49,523,884	12.87%	12.87%
2018	6,901,870	6,901,870	-	52,134,295	13.24%	13.24%
2019	7,277,117	7,277,117	-	54,459,145	13.36%	13.36%
2020	7,773,214	7,773,214	-	55,880,548	13.91%	13.91%
2021	8,203,709	8,203,709	-	58,058,925	14.13%	14.13%
2022	8,812,706	8,812,706	-	60,053,351	14.67%	14.67%
2023	9,457,738	9,457,738	-	67,292,782	14.05%	14.05%
2024	10,418,478	10,418,478	-	75,415,009	13.81%	13.81%
2025	11,061,965	11,061,965	-	84,206,562	13.14%	13.14%

Notes to Schedule:

Valuation Timing:	Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year which the contributions are reported.
Actuarial Cost Method:	Entry Age Normal
Amortization Method:	
Recognition of economic/ Demographic gains or losses	Straight-Line Amortization over Expected Working Life
Recognition of assumption Changes or inputs	Straight-Line Amortization over Expected Working Life
Asset Valuation Method	
Smoothing period:	5 years
Recognition method:	Non-asymptotic
Real Rate of Return:	5.00%
Inflation:	2.50%
Investment Rate of Return:	7.50% net of investment expenses, gross of administrative expenses
Salary Increase:	The annual salary increase rates consist of a general wage inflation component of 3.00% (made up of 2.50% inflation and 0.5% productivity increase assumptions) and a merit, promotion and longevity component that on average approximates 1.6% per year for a career employee.
Cost-of-Living Adjustment:	Cost-of-living adjustments for Bell County are not considered substantively automatic under GASB Statement No. 68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculation. No assumption for future cost-of-living adjustments is included in the funding valuation.

Retirement Age:	Assumptions about when members eligible for service retirement will actually retire are based on an Annual Rate of Service Retirement Table as found in the Bell County TCDRS GASB Statement No. 68 Report prepared by Milliman, Inc. In addition to this assumption, members are assumed to retire (100% probability) at the later of age 61 or the earliest retirement eligibility. Retirement is assumed to occur immediately for all eligible members ages 75 or older.
Turnover:	New employees are assumed to replace any terminated members and have similar entry ages.
Mortality:	The mortality rate for current members is based on 135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, projected with 100% of the MP-2021 Ultimate scale after 2010.

BELL COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
September 30, 2025

OTHER POST-EMPLOYMENT BENEFITS

SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS
(Unaudited)

	Fiscal Year End 2018	Fiscal Year End 2019	Fiscal Year End 2020	Fiscal Year End 2021
Total OPEB Liability, Beginning	$ 955,254	$ 995,182	$ 952,137	$ 970,393
Service Cost	62,200	59,685	55,662	65,866
Interest Cost	30,080	34,133	34,463	21,970
Benefit changes	-	-	-	-
Experience differences	76,669	(23,732)	39,816	52,539
Asset (Gains)/Losses	N/A	N/A	N/A	N/A
Assumption Changes	(14,340)	1,800	748	96,887
ER Contributions	(114,681)	(114,931)	(112,433)	(106,679)
Total Change in OPEB Liability	39,928	(43,045)	18,256	130,583
Total OPEB Liability, Ended	$ 995,182	$ 952,137	$ 970,393	$ 1,100,976
Annual Covered Employee Payroll	$ 49,887,198	$ 51,874,599	$ 53,358,913	$ 59,948,107
TOL as % of ACP	1.99%	1.84%	1.82%	1.84%
Net OPEB Expense	101,184	99,589	101,690	120,748
ER Contribution % of NOE	113.34%	115.41%	110.56%	88.35%
Discount Rate Used:	3.64%	3.58%	3.68%	2.06%

Note to Schedule
Change of assumptions: Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period. The following are the discount rates used in each

September 30, 2018	3.64%
September 30, 2019	3.58%
September 30, 2020	3.68%
September 30, 2021	2.06%
September 30, 2022	2.40%
September 30, 2023	4.77%
September 30, 2024	4.22%
September 30, 2025	4.05%

BELL COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
September 30, 2025

Fiscal Year End 2022	Fiscal Year End 2023	Fiscal Year End 2024	Fiscal Year End 2025
$ 1,100,976	$ 985,465	$ 889,534	$ 1,155,640
64,301	49,208	74,630	75,523
22,867	40,179	45,268	44,244
-	-	-	-
(77,730)	2,003	189,715	(36,775)
N/A	N/A	N/A	N/A
(15,956)	(102,950)	30,430	9,862
(108,993)	(84,371)	(73,937)	(72,557)
(115,511)	(95,931)	266,106	20,297
$ 985,465	$ 889,534	$ 1,155,640	$ 1,175,937
$ 62,063,610	$ 66,699,763	$ 68,522,660	$ 77,512,156
1.59%	1.33%	1.62%	1.46%
106,697	94,496	145,021	133,292
102.15%	89.29%	51.00%	54.40%
2.40%	4.77%	4.22%	4.05%

Note: GASB 75 was implemented in fiscal year 2018; therefore, information is only available for FY18 forward.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.


BELL COUNTY
STATE OF TEXAS

SUPPLEMENTARY COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

The ***General Fund*** is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

BELL COUNTY, TEXAS
GENERAL FUND
COMPARATIVE BALANCE SHEET
September 30, 2025 and 2024

	2025	2024
ASSETS		
Cash and cash equivalents	$ 4,957,636	$ 5,329,227
Investments	62,315,376	51,329,791
Accounts receivable, net	8,561,786	9,301,545
Delinquent taxes receivable, net	2,661,430	1,678,667
Lease receivable	2,418,074	2,575,284
Due from other funds	3,740,706	13,389,567
Inventories and prepaid items	1,532,062	1,381,813
TOTAL ASSETS	$ 86,187,070	$ 84,985,894
LIABILITIES		
Accounts payable	$ 2,060,449	$ 2,939,460
Restitution payable	92,788	296,039
Accrued expenditures payable and other	8,929,548	6,625,234
Court costs deposits	130,034	125,106
Due to other governmental units and others	4,129,378	4,043,372
Unearned revenue	5,159,463	5,375,234
TOTAL LIABILITIES	20,501,660	19,404,445
DEFERRED INFLOWS OF RESOURCES		
Lease related	2,217,682	2,406,063
TOTAL DEFERRED INFLOWS OF RESOURCES	2,217,682	2,406,063
FUND BALANCE		
Nonspendable		
Inventories, prepaid items and leases	1,732,454	1,551,034
Restricted for		
Court reporter service	100,618	179,537
Courthouse security	28,513	-
District clerk preservation	513,196	476,627
Local Assist. & Tribal Consistency	187,255	-
Opioid Settlement	437,907	-
Voter registration	26,693	26,693
Committeed for		
Assigned for		
Captial projects	500,000	1,000,000
Public safety	500,000	1,000,000
Unassigned	59,441,092	58,941,495
TOTAL FUND BALANCE	63,467,728	63,175,386
TOTAL LIABILITIES AND FUND BALANCE	$ 86,187,070	$ 84,985,894

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual
for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Ad valorem taxes	$ 91,658,408	$ 91,680,159	$ 21,751	$ 75,482,544
Sales tax	33,866,400	34,902,035	1,035,635	34,336,678
Fees of office	10,934,200	11,183,677	249,477	10,609,398
Fines and forfeits	2,490,000	2,239,417	(250,583)	2,179,754
Intergovernmental	6,518,550	4,659,423	(1,859,127)	6,006,628
Licenses and permits	4,499,000	4,510,891	11,891	4,371,603
Interest and other	6,709,400	7,208,405	499,005	8,843,601
TOTAL REVENUES	156,675,958	156,384,007	(291,951)	141,830,206
EXPENDITURES				
General administration	44,792,437	42,960,579	1,831,858	35,537,156
Judicial and legal	28,219,653	27,169,917	1,049,736	25,566,071
Public safety	71,507,934	69,513,610	1,994,324	64,373,810
Health and human services	1,842,402	1,783,717	58,685	2,798,104
Countywide road and bridge	7,834,733	7,503,443	331,290	7,201,391
Conservation	814,853	748,441	66,412	668,850
TOTAL EXPENDITURES	155,012,012	149,679,707	5,332,305	136,145,382
Excess of revenues over expenditures	1,663,946	6,704,300	5,040,354	5,684,824
OTHER FINANCING SOURCES (USES)				
Transfers in	1,702,000	1,584,792	(117,208)	1,623,787
Transfers out	(12,289,521)	(12,205,712)	83,809	(17,880,542)
Leases issued (as lessee)	908,715	908,715	-	-
Issuance of debt - subscriptions	3,300,247	3,300,247	-	1,314,248
NET OTHER FINANCING SOURCES (USES)	(6,378,559)	(6,411,958)	(33,399)	(14,942,507)
Net change in fund balance	$ (4,714,613)	292,342	$ 5,006,955	(9,257,683)
Fund balance at beginning of year		63,175,386		72,433,069
Fund balance at end of year		$ 63,467,728		$ 63,175,386

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual
for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Total ad valorem taxes	$ 91,658,408	$ 91,680,159	$ 21,751	$ 75,482,544
Total sales tax	33,866,400	34,902,035	1,035,635	34,336,678
Fees of office				
Tax assessor / collector	4,100,000	4,549,380	449,380	4,290,896
County clerk	2,306,000	2,285,021	(20,979)	2,098,398
District clerk	735,000	698,034	(36,966)	701,703
Sheriff	180,000	236,993	56,993	209,515
County attorney	40,000	37,504	(2,496)	36,054
County judge	3,500	3,299	(201)	3,415
Justices of peace/constables	1,366,500	1,373,779	7,279	1,368,427
Other	2,203,200	1,999,667	(203,533)	1,900,990
Total fees of office	10,934,200	11,183,677	249,477	10,609,398
Fines and forfeits				
Justice of peace	965,000	1,020,967	55,967	969,810
District and county clerk and other	1,525,000	1,218,450	(306,550)	1,209,944
Total Fines and forfeits	2,490,000	2,239,417	(250,583)	2,179,754
Intergovernmental revenues				
Federal grants	320,800	912,321	591,521	1,849,828
State grants	2,590,750	2,621,806	31,056	1,335,350
Shared revenue	3,607,000	1,125,296	(2,481,704)	850,768
Subcription proceeds	-	-	-	1,970,682
Total intergovernmental revenues	6,518,550	4,659,423	(1,859,127)	6,006,628

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual
for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
Total licenses and permits	$ 4,499,000	$ 4,510,891	$ 11,891	$ 4,371,603
Interest and other				
Interest income	3,900,000	3,835,379	(64,621)	4,266,570
EXPO Naming Rights	260,000	265,225	5,225	257,500
Sale of assets	150,000	315,599	165,599	204,765
Rent	356,200	308,096	(48,104)	283,744
Insurance reimbursement	250,000	1,558,669	1,308,669	1,747,630
Bingo	325,000	257,204	(67,796)	296,282
Telephone	875,000	182,270	(692,730)	915,472
Other	593,200	485,963	(107,237)	871,638
Total interest and other	6,709,400	7,208,405	499,005	8,843,601
TOTAL REVENUES	$ 156,675,958	$ 156,384,007	$ (291,951)	$ 141,830,206

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual
for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
GENERAL ADMINISTRATION				
Commissioners' Court				
Personnel and benefits	$ 497,676	$ 487,205	$ 10,471	$ 470,220
Operating expenditures	37,272	25,872	11,400	25,194
Capital outlay	350	214	136	1,559
Total Commissioners' Court	535,298	513,291	22,007	496,973
County Judge				
Personnel and benefits	542,586	516,741	25,845	482,663
Operating expenditures	48,620	42,042	6,578	35,242
Professional services	1,350	1,248	102	1,205
Capital outlay	1,000	889	111	8,558
Total County Judge	593,556	560,920	32,636	527,668,
County Clerk				
Personnel and benefits	1,656,991	1,608,463	48,528	1,442,847
Operating expenditures	357,540	321,279	36,261	310,334
Professional services	250	-	250	10,658
Capital outlay	16,500	16,052	448	2,492
Total County Clerk	2,031,281	1,945,794	85,487	1,766,331
General Administration				
Personnel and benefits	1,216,453	1,167,960	48,493	1,035,273
Operating expenditures	283,203	213,617	69,586	213,730
Professional services	3,932,775	3,980,880	(48,105)	2,345,004
Capital outlay	2,609,775	2,582,013	27,762	1,188,648
Assistance to governmental units & others	62,600	37,261	25,339	25,667
Interest exp & fiscal charges	21,621	21,621	-	5,864
Total General Administration	8,126,427	8,003,352	123,075	4,814,186

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual
for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
Elections				
Personnel and benefits	$ 1,518,911	$ 1,495,495	$ 23,416	$ 1,641,153
Operating expenditures	241,500	211,875	29,625	465,904
Professional services	374,700	358,169	16,531	384,378
Capital outlay	40,100	39,903	197	238,816
Total Elections	2,175,211	2,105,442	69,769	2,730,251
County Auditor				
Personnel and benefits	1,708,853	1,682,619	26,234	1,618,364
Operating expenditures	63,295	51,827	11,468	31,179
Professional services	3,100	-	3,100	-
Capital outlay	4,000	3,387	613	3,591
Total County Auditor	1,779,248	1,737,833	41,415	1,653,134
County Treasurer				
Personnel and benefits	887,255	877,002	10,253	820,539
Operating expenditures	46,840	33,199	13,641	38,725
Professional services	11,200	10,000	1,200	39
Capital outlay	2,925	2,535	390	1,365
Total County Treasurer	948,220	922,736	25,484	860,668
Appraisal District				
Professional services	-	-	-	1,151,290
Total Appraisal District	-	-	-	1,151,290
Human Resources				
Personnel and benefits	396,334	387,709	8,625	345,547
Operating expenditures	40,750	20,732	20,018	27,136
Professional services	56,600	44,613	11,987	46,818
Capital outlay	1,000	842	158	4,353
Total Human Resources	494,684	453,896	40,788	423,854

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual
for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
Project Management				
Personnel and benefits	$ 355,372	$ 337,637	$ 17,735	$ 304,851
Operating expenditures	33,536	23,827	9,709	5,498
Capital outlay	70,900	75,960	(5,060)	42,298
Total Project Management	459,808	437,424	22,384	352,647
Tax Assessor/Collector				
Personnel and benefits	2,527,430	2,488,440	38,990	2,260,495
Operating expenditures	99,297	85,445	13,852	78,805
Professional services	16,400	16,680	(280)	15,394
Capital outlay	5,900	5,784	116	20,921
Total Tax Assessor/Collector	2,649,027	2,596,349	52,678	2,375,615
Voter Registration				
Personnel and benefits	2,413	-	2,413	-
Operating expenditures	2,500	-	2,500	-
Professional services	700	-	700	-
Capital outlay	20,000	-	20,000	-
Total Voter Registration	25,613	-	25,613	-
Veterans Service Office				
Personnel and benefits	157,410	148,916	8,494	140,867
Operating expenditures	17,426	12,203	5,223	16,087
Professional services	5,500	3,692	1,808	3,748
Total Veterans Service Office	180,336	164,811	15,525	160,702

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual
for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
Technology Services				
Personnel and benefits	$ 3,909,605	$ 3,865,097	$ 44,508	$ 3,743,967
Operating expenditures	209,596	160,375	49,221	147,428
Professional services	2,376,572	2,246,939	129,633	1,887,875
Capital outlay	3,896,247	3,810,089	86,158	2,074,876
Interest exp & fiscal charges	826,201	826,201	-	711,432
Total Technology Services	11,218,221	10,908,701	309,520	8,565,578
Building and Grounds				
Personnel and benefits	3,844,225	3,738,501	105,724	3,462,017
Operating expenditures	511,205	374,626	136,579	456,401
Professional services	55,655	48,220	7,435	46,353
Capital outlay	178,825	180,986	(2,161)	272,750
Total Building and Grounds	4,589,910	4,342,333	247,577	4,237,521
Historical Courthouse				
Operating expenditures	145,200	126,810	18,390	99,731
Professional services	30,205	28,850	1,355	25,064
Capital outlay	1,840	1,782	58	-
Total Historical Courthouse	177,245	157,442	19,803	124,795
Belton Annex				
Operating expenditures	102,600	91,864	10,736	87,349
Professional services	75,410	69,919	5,491	48,751
Capital outlay	1,840	1,737	103	-
Total Belton Annex	179,850	163,520	16,330	136,100
Sheriff's Adminstration Building				
Operating expenditures	191,500	147,117	44,383	144,686
Professional services	30,455	29,126	1,329	24,913
Capital outlay	-	1,246	(1,246)	-
Total Sheriff's Adminstration Building	221,955	177,489	44,466	169,599

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual
for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
Justice Center				
Operating expenditures	$ 770,000	$ 832,057	$ (62,057)	$ 660,188
Professional services	110,865	110,361	504	114,122
Capital outlay	19,100	33,564	(14,464)	4,476
Total Justice Center	899,965	975,982	(76,017)	778,786
Elections Building				
Operating expenditures	6,600	3,956	2,644	2,345
Total Elections Building	6,600	3,956	2,644	2,345
Communications Building				
Operating expenditures	14,350	11,860	2,490	381
Total Communications Building	14,350	11,860	2,490	381
Belton DPS Building				
Operating expenditures	29,950	27,258	2,692	22,437
Professional services	45,000	44,106	894	42,991
Capital outlay	-	999	(999)	-
Total Belton DPS Building	74,950	72,363	2,587	65,428
EXPO Facilities				
Operating expenditures	311,000	236,149	74,851	138,672
Professional services	131,360	117,224	14,136	135,465
Capital outlay	100	1,780	(1,680)	4,900
Total EXPO Facilities	442,460	355,153	87,307	279,037
Temple Annex				
Operating expenditures	76,500	67,308	9,192	55,795
Professional services	51,205	44,801	6,404	33,607
Capital outlay	11,655	1,737	9,918	-
Total Temple Annex	139,360	113,846	25,514	89,402

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual
for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
Killeen Annex				
Operating expenditures	$ 72,000	$ 60,242	$ 11,758	$ 84,159
Professional services	125,615	125,148	467	99,111
Capital outlay	3,575	3,474	101	-
Total Killeen Annex	201,190	188,864	12,326	183,270
Killeen DPS Building				
Operating expenditures	8,200	-	8,200	545
Professional services	7,000	-	7,000	6,965
Total Killeen DPS Building	15,200	-	15,200	7,510
Salado Annex				
Operating expenditures	27,250	10,986	16,264	23,396
Professional services	40,410	38,367	2,043	36,541
Capital outlay	1,750	1,510	240	-
Total Salado Annex	69,410	50,863	18,547	59,937
Extension Office Building				
Operating expenditures	27,000	16,971	10,029	32,801
Professional services	40,205	38,579	1,626	31,873
Capital outlay	1,840	1,737	103	-
Total Extension Office Building	69,045	57,287	11,758	64,674
Health Department, Temple				
Operating expenditures	19,000	13,602	5,398	18,445
Professional services	2,250	2,287	(37)	1,855
Total Health Department, Temple	21,250	15,889	5,361	20,300
Exposition Center				
Professional services	2,215,560	2,218,363	(2,803)	975,685
Capital outlay	125,000	125,000	-	250,000
Total Exposition Center	2,340,560	2,343,363	(2,803)	1,225,685

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual
for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
Museum				
Personnel and benefits	$ 319,257	$ 312,138	$ 7,119	$ 296,252
Operating expenditures	16,695	9,777	6,918	9,955
Professional services	3,300	1,940	1,360	1,940
Total Museum	339,252	323,855	15,397	308,147
County Historical Commission				
Operating expenditures	15,100	10,583	4,517	17,417
Professional services	500	359	141	-
Capital outlay	-	249	(249)	6,362
Total County Historical Commission	15,600	11,191	4,409	23,779
Killeen JPO Building				
Operating expenditures	328,500	285,166	43,334	227,276
Professional services	97,225	91,084	6,141	82,340
Capital outlay	1,840	2,933	(1,093)	17,997
Total Killeen JPO Building	427,565	379,183	48,382	327,613
Diversion Center Building				
Operating expenditures	85,500	85,409	91	19,793
Professional services	37,900	37,838	62	10,255
Capital outlay	1,400	1,343	57	-
Total Diversion Center Building	124,800	124,590	210	30,048
Technology Services Building				
Operating expenditures	48,100	37,589	10,511	37,586
Professional services	11,000	8,678	2,322	5,237
Capital outlay	-	622	(622)	-
Total Technology Services Building	59,100	46,889	12,211	42,823

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual
for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
Temple CSCD Building				
Operating expenditures	$ 26,650	$ 11,830	$ 14,820	$ 15,971
Professional services	35,000	29,751	5,249	26,255
Capital outlay	1,500	3,715	(2,215)	-
Total Temple CSCD Building	63,150	45,296	17,854	42,226
Auction Building				
Operating expenditures	3,500	1,252	2,248	3,601
Total Auction Building	3,500	1,252	2,248	3,601
Election Equipment Storage Building				
Operating expenditures	5,400	429	4,971	2,767
Professional services	2,300	122	2,178	2,526
Total Election Equipment Storage Building	7,700	551	7,149	5,293
Jail Buildings				
Operating expenditures	1,736,750	1,401,935	334,815	564,640
Professional services	310,100	313,113	(3,013)	112,244
Capital outlay	500	1,075	(575)	267
Total Jail Buildings	2,047,350	1,716,123	331,227	677,151
Archives Building				
Operating expenditures	46,500	34,215	12,285	31,012
Professional services	7,500	6,274	1,226	5,930
Total Archives Building	54,000	40,489	13,511	36,942
Engineer's Building				
Operating expenditures	15,450	5,926	9,524	7,843
Professional services	15,000	13,532	1,468	11,759
Capital outlay	-	-	-	7,385
Total Engineer's Building	30,450	19,458	10,992	26,987

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual
for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
Road & Bridge Yard Building				
Operating expenditures	$ 88,200	$ 76,138	$ 12,062	$ 38,722
Professional services	10,410	7,874	2,536	5,404
Capital outlay	-	54	(54)	-
Total Road & Bridge Yard Building	98,610	84,066	14,544	44,126
Museum Buildings				
Operating expenditures	59,700	43,786	15,914	65,358
Professional services	48,705	36,541	12,164	29,588
Capital outlay	500	1,700	(1,200)	5,768
Total Museum Buildings	108,905	82,027	26,878	100,714
Animal Control Building				
Operating expenditures	75,000	83,993	(8,993)	54,151
Professional services	9,205	6,869	2,336	6,617
Capital outlay	1,700	1,524	176	-
Total Animal Control Building	85,905	92,386	(6,481)	60,768
Archive/Multi-Purpose Facility				
Personnel and benefits	467,311	452,993	14,318	431,919
Operating expenditures	76,244	58,015	18,229	36,273
Professional services	33,025	31,937	1,088	15,079
Capital outlay	69,740	69,519	221	-
Total Archive/Multi-Purpose Facility	646,320	612,464	33,856	483,271
TOTAL GENERAL ADMINISTRATION	**44,792,437**	**42,960,579**	**1,831,858**	**35,537,156**

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual
for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
JUDICIAL AND LEGAL				
County Court at Law #1				
Personnel and benefits	$ 560,997	$ 557,003	$ 3,994	$ 535,585
Operating expenditures	25,679	16,332	9,347	17,300
Professional services	364,000	334,032	29,968	337,264
Capital outlay	1,000	642	358	1,594
Total County Court at Law #1	951,676	908,009	43,667	891,743
County Court at Law #2				
Personnel and benefits	435,244	432,598	2,646	419,081
Operating expenditures	13,076	7,467	5,609	9,942
Professional services	1,179,000	1,171,165	7,835	1,157,379
Capital outlay	-	409	(409)	-
Total County Court at Law #2	1,627,320	1,611,639	15,681	1,586,402
County Court at Law #3				
Personnel and benefits	510,878	508,593	2,285	481,018
Operating expenditures	21,600	15,371	6,229	20,646
Professional services	409,000	376,077	32,923	310,034
Capital outlay	500	23	477	240
Total County Court at Law #3	941,978	900,064	41,914	811,938
Third Judicial District				
Assistance to governmental units & others	22,000	21,314	686	20,411
Total Third Judicial District	22,000	21,314	686	20,411
District Court Other				
Operating expenditures	23,820	24,571	(751)	17,589
Professional services	6,500	5,721	779	7,884
Capital outlay	1,000	711	289	-
Total District Court Other	31,320	31,003	317	25,473

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual
for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
27th District Court				
Personnel and benefits	$ 241,840	$ 231,463	$ 10,377	$ 158,218
Operating expenditures	5,900	2,147	3,753	1,385
Professional services	902,265	875,534	26,731	855,404
Capital outlay	4,000	1,597	2,403	-
Total 27th District Court	1,154,005	1,110,741	43,264	1,015,007
146th District Court				
Personnel and benefits	167,085	161,611	5,474	156,489
Operating expenditures	4,663	3,410	1,253	3,720
Professional services	1,379,405	1,362,456	16,949	1,379,004
Capital outlay	2,500	-	2,500	-
Total 146th District Court	1,553,653	1,527,477	26,176	1,539,213
169th District Court				
Personnel and benefits	171,198	167,876	3,322	163,168
Operating expenditures	5,827	3,576	2,251	3,664
Professional services	54,255	41,184	13,071	63,255
Capital outlay	2,500	2,108	392	-
Total 169th District Court	233,780	214,744	19,036	230,087
264th District Court				
Personnel and benefits	189,305	181,198	8,107	169,813
Operating expenditures	5,850	4,004	1,846	3,866
Professional services	557,185	526,755	30,430	562,467
Capital outlay	5,000	3,270	1,730	-
Total 264th District Court	757,340	715,227	42,113	736,146

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual
for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
426th District Court				
Personnel and benefits	$ 169,111	$ 159,647	$ 9,464	$ 154,758
Operating expenditures	8,150	3,101	5,049	2,995
Professional services	623,615	565,194	58,421	572,999
Capital outlay	2,650	2,321	329	689
Total 426th District Court	803,526	730,263	73,263	731,441
478th District Court				
Personnel and benefits	168,778	160,006	8,772	155,052
Operating expenditures	7,389	3,644	3,745	1,860
Professional services	309,925	287,371	22,554	193,114
Total 478th District Court	486,092	451,021	35,071	350,026
Associate Courts				
Personnel and benefits	315,453	294,595	20,858	184,488
Operating expenditures	13,000	4,287	8,713	919
Professional services	1,500	1,500	-	1,500
Capital outlay	-	-	-	14,504
Total Associate Courts	329,953	300,382	29,571	201,411
District Clerk				
Personnel and benefits	1,608,523	1,567,944	40,579	1,466,010
Operating expenditures	175,349	164,848	10,501	140,142
Capital outlay	7,850	7,744	106	-
Total District Clerk	1,791,722	1,740,536	51,186	1,606,152
Justice of the Peace - Precinct 1				
Personnel and benefits	296,847	293,404	3,443	253,404
Operating expenditures	25,695	14,716	10,979	14,465
Professional services	145,650	155,366	(9,716)	150,340
Capital outlay	500	302	198	-
Total Justice of the Peace - Precinct 1	468,692	463,788	4,904	418,209

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual
for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
Justice of the Peace - Precinct 2				
Personnel and benefits	$ 371,336	$ 366,077	$ 5,259	$ 351,249
Operating expenditures	33,925	20,476	13,449	18,013
Professional services	178,900	181,826	(2,926)	147,779
Capital outlay	350	319	31	-
Total Justice of the Peace - Precinct 2	584,511	568,698	15,813	517,041
Justice of the Peace - Precinct 3, Pl 1				
Personnel and benefits	296,675	286,689	9,986	275,827
Operating expenditures	22,722	18,104	4,618	14,630
Professional services	80,100	79,930	170	78,253
Capital outlay	1,700	1,599	101	62
Total Justice of the Peace - Precinct 3, Pl 1	401,197	386,322	14,875	368,772
Justice of the Peace - Precinct 3, Pl 2				
Personnel and benefits	313,162	310,972	2,190	297,632
Operating expenditures	21,518	17,427	4,091	15,793
Professional services	243,000	235,335	7,665	199,859
Capital outlay	250	129	121	1,511
Total Justice of the Peace - Precinct 3, Pl 2	577,930	563,863	14,067	514,795
Justice of the Peace - Precinct 4, Pl 1				
Personnel and benefits	439,005	424,539	14,466	405,449
Operating expenditures	40,066	23,545	16,521	24,565
Professional services	453,000	465,500	(12,500)	424,555
Capital outlay	-	-	-	(50)
Total Justice of the Peace - Precinct 4, Pl 1	932,071	913,584	18,487	854,519

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual
for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
Justice of the Peace - Precinct 4, Pl 2				
Personnel and benefits	$ 382,942	$ 360,783	$ 22,159	$ 329,528
Operating expenditures	28,220	12,552	15,668	9,921
Professional services	326,500	320,775	5,725	354,400
Capital outlay	750	407	343	2,760
Total Justice of the Peace - Precinct 4, Pl 2	738,412	694,517	43,895	696,609
Truancy Court				
Personnel and benefits	153,262	146,923	6,339	140,797
Operating expenditures	11,600	6,369	5,231	5,845
Capital outlay	-	-	-	2,477
Total Truancy Court	164,862	153,292	11,570	149,119
County Court Coordinator				
Personnel and benefits	406,922	399,273	7,649	360,852
Operating expenditures	19,360	11,171	8,189	13,351
Capital outlay	4,940	3,116	1,824	53
Total County Court Coordinator	431,222	413,560	17,662	374,256
Pretrial Services				
Personnel and benefits	1,113,556	1,100,928	12,628	1,025,226
Operating expenditures	59,407	36,959	22,448	37,070
Professional services	14,300	5,375	8,925	8,674
Capital outlay	5,840	2,304	3,536	1,504
Total Pretrial Services	1,193,103	1,145,566	47,537	1,072,474
District Court Coordinator				
Personnel and benefits	903,799	863,440	40,359	667,715
Operating expenditures	30,450	18,328	12,122	19,314
Capital outlay	3,000	1,463	1,537	1,190
Total District Court Coordinator	937,249	883,231	54,018	688,219

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual
for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
County Attorney				
Personnel and benefits	$ 4,513,981	$ 4,483,658	$ 30,323	$ 4,264,647
Operating expenditures	127,075	70,892	56,183	69,683
Professional services	44,160	24,491	19,669	24,076
Capital outlay	18,390	15,089	3,301	69,716
Total County Attorney	4,703,606	4,594,130	109,476	4,428,122
District Attorney				
Personnel and benefits	4,653,713	4,521,256	132,457	4,247,651
Operating expenditures	330,785	289,127	41,658	196,803
Professional services	37,220	37,928	(708)	14,295
Capital outlay	3,915	3,350	565	29,694
Total District Attorney	5,025,633	4,851,661	173,972	4,488,443
Jury Fund Appropriations				
Operating expenditures	16,500	360	16,140	330
Professional services	284,500	257,320	27,180	230,444
Capital outlay	200	100	100	-
Total Jury Fund Appropriations	301,200	257,780	43,420	230,774
Guardian Ad Litem				
Personnel and benefits	631,495	629,245	2,250	584,466
Operating expenditures	25,590	18,702	6,888	13,846
Capital outlay	-	-	-	26,620
Total Guardian Ad Litem	657,085	647,947	9,138	624,932
Mental Health Indigent Defense				
Personnel and benefits	193,214	185,013	8,201	170,476
Operating expenditures	17,402	5,806	11,596	4,613
Professional services	152,200	132,006	20,194	174,656
Capital outlay	6,200	3,031	3,169	-
Total Mental Health Indigent Defense	369,016	325,856	43,160	349,745

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual
for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
Cluster Court				
Personnel and benefits	$ 18,099	$ 14,973	$ 3,126	$ 17,464
Operating expenditures	3,875	1,666	2,209	1,159
Capital outlay	425	315	110	-
Total Cluster Court	22,399	16,954	5,445	18,623
Texas VINE Grant				
Professional services	27,100	26,748	352	25,969
Total Texas VINE Grant	27,100	26,748	352	25,969
TOTAL JUDICIAL AND LEGAL	**28,219,653**	**27,169,917**	**1,049,736**	**25,566,071**
PUBLIC SAFETY				
Law Enforcement Center - Jail				
Personnel and benefits	26,949,858	26,866,107	83,751	25,677,159
Operating expenditures	4,258,060	3,612,120	645,940	4,467,173
Professional services	9,353,148	9,422,313	(69,165)	9,085,195
Capital outlay	198,705	195,055	3,650	146,384
Total Law Enforcement Center - Jail	40,759,771	40,095,595	664,176	39,375,911
Emergency Management				
Personnel and benefits	168,720	134,971	33,749	157,682
Operating expenditures	46,482	28,051	18,431	33,251
Professional services	17,000	7,227	9,773	8,994
Capital outlay	15,255	6,108	9,147	75,710
Total Emergency Management	247,457	176,357	71,100	275,637

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual
for Year Ended September 30, 2024

	2025			2024
	Budget	Actual	Variance With Final Budget	Actual
County Fire Marshal				
Personnel and benefits	$ 111,838	$ 93,186	$ 18,652	$ -
Operating expenditures	27,890	16,473	11,417	-
Professional services	2,900	1,051	1,849	-
Capital outlay	3,500	3,005	495	-
Total County Fire Marshal	146,128	113,715	32,413	-
Constable Precinct 1				
Personnel and benefits	468,513	466,176	2,337	362,968
Operating expenditures	62,479	35,068	27,411	31,985
Professional services	3,667	2,368	1,299	150
Capital outlay	193,393	186,508	6,885	4,610
Total Constable Precinct 1	728,052	690,120	37,932	399,713
Constable Precinct 2				
Personnel and benefits	185,507	184,307	1,200	167,996
Operating expenditures	45,984	19,841	26,143	19,871
Professional services	1,700	228	1,472	317
Capital outlay	18,018	14,001	4,017	70,289
Total Constable Precinct 2	251,209	218,377	32,832	258,473
Constable Precinct 3				
Personnel and benefits	613,588	595,694	17,894	583,558
Operating expenditures	104,525	65,471	39,054	71,333
Professional services	9,600	5,948	3,652	6,219
Capital outlay	92,030	93,496	(1,466)	148,100
Total Constable Precinct 3	819,743	760,609	59,134	809,210

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual
for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
Constable Precinct 4				
Personnel and benefits	$ 1,361,817	$ 1,299,489	$ 62,328	$ 1,123,897
Operating expenditures	155,876	96,865	59,011	121,025
Professional services	4,430	2,516	1,914	5,079
Capital outlay	340,470	330,094	10,376	13,542
Total Constable Precinct 4	1,862,593	1,728,964	133,629	1,263,543
Sheriff				
Personnel and benefits	13,079,142	12,922,184	156,958	11,721,357
Operating expenditures	1,462,852	1,173,028	289,824	1,440,185
Professional services	121,000	115,295	5,705	90,766
Capital outlay	2,888,020	2,767,406	120,614	856,849
Total Sheriff	17,551,014	16,977,913	573,101	14,109,157
Sheriff Summer Grant				
Personnel and benefits	97,433	94,696	2,737	97,591
Operating expenditures	21,600	21,000	600	21,480
Total Sheriff Summer Grant	119,033	115,696	3,337	119,071
Sheriff Overtime Grant				
Capital outlay	20,900	20,798	102	10,165
Total Sheriff Overtime Grant	20,900	20,798	102	10,165
Sheriff Auto Theft Task Force Grant				
Personnel and benefits	113,250	106,722	6,528	125,666
Total Sheriff Auto Theft Task Force Grant	113,250	106,722	6,528	125,666
Animal Control Facility				
Personnel and benefits	502,365	484,100	18,265	340,441
Operating expenditures	67,315	29,901	37,414	26,993
Professional services	31,600	26,149	5,451	20,215
Capital outlay	4,550	4,524	26	4,681
Total Animal Control Facility	605,830	544,674	61,156	392,330

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual
for Year Ended September 30, 2024

	2025			2024
	Budget	Actual	Variance With Final Budget	Actual
Juvenile Probation Court Intake				
Personnel and benefits	$ 1,360,861	$ 1,324,913	$ 35,948	$ 1,164,164
Operating expenditures	83,140	65,384	17,756	62,659
Professional services	60,000	17,346	42,654	29,715
Capital outlay	1,430	981	449	3,322
Total Juvenile Probation Court Intake	1,505,431	1,408,624	96,807	1,259,860
Juvenile Probation Direct Supervision				
Personnel and benefits	1,120,487	1,046,160	74,327	893,016
Operating expenditures	29,860	20,460	9,400	19,944
Professional services	17,500	8,322	9,178	5,440
Capital outlay	12,660	12,985	(325)	798
Total Juvenile Probation Direct Supervision	1,180,507	1,087,927	92,580	919,198
Adult Probation Office, General				
Operating expenditures	54,650	51,504	3,146	46,478
Capital outlay	6,500	4,725	1,775	-
Total Adult Probation Office, General	61,150	56,229	4,921	46,478
Department of Public Safety				
Personnel and benefits	124,275	122,270	2,005	113,527
Operating expenditures	27,025	12,676	14,349	18,237
Professional services	1,000	466	534	541
Capital outlay	16,000	11,998	4,002	13,715
Total Department of Public Safety	168,300	147,410	20,890	146,020
Juvenile Probation Youth Services				
Professional services	82,500	40,747	41,753	50,452
Total Juvenile Probation Youth Services	82,500	40,747	41,753	50,452

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual
for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
Juvenile Probation Mental Health Assessments				
Professional services	$ 67,000	$ 63,900	$ 3,100	$ 76,350
Total Juvenile Probation				
Mental Health Assessments	67,000	63,900	3,100	76,350
Juvenile Probation Community Based Programs				
Personnel and benefits	456,107	414,538	41,569	374,573
Operating expenditures	11,614	17,402	(5,788)	7,478
Professional services	160,000	156,372	3,628	121,443
Capital outlay	711	528	183	5,702
Total Juvenile Probation				
Community Based Programs	628,432	588,840	39,592	509,196
Juvenile Probation Community Mental Health Programs				
Professional services	99,000	95,905	3,095	35,940
Capital outlay	2,000	1,501	499	-
Total Juvenile Probation				
Community Mental Health Program	101,000	97,406	3,594	35,940
Juvenile Probation Residential Contracts				
Professional services	120,000	134,999	(14,999)	-
Total Juvenile Probation				
Residential Contracts	120,000	134,999	(14,999)	-
Juvenile Probation Post-Adjudicated Program				
Personnel and benefits	966,722	956,460	10,262	550,127
Operating expenditures	55,940	46,998	8,942	30,117
Professional services	274,401	404,646	(130,245)	267,415
Capital outlay	5,330	791	4,539	10,896
Total Juvenile Probation				
Post-Adjudicated Programs	1,302,393	1,408,895	(106,502)	858,555

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual
for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
Juvenile Probation Detention Program				
Personnel and benefits	$ 2,719,830	$ 2,653,415	$ 66,415	$ 3,019,051
Operating expenditures	136,910	68,851	68,059	65,639
Professional services	207,001	204,463	2,538	237,134
Capital outlay	2,500	2,364	136	11,061
Total Juvenile Probation Detention Program	3,066,241	2,929,093	137,148	3,332,885
TOTAL PUBLIC SAFETY	**71,507,934**	**69,513,610**	**1,994,324**	**64,373,810**
HEALTH AND HUMAN SERVICES				
Solid Waste Disposal				
Operating expenditures	20,000	11,650	8,350	10,898
Total Solid Waste Disposal	20,000	11,650	8,350	10,898
Health and Sanitation				
Professional services	30,000	30,000	-	30,000
Assistance to governmental units & others	1,717,402	1,693,317	24,085	1,752,336
Total Health and Sanitation	1,747,402	1,723,317	24,085	1,782,336
Human Services				
Operating expenditures	-	-	-	8,327
Total Human Services	-	-	-	8,327
County Welfare				
Professional services	75,000	48,750	26,250	45,300
Total County Welfare	75,000	48,750	26,250	45,300
Direct Child Services - Local				
Operating expenditures	-	-	-	24,926
Total Direct Child Services - Local	-	-	-	24,926

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual
for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
Weather Diaster				
Operating expenditures	$ -	$ -	$ -	$ 8,850
Professional services	-	-	-	917,467
Total Weather Diaster	-	-	-	926,317
TOTAL HEALTH AND HUMAN SERVICES	**1,842,402**	**1,783,717**	**58,685**	**2,798,104**
COUNTYWIDE ROAD AND BRIDGE				
County Engineer				
Personnel and benefits	399,247	372,522	26,725	513,538
Operating expenditures	25,262	10,260	15,002	12,427
Professional services	118,120	78,329	39,791	80,326
Capital outlay	16,510	16,217	293	2,809
Total County Engineer	559,139	477,328	81,811	609,100
Countywide Road and Bridge				
Personnel and benefits	6,102,904	6,057,183	45,721	5,503,966
Operating expenditures	1,111,660	918,560	193,100	992,875
Professional services	29,581	19,063	10,518	24,701
Capital outlay	29,300	29,160	140	66,570
Interest exp & fiscal charges	2,149	2,149	-	4,179
Total Countywide Road and Bridge	7,275,594	7,026,115	249,479	6,592,291
TOTAL COUNTYWIDE ROAD AND BRIDGE	**7,834,733**	**7,503,443**	**331,290**	**7,201,391**

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual
for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
CONSERVATION				
State Extension Services				
Personnel and benefits	$ 295,433	$ 285,285	$ 10,148	$ 252,284
Operating expenditures	76,270	59,257	17,013	44,388
Professional services	-	132	(132)	-
Capital outlay	450	559	(109)	1,226
Total State Extension Services	372,153	345,233	26,920	297,898
4-H Youth Services				
Personnel and benefits	75,049	73,975	1,074	69,577
Operating expenditures	8,001	5,320	2,681	7,414
Professional services	307,600	277,385	30,215	247,571
Capital outlay	300	199	101	-
Total 4-H Youth Services	390,950	356,879	34,071	324,562
Game Warden, Trapper				
Operating expenditures	1,000	993	7	-
Professional services	38,400	38,400	-	38,400
Capital outlay	8,350	6,936	1,414	7,990
Total Game Warden, Trapper	47,750	46,329	1,421	46,390
Soil & Water Conservation				
Operating expenditures	4,000	-	4,000	-
Total Soil & Water Conservation	4,000	-	4,000	-
TOTAL CONSERVATION	**814,853**	**748,441**	**66,412**	**668,850**
TOTAL EXPENDITURES	**$ 155,012,012**	**$ 149,679,707**	**$ 5,332,305**	**$ 136,145,382**

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF OTHER FINANCING SOURCES (USES) - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual
for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
OTHER SOURCES				
Leases issued (as lessee)	$ 908,715	$ 908,715	$ -	$ -
Issuance of debt - subscriptions	3,300,247	3,300,247	-	1,314,248
TOTAL OTHER SOURCES	4,208,962	4,208,962	-	1,314,248
TRANSFERS IN				
Special Revenue Funds	1,702,000	1,584,792	(117,208)	1,623,787
TOTAL TRANSFERS IN	1,702,000	1,584,792	(117,208)	1,623,787
TRANSFERS OUT				
Special Revenue Funds	(8,626,271)	(8,542,462)	83,809	(7,880,542)
Capital Projects Funds	(3,663,250)	(3,663,250)	-	(10,000,000)
TOTAL TRANSFERS OUT	(12,289,521)	(12,205,712)	83,809	(17,880,542)
NET OTHER FINANCING SOURCES (USES)	$ (6,378,559)	$ (6,411,958)	$ (33,399)	$(14,942,507)

BELL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2025

	Special Revenue	Debt Service	Capital Projects	Total
ASSETS				
Cash and cash equivalents	$ 250	$ -	$ -	$ 250
Investments	45,398,419	2,823,434	4,683,170	52,905,023
Accounts receivable, net	2,429,935	-	-	2,429,935
Delinquent taxes receivable, net	216,220	526,354	-	742,574
Due from other funds	1,026,286	395,917	880,482	2,302,685
Inventories	147,222	-	-	147,222
TOTAL ASSETS	$ 49,218,332	$ 3,745,705	$ 5,563,652	$ 58,527,689
LIABILITIES				
Accounts payable	$ 2,303,939	$ -	$ 224,002	$ 2,527,941
Accrued expenditures payable and other	68,141	-	-	68,141
Due to other funds	6,062,340	395,917	409,662	6,867,919
Unearned revenue	3,193,756	450,548	-	3,644,304
TOTAL LIABILITIES	11,628,176	846,465	633,664	13,108,305
FUND BALANCES				
Nonspendable				
Inventory	118,354	-	-	118,354
Restricted for				
Conservation	78,614	-	-	78,614
Countywide road and bridge	13,385,747	-	-	13,385,747
Debt service	-	2,899,240	-	2,899,240
Elections	110,994	-	-	110,994
Health and human services	603,379	-	-	603,379
Judicial and legal	5,987,784	-	-	5,987,784
Public safety	5,056,056	-	-	5,056,056
Committed for				
Conservation	546,408	-	-	546,408
Assigned for				
Capital projects	-	-	4,929,988	4,929,988
Conservation	143,006	-	-	143,006
Countywide road and bridge	2,933,514	-	-	2,933,514
Health and human services	133,234	-	-	133,234
Judicial and legal	528,035	-	-	528,035
Public safety	7,965,031	-	-	7,965,031
TOTAL FUND BALANCES	37,590,156	2,899,240	4,929,988	45,419,384
TOTAL LIABILITES AND FUND BALANCES	$ 49,218,332	$ 3,745,705	$ 5,563,652	$ 58,527,689

BELL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Year Ended September 30, 2025

	Special Revenue	Debt Service	Capital Projects	Total
REVENUES				
Ad valorem taxes	$ 10,119,843	$ 15,895,073	$ -	$ 26,014,916
Hotel occupancy tax	1,544,151	-	-	1,544,151
Fees of office	1,366,158	-	-	1,366,158
Fines & forfeits	60,634	-	-	60,634
Intergovernmental	15,070,937	-	-	15,070,937
Adult probation program payments	2,142,928	-	-	2,142,928
Interest and other	4,237,563	378,397	840,980	5,456,940
Contributions for assistance programs	202,416	-	-	202,416
TOTAL REVENUES	34,744,630	16,273,470	840,980	51,859,080
EXPENDITURES				
Current:				
General administration	889,748	-	-	889,748
Judicial and legal	1,088,248	-	-	1,088,248
Public safety	21,739,032	-	-	21,739,032
Health and human services	6,897,966	-	-	6,897,966
Countywide road and bridge	9,416,229	-	-	9,416,229
Conservation	238,468	-	-	238,468
Law library books and services	120,293	-	-	120,293
Principal retirement	-	13,025,000	-	13,025,000
Interest expenditures and fiscal charges	-	3,778,283	-	3,778,283
Capital outlay	-	-	3,070,369	3,070,369
TOTAL EXPENDITURES	40,389,984	16,803,283	3,070,369	60,263,636
Excess (deficiency) of revenues Over expenditures	(5,645,354)	(529,813)	(2,229,389)	(8,404,556)
OTHER FINANCING SOURCES (USES)				
Transfers in	9,695,448	395,917	3,663,250	13,754,615
Transfers out	(3,031,780)	(395,917)	(409,662)	(3,837,359)
NET OTHER FINANCING SOURCES (USES)	6,663,668	-	3,253,588	9,917,256
Net change in fund balances	1,018,314	(529,813)	1,024,199	1,512,700
Fund balances at beginning of year	36,571,842	3,429,053	3,905,789	43,906,684
Fund balances at end of year	$ 37,590,156	$ 2,899,240	$ 4,929,988	$ 45,419,384

BELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS

Special Revenue Funds
Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes. Individual funds are as follows:

Special Road and Bridge Funds
To account for the costs of operating and maintaining all County-owned roads and bridges. Financing is provided by a specific annual property tax levy. This consist of five separate nonmajor funds:

- Maintenance Bridge Fund
- Precinct No. 1 Maintenance Fund
- Precinct No. 2 Maintenance Fund
- Precinct No. 3 Maintenance Fund
- Precinct No. 4 Maintenance Fund

Law Library Fund
To account for the costs of operating and maintaining a law library for public use. Financing is provided through fees charged as a part of court costs for cases processed through the County and District Courts.

Lateral Road Fund
To account for the costs of maintaining certain County roads. Financing is provided by monies received from the State of Texas.

Adopt a Road Fund
To account for the revenues and expenditures associated with volunteer organizations that committee to clean up the right of ways on county roads.

Adult Probation Fund
To account for the collection of probation fees and payment of expenditures related to the operation of the Bell County office of the Adult Probation Department of the State of Texas.

Adult Probation CCP Fund
To account for the collection of revenue and payment of expenditures related to the Community Correction Programs of the Bell County office of the Adult Probation Department of the State of Texas.

Adult Probation Diversion Treatment Program
To account for the collection of revenue and payment of expenditures related to the Alternatives to Incarceration Programs of the Bell County office of the Adult Probation Department of the State of Texas.

Texas Juvenile Probation Commission Grants
To account for the revenues and expenditures related to the portion of the Juvenile Probation Department funded by the State.

County Attorney State Supplement Grants
To account for monies received and distributed from state supplemental funds for salary and/or operations of the county attorney's office.

County Attorney Hot Check Fund
To account for the collection and payment of fees earned on collection of insufficient funds checks turned over to the County Attorney for collection.

County Attorney Forfeiture Fund
To account for monies confiscated by and awarded to the County Attorney's office for drug or gambling-related arrests and investigations.

Pretrial Diversion Program
To account for collection of diversion fees and payment of expenditures for the Pretrial Diversion Program.

National School Lunch Program
To account for monies disbursed and reimbursed to operate the National School Lunch Program for the Bell County Juvenile Probation Detention Center.

Indigent Health Care Fund
To account for the costs of providing health care to indigent residents. Financing is provided by annual property tax revenues.

Indigent Health Care Administration
To account for the costs of administering the indigent health care program.

Texas Health Institute
To account for funds received from various local agencies for collaboratively developing innovative health care solutions in order to improve the health of people in the local community.

Community Relief Fund
To account for private donations to be distributed to needy families in the County.

Communication Center
To account for the costs of maintaining the Bell County Communication Center. Financing is provided by monies received from the participating entities.

Communication Center Special Projects Fund
To account for the costs of special capital projects in the Bell County Communication Center. Financing is provided by use of revenue funds and designated funds from operating.

Bell County Expo/4-H Youth Fund
To account for the special funds set aside for the 4-H youth services provided by the Bell County Expo Center.

Bell County Organized Crime Federal Forfeiture Fund
To account for monies confiscated by and awarded to the Bell County Organized Crime Organization during drug-related arrest and investigation that are under federal jurisdictions.

Bell County Organized Crime Operating Fund
To account for the cost of maintaining the Bell County Organized Crime Organization. Funding is provided by monies forfeited through drug-related convictions that are under either federal or state jurisdiction.

Bell County Organized Crime State Forfeiture Fund
To account for monies confiscated by and awarded to the Bell County Organized Crime Organization during drug-related arrest and investigation that are under state jurisdiction.

Cemetery Fund
To account for private donations and County contributions to be expended for the maintenance of the cemeteries in the County.

District Attorney Forfeiture of Contraband Fund
To account for certain funds confiscated by and awarded to the District Attorney's Office.

District Attorney DHS Fund
To account for funds collected and disbursed to prosecute welfare fraud cases.

District Attorney Hot Check Fund
To account for the collection and payment of fees earned on collection of insufficient funds checks turned over to the District Attorney for collection.

District Attorney Forfeiture Fund
To account for monies confiscated by and awarded to the District Attorney's office during gambling-related arrests and investigations.

District Attorney Federal Forfeiture Fund
To account for monies confiscated by and awarded to the District Attorney's office during gambling-related arrests and investigations.

Inmate Commissary Fund
To account for collection and disbursement of funds related to sale and purchase of sundry items in jail commissary.

Sheriff Forfeiture Fund
To account for monies confiscated by and awarded to the Sheriff's office during drug-related arrests and investigations.

27th Judicial District Fund
To account for monies received and distributed from state supplemental funds for salaries of the District Attorney's Office.

Drug Court
To account for court cost collected and grant monies received for the purpose of operating a drug court. The grant funds were provided by The Criminal Justice Division of the State of Texas.

Veterans Court
To account for court cost collected and grant monies received for the purpose of operating a veteran's court. The grant funds were provided by The Criminal Justice Division of the State of Texas.

Veterans Financial Assistance Grant
To account for grant monies received for the purpose of assisting veterans and surviving spouses with financial assistance. The grant funds are provided by the Texas Veterans Commission.

Indigent Defense Grant
To account for grant monies collected and distributed for the purpose of creating and implementing a web-based monitoring program for indigent defense operations as funded by the Task Force on Indigent Defense..

Regional Habitat Conservation Grant
To account for grant monies collected and distributed for the purpose of developing a Regional Habitat Conservation Plan. The grant funds are provided U.S. Fish and Wildlife.

Justice of the Peace Technology Fund
To account for monies collected and disbursed for the purpose of enhancing technology in the Justice of the Peace courts. Financing is provided through fees charged as part of court cost for cases processed through the Justice of the Peace courts.

County and District Clerk's Technology Fund
To account for monies collected and disbursed for the purpose of enhancing technology in the County and District Clerk offices. Financing is provided through fees charged as part of court cost for cases processed through the County and District Courts.

District Clerk Technology Fund
To account for monies collected and disbursed for the purpose of enhancing technology in the District Clerk office. Financing is provided through fees charged as part of court cost for cases processed through the District Court.

Court Records Preservation
To account for monies collected and disbursed for the purpose of preserving court documents. Financing is provided through fees charged as part of court cost for cases processed through the County and District Courts.

Bell County Records Management
To account for monies collected and disbursed for the purpose of preserving court documents. Financing is provided through fees charged as part of court cost for cases processed through the County and District Courts.

County Clerk Records Management
To account for monies collected and disbursed for the purpose of preserving court documents. Financing is provided through fees charged as part of court cost for cases processed through the County and District Courts.

Constable Forfeiture Fund
To account for monies confiscated by and awarded to one of the constable offices during related arrests and investigations.

Election Equipment Services
To account for statutorily designed monies collected from other agencies for election services and for the disbursement of those fund for the purpose of conducting elections.

Electronic Filing Transaction Fee
To account for monies collected and disbursed for the purpose of converting software and hardware to accept civil e-filings in District, County and Justice of the Peace courts.

Texas Agri-Life Study
To account for contributions collected and disbursed for a study of the Salado Creek watershed.

Hotel Occupancy Tax
To account for the collection and disbursement of a hotel occupancy tax for the purpose of promoting conventions and tourism.

ARPA Funding
To account for American Rescue Plan Act Funding received for the purpose of addressing needs identified during the COVID pandemic. These funds are being used to issue small business grants, address losses in tourism, expand broadband and courtroom technology and enhance services provided to the homeless and youth within the County.

ASR Project Fund
To account for contributions collected and disbursed for an Aquifer Storage and recovery project.

LEOSE Training and Travel Fund
To account for grant monies collected and disbursed from the State for law enforcement training and associated travel.

Animal Control Donation Fund
To account for contributions collected and disbursed for the Bell County Animal Shelter.

Diversion Center Fund
To account for contributions and grants collected and disbursed for the operations of the Bell County Diversion Center.

COPs Grant
To account for grant monies received for the purpose of modernizing law enforcement equipment. The grant funds were provided by the Office of Community Oriented Policing Services, a division of the U.S. Department of Justice.

Mental Health Court Grant
To account for grant monies received for the purpose of operating a mental health court. The grant funds were provided by The Criminal Justice Division of the State of Texas.

Criminal Justice Grant
To account for grant monies received for the purpose of enhancing public safety and crime prevention. The grant funds were provided by the Criminal Justice Division, a division of the Texas Office of the Governor.

Solid Waste Grants
To account for two grants received for the purpose of deterring illegal dumping and operating a tire recycling event. The grant funds were provided by the Central Texas Council of Governments as a pass-through from the Texas Commission on Environmental Quality.

State and Local Cybersecurity Grants
To account for five grants received for the purpose of strengthening the County's cyber environment, protecting the County from cyber-attacks, and providing equipment to enhance emergency communication infrastructure. The grant funds were provided by the Homeland Security Grants Division, a division of the Texas Office of the Governor, as a pass-through from the Federal Emergency Management Agency, a division of the U.S. Department of Homeland Security.

Juvenile Services Grant
To account for grant monies received for the purpose of purchasing supplies for the provision of trauma-informed care. The grant funds were provided by STARRY as a pass-through from the Office of Justice Programs, a division of the U.S. Department of Justice.

Feral Hog Grant
To account for grant monies received for the purpose of purchasing trapping equipment and supplies for the abatement of feral hogs in Bell County. The grant funds were provided by Texas A&M AgriLife Extension Service.

Opioid Settlement Fund
To account for opioid settlement monies received for the purpose of opioid remediation and managed by the Bell County Opioid Steering Committee. The funds were provided by the Texas Opioid Abatement Fund Council, a statewide initiative managed by the Texas Comptroller of Public Accounts.

BELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
September 30, 2025 with Comparative Totals
for September 30, 2024

	Special Road and Bridge Funds	Law Library Fund	Lateral Road Fund	Adopt a Road Fund
ASSETS				
Cash and cash equivalents	$ -	$ 50	$ -	$ -
Investments	16,767,725	1,492,191	46,923	9
Accounts receivable, net	126	1,940	-	-
Delinquent taxes receivable, net	216,220	-	-	-
Due from other funds	-	15,149	-	-
Inventories and prepaid items	104,524	-	-	-
TOTAL ASSETS	$ 17,088,595	$ 1,509,330	$ 46,923	$ 9
LIABILITIES				
Accounts payable	$ 408,501	$ 10,159	$ -	$ -
Accrued expenditures payable and other	750	757	-	-
Due to other governmental units and others	-	-	-	-
Due to other funds	83,716	-	46,923	-
Unearned revenue	171,852	-	-	-
TOTAL LIABILITIES	664,819	10,916	46,923	-
FUND BALANCES				
Nonspendable				
Inventories and prepaid items	104,524	-	-	-
Restricted for				
Countywide road and bridge	13,385,747	-	-	-
Conservation	-	-	-	-
Elections	-	-	-	-
Health and human services	-	-	-	-
Judicial and legal	-	981,540	-	-
Law library books and services	-	-	-	-
Public safety	-	-	-	-
Committed for				
Conservation	-	-	-	-
Assigned for				
Conservation	-	-	-	-
Countywide road and bridge	2,933,505	-	-	9
Health and human services	-	-	-	-
Judicial and legal	-	516,874	-	-
Law library books and services	-	-	-	-
Public safety	-	-	-	-
TOTAL FUND BALANCES	16,423,776	1,498,414	-	9
TOTAL LIABILITIES AND FUND BALANCES	$ 17,088,595	$ 1,509,330	$ 46,923	$ 9

Adult Probation Fund	Adult Probation CCP Fund	Adult Probation Diversion Treatment Program	Texas Juvenile Probation Commission Grants	County Attorney State Supplement Grants	County Attorney Hot Check Fund
$ -	$ -	$ -	$ -	$ -	$ -
3,437,393	2,281	5,270	2,258,015	80,661	23,261
18,698	102	-	-	-	105
-	-	-	-	-	-
-	-	-	183,163	-	-
10,150	50	-	-	-	-
$ 3,466,241	$ 2,433	$ 5,270	$ 2,441,178	$ 80,661	$ 23,366
$ 95,803	$ 2,433	$ 5,270	$ 154,228	$ -	$ 126
1,354	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	415
-	-	-	1,839,859	-	-
97,157	2,433	5,270	1,994,087	-	541
10,150	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	80,661	16,645
-	-	-	-	-	-
3,358,934	-	-	447,091	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	6,180
-	-	-	-	-	-
-	-	-	-	-	-
3,369,084	-	-	447,091	80,661	22,825
$ 3,466,241	$ 2,433	$ 5,270	$ 2,441,178	$ 80,661	$ 23,366

(Continued)

BELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
September 30, 2025 with Comparative Totals for September 30, 2024

	County Attorney Forfeiture Fund	Pretrial Diversion Program	National School Lunch Program	Indigent Health Care Fund
ASSETS				
Cash and cash equivalents	$ -	$ -	$ -	$ -
Investments	4,781	32,921	298,325	222,711
Accounts receivable, net	-	-	12,644	-
Delinquent taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Inventories and prepaid items	-	-	-	-
TOTAL ASSETS	$ 4,781	$ 32,921	$ 310,969	$ 222,711
LIABILITIES				
Accounts payable	$ -	$ -	$ 32,464	$ 55,788
Accrued expenditures payable and other	-	-	841	-
Due to other governmental units and others	-	-	-	-
Due to other funds	-	32,921	277,664	166,923
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	-	32,921	310,969	222,711
FUND BALANCES				
Nonspendable				
Inventories and prepaid items	-	-	-	-
Restricted for				
Countywide road and bridge	-	-	-	-
Conservation	-	-	-	-
Elections	-	-	-	-
Health and human services	-	-	-	-
Judicial and legal	4,781	-	-	-
Law library books and services	-	-	-	-
Public safety	-	-	-	-
Committed for				
Conservation	-	-	-	-
Assigned for				
Conservation	-	-	-	-
Countywide road and bridge	-	-	-	-
Health and human services	-	-	-	-
Judicial and legal	-	-	-	-
Law library books and services	-	-	-	-
Public safety	-	-	-	-
TOTAL FUND BALANCES	4,781	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	$ 4,781	$ 32,921	$ 310,969	$ 222,711

Indigent Health Care Administration	Texas Health Institute	Community Relief Fund	Communication Center	Communication Center Special Projects Fund	Bell County Expo/4-H Youth Fund
$ -	$ -	$ -	$ -	$ -	$ -
136,070	2,414	35,314	7,175,391	1,219,802	578,542
15,200	-	-	109,005	-	-
-	-	-	-	-	-
-	-	741,958	-	-	-
-	-	-	3,492	-	-
$ 151,270	$ 2,414	$ 777,272	$ 7,287,888	$ 1,219,802	$ 578,542
$ 2,499	$ -	$ 741,958	$ 141,917	$ -	$ -
4,030	-	-	60,409	-	-
-	-	-	-	-	-
11,507	-	-	336,841	-	32,134
-	-	-	-	-	-
18,036	-	741,958	539,167	-	32,134
-	-	-	3,492	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	2,414	35,314	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	546,408
-	-	-	-	-	-
-	-	-	-	-	-
133,234	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	6,745,229	1,219,802	-
133,234	2,414	35,314	6,748,721	1,219,802	546,408
$ 151,270	$ 2,414	$ 777,272	$ 7,287,888	$ 1,219,802	$ 578,542

(Continued)

BELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
September 30, 2025 with Comparative Totals for September 30, 2024

	Bell County Organized Crime Federal Forfeiture Fund	Bell County Organized Crime Operating Fund	Bell County Organized Crime State Forfeiture Fund	Cemetery Fund
ASSETS				
Cash and cash equivalents	$ -	$ 200	$ -	$ -
Investments	20,646	112,055	37,472	2,749
Accounts receivable, net	-	-	-	-
Delinquent taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Inventories and prepaid items	-	-	-	-
TOTAL ASSETS	$ 20,646	$ 112,255	$ 37,472	$ 2,749
LIABILITIES				
Accounts payable	$ -	$ 150	$ -	$ -
Accrued expenditures payable and other	-	-	-	-
Due to other governmental units and others	-	-	-	-
Due to other funds	12,319	112,105	37,472	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	12,319	112,255	37,472	-
FUND BALANCES				
Nonspendable				
Inventories and prepaid items	-	-	-	-
Restricted for				
Countywide road and bridge	-	-	-	-
Conservation	-	-	-	2,749
Elections	-	-	-	-
Health and human services	-	-	-	-
Judicial and legal	-	-	-	-
Law library books and services	-	-	-	-
Public safety	8,327	-	-	-
Committed for				
Conservation	-	-	-	-
Assigned for				
Conservation	-	-	-	-
Countywide road and bridge	-	-	-	-
Health and human services	-	-	-	-
Judicial and legal	-	-	-	-
Law library books and services	-	-	-	-
Public safety	-	-	-	-
TOTAL FUND BALANCES	8,327	-	-	2,749
TOTAL LIABILITIES AND FUND BALANCES	$ 20,646	$ 112,255	$ 37,472	$ 2,749

District Attorney Forfeiture of Contraband Fund	District Attorney DHS Fund	District Attorney Hot Check Fund	District Attorney Forfeiture Fund	District Attorney Federal Forfeiture Fund	Inmate Commissary Fund
$ -	$ -	$ -	$ -	$ -	$ -
300,963	13,840	4,318	6	5	1,104,798
24,795	-	-	-	-	60,566
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ 325,758	$ 13,840	$ 4,318	$ 6	$ 5	$ 1,165,364
$ 105	$ -	$ -	$ -	$ -	$ 3,192
-	-	-	-	-	-
-	-	-	-	-	-
699	-	-	-	-	138,476
-	-	-	-	-	-
804	-	-	-	-	141,668
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
324,954	13,840	4,318	6	5	-
-	-	-	-	-	-
-	-	-	-	-	1,023,696
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
324,954	13,840	4,318	6	5	1,023,696
$ 325,758	$ 13,840	$ 4,318	$ 6	$ 5	$ 1,165,364

(Continued)

BELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
September 30, 2025 with Comparative Totals for September 30, 2024

	Sheriff Forfeiture Fund	27th Judicial District Fund	Drug Court	Veterans Court
ASSETS				
Cash and cash equivalents	$ -	$ -	$ -	$ -
Investments	17,929	3,449	290,584	87,494
Accounts receivable, net	24,795	-	13,287	12,700
Delinquent taxes receivable, net	-	-	-	-
Due from other funds	3,409	-	-	-
Inventories and prepaid items	-	-	-	-
TOTAL ASSETS	$ 46,133	$ 3,449	$ 303,871	$ 100,194
LIABILITIES				
Accounts payable	$ -	$ -	$ 4,232	$ 250
Accrued expenditures payable and other	-	-	-	-
Due to other governmental units and others	-	-	-	-
Due to other funds	-	-	25,409	99,944
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	-	-	29,641	100,194
FUND BALANCES				
Nonspendable				
Inventories and prepaid items	-	-	-	-
Restricted for				
Countywide road and bridge	-	-	-	-
Conservation	-	-	-	-
Elections	-	-	-	-
Health and human services	-	-	-	-
Judicial and legal	-	-	269,249	-
Law library books and services	-	-	-	-
Public safety	46,133	3,449	-	-
Committed for				
Conservation	-	-	-	-
Assigned for				
Conservation	-	-	-	-
Countywide road and bridge	-	-	-	-
Health and human services	-	-	-	-
Judicial and legal	-	-	4,981	-
Law library books and services	-	-	-	-
Public safety	-	-	-	-
TOTAL FUND BALANCES	46,133	3,449	274,230	-
TOTAL LIABILITIES AND FUND BALANCES	$ 46,133	$ 3,449	$ 303,871	$ 100,194

Veterans Financial Assistance Grant	Indigent Defense Grant	Regional Habitat Conservation Grant	Justice of the Peace Technology Fund	County and District Clerks Technology Fund	District Clerk Technology Fund
$ -	$ -	$ -	$ -	$ -	$ -
40,574	-	104,760	943,860	118,571	244,477
102,167	-	45,733	-	27	100
-	-	-	-	-	-
-	-	2,395	-	773	5,857
-	-	-	-	-	-
$ 142,741	$ -	$ 152,888	$ 943,860	$ 119,371	$ 250,434
$ 7,704	$ -	$ -	$ 41	$ 6,804	$ -
-	-	-	-	-	-
-	-	-	-	-	-
133,412	-	-	177	-	-
-	-	-	-	-	-
141,116	-	-	218	6,804	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	75,606	-	-	-
-	-	-	-	-	-
1,625	-	-	-	-	-
-	-	-	943,642	112,567	250,434
-	-	-	-	-	-
-	-	-	-	-	-
-	-	77,282	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,625	-	152,888	943,642	112,567	250,434
$ 142,741	$ -	$ 152,888	$ 943,860	$ 119,371	$ 250,434

(Continued)

BELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
September 30, 2025 with Comparative Totals for September 30, 2024

	Court Records Preservation	Bell County Records Management	County Clerk Records Management	Constable Forfeiture Fund
ASSETS				
Cash and cash equivalents	$ -	$ -	$ -	$ -
Investments	223,093	976,332	1,477,452	4,079
Accounts receivable, net	110	279	10	-
Delinquent taxes receivable, net	-	-	-	-
Due from other funds	7,157	8,585	-	-
Inventories and prepaid items	-	-	-	-
TOTAL ASSETS	$ 230,360	$ 985,196	$ 1,477,462	$ 4,079
LIABILITIES				
Accounts payable	$ -	$ -	$ -	$ -
Accrued expenditures payable and other	-	-	-	-
Due to other governmental units and others	-	-	-	-
Due to other funds	-	-	538	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	-	-	538	-
FUND BALANCES				
Nonspendable				
Inventories and prepaid items	-	-	-	-
Restricted for				
Countywide road and bridge	-	-	-	-
Conservation	-	-	-	-
Elections	-	-	-	-
Health and human services	-	-	-	-
Judicial and legal	230,360	985,196	1,476,924	-
Law library books and services	-	-	-	-
Public safety	-	-	-	4,079
Committed for				
Conservation	-	-	-	-
Assigned for				
Conservation	-	-	-	-
Countywide road and bridge	-	-	-	-
Health and human services	-	-	-	-
Judicial and legal	-	-	-	-
Law library books and services	-	-	-	-
Public safety	-	-	-	-
TOTAL FUND BALANCES	230,360	985,196	1,476,924	4,079
TOTAL LIABILITIES AND FUND BALANCES	$ 230,360	$ 985,196	$ 1,477,462	$ 4,079

Election Equipment Services	Electronic Filing Transaction Fee	Texas Agri-Life Study	Hotel Occupancy Tax	ARPA Funding	ASR Project
$ -	$ -	$ -	$ -	$ -	$ -
111,839	292,656	65,724	1,504,107	2,782,032	-
-	6	-	161,413	-	7,125
-	-	-	-	-	-
701	-	-	-	-	-
-	-	-	-	-	-
$ 112,540	$ 292,662	$ 65,724	$ 1,665,520	$ 2,782,032	$ 7,125
$ 1,546	$ -	$ -	$ 267,454	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,398,066	1,035,961	6,866
-	-	-	-	1,182,045	-
1,546	-	-	1,665,520	2,218,006	6,866
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	259
110,994	-	-	-	-	-
-	-	-	-	564,026	-
-	292,662	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	65,724	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
110,994	292,662	65,724	-	564,026	259
$ 112,540	$ 292,662	$ 65,724	$ 1,665,520	$ 2,782,032	$ 7,125

(Continued)

BELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
September 30, 2025 with Comparative Totals for September 30, 2024

	LEOSE Funding	Animal Control Donations	Diversion Center	COPs Grant
ASSETS				
Cash and cash equivalents	$ -	$ -	$ -	$ -
Investments	103,019	18,721	345,085	59,001
Accounts receivable, net	-	50	498,371	808,409
Delinquent taxes receivable, net	-	-	-	-
Due from other funds	51,748	1,146	-	-
Inventories and prepaid items	188	-	-	28,818
TOTAL ASSETS	$ 154,955	$ 19,917	$ 843,456	$ 896,228
LIABILITIES				
Accounts payable	$ 10,337	$ -	$ 197,489	$ 57,354
Accrued expenditures payable and other	-	-	-	-
Due to other governmental units and others	-	-	-	-
Due to other funds	-	-	645,967	838,874
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	10,337	-	843,456	896,228
FUND BALANCES				
Nonspendable				
Inventories and prepaid items	188	-	-	-
Restricted for				
Countywide road and bridge	-	-	-	-
Conservation	-	-	-	-
Elections	-	-	-	-
Health and human services	-	-	-	-
Judicial and legal	-	-	-	-
Law library books and services	-	-	-	-
Public safety	144,430	19,917	-	-
Committed for				
Conservation	-	-	-	-
Assigned for				
Conservation	-	-	-	-
Countywide road and bridge	-	-	-	-
Health and human services	-	-	-	-
Judicial and legal	-	-	-	-
Law library books and services	-	-	-	-
Public safety	-	-	-	-
TOTAL FUND BALANCES	144,618	19,917	-	-
TOTAL LIABILITIES AND FUND BALANCES	$ 154,955	$ 19,917	$ 843,456	$ 896,228

Mental Health Court Grant	Criminal Justice Grant	Solid Waste Grants	State & Local Cybersecurity Grants	Juvenile Services Grant	Feral Hog Grant
$ -	$ -	$ -	$ -	$ -	$ -
87,955	45,735	-	33,039	-	-
32,556	41	20,410	453,214	5,951	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ 120,511	$ 45,776	$ 20,410	$ 486,253	$ 5,951	$ -
$ 1,080	$ -	$ -	$ 84,859	$ 5,951	$ -
-	-	-	-	-	-
-	-	-	-	-	-
119,431	45,776	20,410	401,394	-	-
-	-	-	-	-	-
120,511	45,776	20,410	486,253	5,951	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ 120,511	$ 45,776	$ 20,410	$ 486,253	$ 5,951	$ -

(Continued)

BELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
September 30, 2025 with Comparative Totals
for September 30, 2024

	Opioid Settlement Fund	Totals	
		2025	2024
ASSETS			
Cash and cash equivalents	$ -	$ 250	$ 5,169
Investments	-	45,398,419	50,865,573
Accounts receivable, net	-	2,429,935	561,307
Delinquent taxes receivable, net	-	216,220	145,078
Due from other funds	4,245	1,026,286	4,686,316
Inventories and prepaid items	-	147,222	154,418
TOTAL ASSETS	$ 4,245	$ 49,218,332	$ 56,417,861
LIABILITIES			
Accounts payable	$ 4,245	$ 2,303,939	$ 2,444,000
Accrued expenditures payable and other	-	68,141	298,097
Due to other governmental units and others	-	-	315,122
Due to other funds	-	6,062,340	12,756,577
Unearned revenue	-	3,193,756	4,032,223
TOTAL LIABILITIES	4,245	11,628,176	19,846,019
FUND BALANCES			
Nonspendable			
Inventories and prepaid items	-	118,354	154,418
Restricted for			
Countywide road and bridge	-	13,385,747	14,167,821
Conservation	-	78,614	41,028
Elections	-	110,994	75,679
Health and human services	-	603,379	711,881
Judicial and legal	-	5,987,784	4,845,664
Law library books and services	-	-	882,951
Public safety	-	5,056,056	4,493,960
Committed for			
Conservation	-	546,408	551,146
Assigned for			
Conservation	-	143,006	140,166
Countywide road and bridge	-	2,933,514	2,947,118
Health and human services	-	133,234	75,255
Judicial and legal	-	528,035	11,478
Law library books and services	-	-	497,974
Public safety	-	7,965,031	6,975,303
TOTAL FUND BALANCES	-	37,590,156	36,571,842
TOTAL LIABILITIES AND FUND BALANCES	$ 4,245	$ 49,218,332	$ 56,417,861


BELL COUNTY
STATE OF TEXAS

BELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
Year Ended September 30, 2025 with Comparative Totals for Year Ended September 30, 2024

	Special Road and Bridge Funds	Law Library Fund	Lateral Road Fund	Adopt a Road Fund
REVENUES				
Ad valorem taxes	$ 7,540,798	$ -	$ -	$ -
Hotel occupancy tax	-	-	-	-
Fees of office	-	270,506	-	-
Fines and forfeits	-	-	-	-
Intergovernmental	-	-	54,448	-
Adult probation program payments	-	-	-	-
Interest and other	983,707	55,456	-	-
Contributions for assistance programs	-	-	-	-
TOTAL REVENUES	8,524,505	325,962	54,448	-
EXPENDITURES				
General administration	-	107,080	-	-
Judicial and legal	-	-	-	-
Public safety	-	-	-	-
Health and human services	-	-	-	-
Countywide road and bridge	9,360,561	-	55,668	-
Conservation	-	-	-	-
Law library books and services	-	120,293	-	-
TOTAL EXPENDITURES	9,360,561	227,373	55,668	-
Excess (deficiency) of revenues over expenditures	(836,056)	98,589	(1,220)	-
OTHER FINANCING SOURCES (USES)				
Transfers in	704,615	17,000	-	-
Transfers out	(704,615)	-	-	-
NET OTHER FINANCING SOURCES (USES)	-	17,000	-	-
Net change in fund balances	(836,056)	115,589	(1,220)	-
Fund balances at beginning of year	17,259,832	1,382,825	1,220	9
Fund balances at end of year	$ 16,423,776	$ 1,498,414	$ -	$ 9

Adult Probation Fund	Adult Probation CCP Fund	Adult Probation Diversion Treatment Program	Texas Juvenile Probation Commission Grants	County Attorney State Supplement Grants	County Attorney Hot Check Fund
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
341,307	-	-	-	-	5,146
-	-	-	-	-	-
1,784,788	608,151	311,835	2,640,311	-	-
2,142,928	-	-	-	-	-
313,939	-	-	149,813	3,608	5,146
-	-	-	-	-	-
4,582,962	608,151	311,835	2,790,124	3,608	10,292
-	-	-	-	-	-
-	-	-	-	2,835	11,082
3,993,654	731,005	455,927	2,681,608	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,993,654	731,005	455,927	2,681,608	2,835	11,082
589,308	(122,854)	(144,092)	108,516	773	(790)
55,857	142,650	153,505	-	-	-
(352,495)	(60,299)	(29,277)	-	-	(7,239)
(296,638)	82,351	124,228	-	-	(7,239)
292,670	(40,503)	(19,864)	108,516	773	(8,029)
3,076,414	40,503	19,864	338,575	79,888	30,854
$ 3,369,084	$ -	$ -	$ 447,091	$ 80,661	$ 22,825

(Continued)

BELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
Year Ended September 30, 2025 with Comparative Totals for Year Ended September 30, 2024

	County Attorney Forfeiture Fund	Pretrial Diversion Program	National School Lunch Program	Indigent Health Care Fund
REVENUES				
Ad valorem taxes	$ -	$ -	$ -	$ 2,579,045
Hotel occupancy tax	-	-	-	-
Fees of office	-	28,000	-	-
Fines and forfeits	-	-	-	-
Intergovernmental	-	-	145,221	-
Adult probation program payments	-	-	-	-
Interest and other	206	3,420	9,893	5,693
Contributions for assistance programs	-	-	-	-
TOTAL REVENUES	206	31,420	155,114	2,584,738
EXPENDITURES				
General administration	-	-	-	-
Judicial and legal	-	-	-	-
Public safety	-	-	496,383	-
Health and human services	-	-	-	2,834,081
Countywide road and bridge	-	-	-	-
Conservation	-	-	-	-
Law library books and services	-	-	-	-
TOTAL EXPENDITURES	-	-	496,383	2,834,081
Excess (deficiency) of revenues over expenditures	206	31,420	(341,269)	(249,343)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	341,269	-
Transfers out	-	(31,420)	-	-
NET OTHER FINANCING SOURCES (USES)	-	(31,420)	341,269	-
Net change in fund balances	206	-	-	(249,343)
Fund balances at beginning of year	4,575	-	-	249,343
Fund balances at end of year	$ 4,781	$ -	$ -	$ -

Indigent Health Care Administration	Texas Health Institute	Community Relief Fund	Communication Center	Communication Center Special Projects Fund	Bell County Expo/4-H Youth Fund
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	9,069	-	-
-	-	-	-	-	-
-	-	13,500	4,228,582	-	-
-	-	-	-	-	-
326,970	4,757	-	569,470	56,323	20,962
-	-	-	-	-	-
326,970	4,757	13,500	4,807,121	56,323	20,962
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	11,071,337	429,621	-
695,654	3,988	3,620	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
695,654	3,988	3,620	11,071,337	429,621	-
(368,684)	769	9,880	(6,264,216)	(373,298)	20,962
420,342	-	-	7,500,734	175,000	-
-	-	-	(45,000)	-	(25,700)
420,342	-	-	7,455,734	175,000	(25,700)
51,658	769	9,880	1,191,518	(198,298)	(4,738)
81,576	1,645	25,434	5,557,203	1,418,100	551,146
$ 133,234	$ 2,414	$ 35,314	$ 6,748,721	$ 1,219,802	$ 546,408

(Continued)

BELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
Year Ended September 30, 2025 with Comparative Totals for Year Ended September 30, 2024

	Bell County Organized Crime Federal Forfeiture Fund	Bell County Organized Crime Operating Fund	Bell County Organized Crime State Forfeiture Fund	Cemetery Fund
REVENUES				
Ad valorem taxes	$ -	$ -	$ -	$ -
Hotel occupancy tax	-	-	-	-
Fees of office	-	-	-	-
Fines and forfeits	-	11,985	-	-
Intergovernmental	-	-	-	-
Adult probation program payments	-	-	-	-
Interest and other	1,435	7,740	11,129	119
Contributions for assistance programs	-	-	-	-
TOTAL REVENUES	1,435	19,725	11,129	119
EXPENDITURES				
General administration	-	-	-	-
Judicial and legal	-	-	-	-
Public safety	12,319	93,505	25,380	-
Health and human services	-	-	-	-
Countywide road and bridge	-	-	-	-
Conservation	-	-	-	-
Law library books and services	-	-	-	-
TOTAL EXPENDITURES	12,319	93,505	25,380	-
Excess (deficiency) of revenues over expenditures	(10,884)	(73,780)	(14,251)	119
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	(37,098)	(12,491)	-
NET OTHER FINANCING SOURCES (USES)	-	(37,098)	(12,491)	-
Net change in fund balances	(10,884)	(110,878)	(26,742)	119
Fund balances at beginning of year	19,211	110,878	26,742	2,630
Fund balances at end of year	$ 8,327	$ -	$ -	$ 2,749

District Attorney Forfeiture of Contraband Fund	District Attorney DHS Fund	District Attorney Hot Check Fund	District Attorney Forfeiture Fund	District Attorney Federal Forfeiture Fund	Inmate Commissary Fund
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	150	-	-	-
45,375	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
14,958	598	192	-	-	1,177,498
-	-	-	-	-	-
60,333	598	342	-	-	1,177,498
-	-	-	-	-	-
108,778	-	32	-	-	-
-	-	-	-	-	862,743
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
108,778	-	32	-	-	862,743
(48,445)	598	310	-	-	314,755
24,795	-	-	-	-	-
(8,625)	-	-	-	-	-
16,170	-	-	-	-	-
(32,275)	598	310	-	-	314,755
357,229	13,242	4,008	6	5	708,941
$ 324,954	$ 13,840	$ 4,318	$ 6	$ 5	$ 1,023,696

(Continued)

BELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
Year Ended September 30, 2025 with Comparative Totals for Year Ended September 30, 2024

	Sheriff Forfeiture Fund	27th Judicial District Fund	Drug Court	Veterans Court
REVENUES				
Ad valorem taxes	$ -	$ -	$ -	$ -
Hotel occupancy tax	-	-	-	-
Fees of office	-	-	50,742	-
Fines and forfeits	3,274	-	-	-
Intergovernmental	-	22,137	64,476	50,727
Adult probation program payments	-	-	-	-
Interest and other	904	1,462	11,162	2,315
Contributions for assistance programs	-	-	-	1,220
TOTAL REVENUES	4,178	23,599	126,380	54,262
EXPENDITURES				
General administration	-	-	-	-
Judicial and legal	-	22,552	69,713	56,049
Public safety	18	-	-	-
Health and human services	-	-	-	-
Countywide road and bridge	-	-	-	-
Conservation	-	-	-	-
Law library books and services	-	-	-	-
TOTAL EXPENDITURES	18	22,552	69,713	56,049
Excess (deficiency) of revenues over expenditures	4,160	1,047	56,667	(1,787)
OTHER FINANCING SOURCES (USES)				
Transfers in	24,795	-	-	1,770
Transfers out	-	-	(1,770)	-
NET OTHER FINANCING SOURCES (USES)	24,795	-	(1,770)	1,770
Net change in fund balances	28,955	1,047	54,897	(17)
Fund balances at beginning of year	17,178	2,402	219,333	17
Fund balances at end of year	$ 46,133	$ 3,449	$ 274,230	$ -

Veterans Financial Assistance Grant	Indigent Defense Grant	Regional Habitat Conservation Grant	Justice of the Peace Technology Fund	County and District Clerks Technology Fund	District Clerk Technology Fund
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	36,452	9,893	70,096
-	-	-	-	-	-
105,121	-	242,107	-	-	-
-	-	-	-	-	-
1,626	-	6,238	38,344	4,429	5,608
-	-	-	-	-	-
106,747	-	248,345	74,796	14,322	75,704
-	-	-	-	-	-
-	-	-	13,618	1,747	1,958
-	-	-	-	-	-
105,122	-	-	-	-	-
-	-	-	-	-	-
-	-	210,878	-	-	-
-	-	-	-	-	-
105,122	-	210,878	13,618	1,747	1,958
1,625	-	37,467	61,178	12,575	73,746
-	-	-	-	-	-
-	(1,011)	-	-	-	-
-	(1,011)	-	-	-	-
1,625	(1,011)	37,467	61,178	12,575	73,746
-	1,011	115,421	882,464	99,992	176,688
$ 1,625	$ -	$ 152,888	$ 943,642	$ 112,567	$ 250,434

(Continued)

BELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
Year Ended September 30, 2025 with Comparative Totals for Year Ended September 30, 2024

	Court Records Preservation	Bell County Records Management	County Clerk Records Management	Constable Forfeiture Fund
REVENUES				
Ad valorem taxes	$ -	$ -	$ -	$ -
Hotel occupancy tax	-	-	-	-
Fees of office	90,137	109,014	345,600	-
Fines and forfeits	-	-	-	-
Intergovernmental	-	-	-	-
Adult probation program payments	-	-	-	-
Interest and other	3,404	34,445	84,886	177
Contributions for assistance programs	-	-	-	-
TOTAL REVENUES	93,541	143,459	430,486	177
EXPENDITURES				
General administration	-	-	-	-
Judicial and legal	-	31,328	649,152	-
Public safety	-	-	-	-
Health and human services	-	-	-	-
Countywide road and bridge	-	-	-	-
Conservation	-	-	-	-
Law library books and services	-	-	-	-
TOTAL EXPENDITURES	-	31,328	649,152	-
Excess (deficiency) of revenues over expenditures	93,541	112,131	(218,666)	177
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
NET OTHER FINANCING SOURCES (USES)	-	-	-	-
Net change in fund balances	93,541	112,131	(218,666)	177
Fund balances at beginning of year	136,819	873,065	1,695,590	3,902
Fund balances at end of year	$ 230,360	$ 985,196	$ 1,476,924	$ 4,079

Election Equipment Services	Electronic Filing Transaction Fee	Texas Agri-Life Study	Hotel Occupancy Tax	ARPA Funding	ASR Project
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	1,544,151	-	-
-	46	-	-	-	-
-	-	-	-	-	-
39,407	-	-	-	2,711,857	-
-	-	-	-	-	-
5,068	12,662	2,840	164,219	128,567	-
-	-	-	-	-	-
44,475	12,708	2,840	1,708,370	2,840,424	-
9,160	-	-	287,632	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	2,417,855	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
9,160	-	-	287,632	2,417,855	-
35,315	12,708	2,840	1,420,738	422,569	-
-	-	-	-	-	-
-	-	-	(1,420,738)	(294,002)	-
-	-	-	(1,420,738)	(294,002)	-
35,315	12,708	2,840	-	128,567	-
75,679	279,954	62,884	-	435,459	259
$ 110,994	$ 292,662	$ 65,724	$ -	$ 564,026	$ 259

(Continued)

BELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
Year Ended September 30, 2025 with Comparative Totals for Year Ended September 30, 2024

	LEOSE Funding	Animal Control Donations	Diversion Center	COPS Grant
REVENUES				
Ad valorem taxes	$ -	$ -	$ -	$ -
Hotel occupancy tax	-	-	-	-
Fees of office	-	-	-	-
Fines and forfeits	-	-	-	-
Intergovernmental	57,186	-	498,371	808,410
Adult probation program payments	-	-	-	-
Interest and other	14	2	6,159	-
Contributions for assistance programs	-	1,196	200,000	-
TOTAL REVENUES	57,200	1,198	704,530	808,410
EXPENDITURES				
General administration	-	-	-	-
Judicial and legal	-	-	-	-
Public safety	17,478	8,212	-	808,410
Health and human services	-	-	829,946	-
Countywide road and bridge	-	-	-	-
Conservation	-	-	-	-
Law library books and services	-	-	-	-
TOTAL EXPENDITURES	17,478	8,212	829,946	808,410
Excess (deficiency) of revenues over expenditures	39,722	(7,014)	(125,416)	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	125,416	-
Transfers out	-	-	-	-
NET OTHER FINANCING SOURCES (USES)	-	-	125,416	-
Net change in fund balances	39,722	(7,014)	-	-
Fund balances at beginning of year	104,896	26,931	-	-
Fund balances at end of year	$ 144,618	$ 19,917	$ -	$ -

Mental Health Court Grant	Criminal Justice Grant	Solid Waste Grant	State & Local Cybersecurity Grant	Juvenile Services Grant	Feral Hog Grant
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
119,404	45,482	20,409	485,876	5,950	7,181
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
119,404	45,482	20,409	485,876	5,950	7,181
-	-	-	485,876	-	-
119,404	-	-	-	-	-
-	45,482	-	-	5,950	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	20,409	-	-	7,181
-	-	-	-	-	-
119,404	45,482	20,409	485,876	5,950	7,181
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ -	$ -	$ -	$ -	$ -	$ -

(Continued)

BELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
Year Ended September 30, 2025 with Comparative Totals for Year Ended September 30, 2024

	Opioid Settlement Fund	Totals 2025	Totals 2024
REVENUES			
Ad valorem taxes	$ -	$ 10,119,843	$ 10,322,144
Hotel occupancy tax	-	1,544,151	1,637,922
Fees of office	-	1,366,158	1,278,391
Fines and forfeits	-	60,634	118,740
Intergovernmental	-	15,070,937	11,598,648
Adult probation program payments	-	2,142,928	2,025,039
Interest and other	-	4,237,563	4,512,643
Contributions for assistance programs	-	202,416	6,655
TOTAL REVENUES	-	34,744,630	31,500,182
EXPENDITURES			
General administration	-	889,748	445,792
Judicial and legal	-	1,088,248	320,165
Public safety	-	21,739,032	20,727,263
Health and human services	7,700	6,897,966	4,523,511
Countywide road and bridge	-	9,416,229	7,707,093
Conservation	-	238,468	659,504
Law library books and services	-	120,293	101,465
TOTAL EXPENDITURES	7,700	40,389,984	34,484,793
Excess (deficiency) of revenues over expenditures	(7,700)	(5,645,354)	(2,984,611)
OTHER FINANCING SOURCES (USES)			
Transfers in	7,700	9,695,448	8,919,685
Transfers out	-	(3,031,780)	(2,658,698)
NET OTHER FINANCING SOURCES (USES)	7,700	6,663,668	6,260,987
Net change in fund balances	-	1,018,314	3,276,376
Fund balances at beginning of year	-	36,571,842	33,295,466
Fund balances at end of year	$ -	$ 37,590,156	$ 36,571,842


BELL COUNTY
STATE OF TEXAS

BELL COUNTY, TEXAS
SPECIAL ROAD AND BRIDGE FUNDS
COMBINING BALANCE SHEET
September 30, 2025 with Comparative Totals for September 30, 2024

	Maintenance Bridge Fund	Precinct No. 1 Maintenance Fund
ASSETS		
Investments	$ 2,515,051	$ 4,809,977
Accounts receivable, net	126	-
Delinquent taxes receivable, net	-	58,963
Due from other funds	-	-
Inventories and prepaid items	104,524	-
TOTAL ASSETS	$ 2,619,701	$ 4,868,940
LIABILITIES		
Accounts payable	$ 1,265	$ 92,209
Accrued expenditures payable and other	750	-
Due to other funds	2,709	17,327
Unearned revenue	-	46,864
TOTAL LIABILITIES	4,724	156,400
FUND BALANCES		
Nonspendable		
Inventory and prepaid items	104,524	-
Restricted for		
Countywide road and bridge	-	4,645,030
Committed for		
Assigned for		
Countywide road and bridge	2,510,453	67,510
TOTAL FUND BALANCES	2,614,977	4,712,540
TOTAL LIABILITIES AND FUND BALANCES	$ 2,619,701	$ 4,868,940

Precinct No. 2 Maintenance Fund	Precinct No. 3 Maintenance Fund	Precinct No. 4 Maintenance Fund	Totals	
			2025	2024
$ 3,021,286	$ 4,389,344	$ 2,032,067	$ 16,767,725	$ 18,063,997
-	-	-	126	22,251
42,250	89,558	25,449	216,220	145,078
-	-	-	-	752,196
-	-	-	104,524	146,122
$ 3,063,536	$ 4,478,902	$ 2,057,516	$ 17,088,595	$ 19,129,644
$ 78,152	$ 214,336	$ 22,539	$ 408,501	$ 380,835
-	-	-	750	750
33,064	30,020	596	83,716	1,350,994
33,580	71,181	20,227	171,852	137,233
144,796	315,537	43,362	664,819	1,869,812
-	-	-	104,524	146,122
2,745,256	4,056,274	1,939,187	13,385,747	14,166,601
173,484	107,091	74,967	2,933,505	2,947,109
2,918,740	4,163,365	2,014,154	16,423,776	17,259,832
$ 3,063,536	$ 4,478,902	$ 2,057,516	$ 17,088,595	$ 19,129,644

BELL COUNTY, TEXAS
SPECIAL ROAD AND BRIDGE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended September 30, 2025 with Comparative Totals
for Year Ended September 30, 2024

	Maintenance Bridge Fund	Precinct No. 1 Maintenance Fund
REVENUES		
Ad valorem taxes	$ 250,000	$ 1,979,122
Interest and other	78,287	314,067
TOTAL REVENUES	328,287	2,293,189
EXPENDITURES		
Countywide road and bridge	1,088,097	2,625,335
TOTAL EXPENDITURES	1,088,097	2,625,335
Excess (Deficiency) of revenues Over expenditures	(759,810)	(332,146)
OTHER FINANCING SOURCES(USES)		
Transfers in	704,615	-
Transfers out	-	(192,501)
NET OTHER FINANCING SOURCES(USES)	704,615	(192,501)
Net change in fund balances	(55,195)	(524,647)
Fund balances at beginning of year	2,670,172	5,237,187
Fund balances at end of year	$ 2,614,977	$ 4,712,540

Precinct No. 2 Maintenance Fund	Precinct No. 3 Maintenance Fund	Precinct No. 4 Maintenance Fund	Totals	
			2025	2024
$ 1,446,460	$ 2,954,173	$ 911,043	$ 7,540,798	$ 7,094,997
177,491	303,429	110,433	983,707	1,033,355
1,623,951	3,257,602	1,021,476	8,524,505	8,128,352
1,313,377	3,229,344	1,104,408	9,360,561	7,653,697
1,313,377	3,229,344	1,104,408	9,360,561	7,653,697
310,574	28,258	(82,932)	(836,056)	474,655
-	-	-	704,615	877,600
(135,286)	(299,039)	(77,789)	(704,615)	(877,600)
(135,286)	(299,039)	(77,789)	-	-
175,288	(270,781)	(160,721)	(836,056)	474,655
2,743,452	4,434,146	2,174,875	17,259,832	16,785,177
$ 2,918,740	$ 4,163,365	$ 2,014,154	$ 16,423,776	$ 17,259,832

BELL COUNTY, TEXAS
MAINTENANCE BRIDGE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Ad valorem taxes	$ 250,000	$ 250,000	$ -	$ 250,000
Interest and other	105,500	78,287	(27,213)	108,618
TOTAL REVENUES	355,500	328,287	(27,213)	358,618
EXPENDITURES				
Countywide road and bridge				
Operating expenditures	51,000	13,376	37,624	10,893
Capital outlay	1,075,000	1,074,721	279	684,277
TOTAL EXPENDITURES	1,126,000	1,088,097	37,903	695,170
Excess (deficiency) of revenues over expenditures	(770,500)	(759,810)	10,690	(336,552)
OTHER FINANCING SOURCES (USES)				
Transfers in	897,000	704,615	(192,385)	877,600
NET OTHER FINANCING SOURCES (USES)	897,000	704,615	(192,385)	877,600
Net change in fund balance	$ 126,500	(55,195)	$ (181,695)	541,048
Fund balance at beginning of year		2,670,172		2,129,124
Fund balance at end of year		$ 2,614,977		$ 2,670,172

BELL COUNTY, TEXAS
SPECIAL ROAD AND BRIDGE FUND - PRECINCT NO. 1
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Ad valorem taxes	$ 1,909,100	$ 1,979,122	$ 70,022	$ 1,856,943
Interest and other	300,000	314,067	14,067	318,940
TOTAL REVENUES	2,209,100	2,293,189	84,089	2,175,883
EXPENDITURES				
Countywide road and bridge				
Operating expenditures	2,729,500	2,249,756	479,744	1,672,916
Professional services	522,000	369,579	152,421	127,452
Capital outlay	25,000	6,000	19,000	17,072
TOTAL EXPENDITURES	3,276,500	2,625,335	651,165	1,817,440
Excess (deficiency) of revenues over expenditures	(1,067,400)	(332,146)	735,254	358,443
OTHER FINANCING SOURCES (USES)				
Transfers out	(245,060)	(192,501)	52,559	(239,760)
NET OTHER FINANCING SOURCES (USES)	(245,060)	(192,501)	52,559	(239,760)
Net change in fund balance	$ (1,312,460)	(524,647)	$ 787,813	118,683
Fund balance at beginning of year		5,237,187		5,118,504
Fund balance at end of year		$ 4,712,540		$ 5,237,187

BELL COUNTY, TEXAS
SPECIAL ROAD AND BRIDGE FUND - PRECINCT NO. 2
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Ad valorem taxes	$ 1,368,800	$ 1,446,460	$ 77,660	$ 1,360,549
Interest and other	170,000	177,491	7,491	165,985
TOTAL REVENUES	1,538,800	1,623,951	85,151	1,526,534
EXPENDITURES				
Countywide road and bridge				
Operating expenditures	1,712,500	1,192,726	519,774	1,233,621
Professional services	711,030	120,651	590,379	21,370
Capital outlay	50,000	-	50,000	-
TOTAL EXPENDITURES	2,473,530	1,313,377	1,160,153	1,254,991
Excess (deficiency) of revenues over expenditures	(934,730)	310,574	1,245,304	271,543
OTHER FINANCING SOURCES (USES)				
Transfers out	(172,224)	(135,286)	36,938	(168,499)
NET OTHER FINANCING SOURCES (USES)	(172,224)	(135,286)	36,938	(168,499)
Net change in fund balance	$ (1,106,954)	175,288	$ 1,282,242	103,044
Fund balance at beginning of year		2,743,452		2,640,408
Fund balance at end of year		$ 2,918,740		$ 2,743,452

BELL COUNTY, TEXAS
SPECIAL ROAD AND BRIDGE FUND - PRECINCT NO. 3
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Ad valorem taxes	$ 2,899,300	$ 2,954,173	$ 54,873	$ 2,765,928
Interest and other	300,000	303,429	3,429	310,625
TOTAL REVENUES	3,199,300	3,257,602	58,302	3,076,553
EXPENDITURES				
Countywide road and bridge				
Operating expenditures	3,680,894	3,019,754	661,140	2,393,353
Professional services	365,000	199,869	165,131	602,857
Capital outlay	40,000	9,721	30,279	65,137
TOTAL EXPENDITURES	4,085,894	3,229,344	856,550	3,061,347
Excess (deficiency) of revenues over expenditures	(886,594)	28,258	914,852	15,206
OTHER FINANCING SOURCES (USES)				
Transfers out	(380,686)	(299,039)	81,647	(372,453)
NET OTHER FINANCING SOURCES (USES)	(380,686)	(299,039)	81,647	(372,453)
Net change in fund balance	$ (1,267,280)	(270,781)	$ 996,499	(357,247)
Fund balance at beginning of year		4,434,146		4,791,393
Fund balance at end of year		$ 4,163,365		$ 4,434,146

BELL COUNTY, TEXAS
SPECIAL ROAD AND BRIDGE FUND - PRECINCT NO. 4
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Ad valorem taxes	$ 824,300	$ 911,043	$ 86,743	$ 861,577
Interest and other	125,000	110,433	(14,567)	129,187
TOTAL REVENUES	949,300	1,021,476	72,176	990,764
EXPENDITURES				
Countywide road and bridge				
Operating expenditures	1,396,100	1,039,584	356,516	778,189
Professional services	201,000	64,824	136,176	46,560
Capital outlay	50,000	-	50,000	-
TOTAL EXPENDITURES	1,647,100	1,104,408	542,692	824,749
Excess (deficiency) of revenues over expenditures	(697,800)	(82,932)	614,868	166,015
OTHER FINANCING SOURCES (USES)				
Transfers out	(99,030)	(77,789)	21,241	(96,888)
NET OTHER FINANCING SOURCES (USES)	(99,030)	(77,789)	21,241	(96,888)
Net change in fund balance	$ (796,830)	(160,721)	$ 636,109	69,127
Fund balance at beginning of year		2,174,875		2,105,748
Fund balance at end of year		$ 2,014,154		$ 2,174,875

BELL COUNTY, TEXAS
LAW LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Fees of office	$ 145,143	$ 270,506	$ 125,363	$ 258,128
Interest and other	66,500	55,456	(11,044)	65,879
TOTAL REVENUES	211,643	325,962	114,319	324,007
EXPENDITURES				
Law library books and services Personnel	124,443	107,080	17,363	109,150
Law library books and services Operating expenditures	123,009	120,293	2,716	101,465
TOTAL EXPENDITURES	247,452	227,373	20,079	210,615
Excess (deficiency) of revenues over expenditures	(35,809)	98,589	134,398	113,392
OTHER FINANCING SOURCES (USES)				
Transfers in	17,000	17,000	-	17,000
NET OTHER FINANCING SOURCES (USES)	17,000	17,000	-	17,000
Net change in fund balance	$ (18,809)	115,589	$ 134,398	130,392
Fund balance at beginning of year		1,382,825		1,252,433
Fund balance at end of year		$ 1,498,414		$ 1,382,825

BELL COUNTY, TEXAS
LATERAL ROAD FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Intergovernmental	$ 54,000	$ 54,448	$ 448	$ 54,616
TOTAL REVENUES	54,000	54,448	448	54,616
EXPENDITURES				
Countywide road and bridge Operating expenditures	68,000	55,668	12,332	53,396
TOTAL EXPENDITURES	68,000	55,668	12,332	53,396
Net change in fund balance	$ (14,000)	(1,220)	$ 12,780	1,220
Fund balance at beginning of year		1,220		-
Fund balance at end of year		$ -		$ 1,220

BELL COUNTY, TEXAS
ADULT PROBATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Fees of office	$ 255,000	$ 341,307	$ 86,307	$ 326,175
Intergovernmental	1,762,915	1,784,788	21,873	2,023,583
Adult probation program payments	1,551,050	2,142,928	591,878	2,025,039
Interest and other	80,250	313,939	233,689	215,907
TOTAL REVENUES	3,649,215	4,582,962	933,747	4,590,704
EXPENDITURES				
Public safety				
Personnel	4,758,426	3,602,917	1,155,509	3,056,580
Operating expenditures	1,114,143	67,999	1,046,144	53,649
Professional services	283,742	176,573	107,169	143,301
Capital outlay	278,200	146,165	132,035	894
Refunds	-	-	-	403,186
TOTAL EXPENDITURES	6,434,511	3,993,654	2,440,857	3,657,610
Excess (deficiency) of revenues over expenditures	(2,785,296)	589,308	3,374,604	933,094
OTHER FINANCING SOURCES (USES)				
Transfers in	55,857	55,857	-	-
Transfers out	(352,495)	(352,495)	-	(159,843)
NET OTHER FINANCING SOURCES (USES)	(296,638)	(296,638)	-	(159,843)
Net change in fund balance	$ (3,081,934)	292,670	$ 3,374,604	773,251
Fund balance at beginning of year		3,076,414		2,303,163
Fund balance at end of year		$ 3,369,084		$ 3,076,414

BELL COUNTY, TEXAS
ADULT PROBATION CCP FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Intergovernmental	$ 608,151	$ 608,151	$ -	$ 604,953
TOTAL REVENUES	608,151	608,151	-	604,953
EXPENDITURES				
Public safety				
Personnel	690,133	612,689	77,444	578,992
Operating expenditures	21,922	20,320	1,602	15,911
Professional services	10,292	9,598	694	16,070
Capital outlay	-	-	-	221
Refunds	-	88,398	(88,398)	42,467
TOTAL EXPENDITURES	722,347	731,005	(8,658)	653,661
Excess (deficiency) of revenues over expenditures	(114,196)	(122,854)	(8,658)	(48,708)
OTHER FINANCING SOURCES (USES)				
Transfers in	142,650	142,650	-	46,744
Transfers out	(60,299)	(60,299)	-	-
NET OTHER FINANCING SOURCES (USES)	82,351	82,351	-	46,744
Net change in fund balance	$ (31,845)	(40,503)	$ (8,658)	(1,964)
Fund balance at beginning of year		40,503		42,467
Fund balance at end of year		$ -		$ 40,503

BELL COUNTY, TEXAS
ADULT PROBATION DIVERSION TREATMENT PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			2024
	Budget	Actual	Variance With Final Budget	Actual
REVENUES				
Intergovernmental	$ 311,835	$ 311,835	$ -	$ 314,835
TOTAL REVENUES	311,835	311,835	-	314,835
EXPENDITURES				
Public safety				
Personnel	401,057	363,732	37,325	322,643
Operating expenditures	15,607	10,571	5,036	11,322
Professional services	35,568	24,294	11,274	21,605
Refunds	-	57,330	(57,330)	15,086
TOTAL EXPENDITURES	452,232	455,927	(3,695)	370,656
Excess (deficiency) of revenues over expenditures	(140,397)	(144,092)	(3,695)	(55,821)
OTHER FINANCING SOURCES (USES)				
Transfers in	153,505	153,505	-	60,599
Transfers out	(29,277)	(29,277)	-	-
NET OTHER FINANCING SOURCES (USES)	124,228	124,228	-	60,599
Net change in fund balance	$ (16,169)	(19,864)	$ (3,695)	4,778
Fund balance at beginning of year		19,864		15,086
Fund balance at end of year		$ -		$ 19,864

BELL COUNTY, TEXAS
TEXAS JUVENILE PROBATION COMMISSION GRANTS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Intergovernmental	$ 2,640,311	$ 2,640,311	$ -	$ 2,386,887
Interest and other	-	149,813	149,813	102,627
TOTAL REVENUES	2,640,311	2,790,124	149,813	2,489,514
EXPENDITURES				
Public safety				
Personnel	2,001,375	2,001,375	-	1,486,802
Operating expenditures	47,757	47,757	-	166,949
Professional services	585,058	585,058	-	945,334
Capital outlay	47,418	47,418	-	527,006
Refunds	-	-	-	32,584
TOTAL EXPENDITURES	2,681,608	2,681,608	-	3,158,675
Net change in fund balance	$ (41,297)	108,516	$ 149,813	(669,161)
Fund balance at beginning of year		338,575		1,007,736
Fund balance at end of year		$ 447,091		$ 338,575

BELL COUNTY, TEXAS
COUNTY ATTORNEY STATE SUPPLEMENT GRANT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Intergovernmental	$ -	$ -	$ -	$ 177
Interest and other	4,000	3,608	(392)	4,192
TOTAL REVENUES	4,000	3,608	(392)	4,369
EXPENDITURES				
Judicial and legal				
Operating expenditures	4,000	-	4,000	-
Professional services	2,000	-	2,000	-
Capital outlay	3,000	2,835	165	1,522
TOTAL EXPENDITURES	9,000	2,835	6,165	1,522
Net change in fund balance	$ (5,000)	773	$ 5,773	2,847
Fund balance at beginning of year		79,888		77,041
Fund balance at end of year		$ 80,661		$ 79,888

BELL COUNTY, TEXAS
COUNTY ATTORNEY HOT CHECK FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			2024
	Budget	Actual	Variance With Final Budget	Actual
REVENUES				
Fees of office	$ 3,500	$ 5,146	$ 1,646	$ 5,612
Interest and other	5,500	5,146	(354)	5,643
TOTAL REVENUES	9,000	10,292	1,292	11,255
EXPENDITURES				
Judicial and legal				
Personnel	11,000	9,515	1,485	3,565
Operating expenditures	10,000	1,567	8,433	2,333
TOTAL EXPENDITURES	21,000	11,082	9,918	5,898
Excess (deficiency) of revenues over expenditures	(12,000)	(790)	11,210	5,357
OTHER FINANCING SOURCES (USES)				
Transfers out	(7,500)	(7,239)	261	(11,668)
NET OTHER FINANCING SOURCES (USES)	(7,500)	(7,239)	261	(11,668)
Net change in fund balance	$ (19,500)	(8,029)	$ 11,471	(6,311)
Fund balance at beginning of year		30,854		37,165
Fund balance at end of year		$ 22,825		$ 30,854

BELL COUNTY, TEXAS
COUNTY ATTORNEY FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			2024
	Budget	Actual	Variance With Final Budget	Actual
REVENUES				
Interest and other	$ 225	$ 206	$ (19)	$ 237
TOTAL REVENUES	225	206	(19)	237
EXPENDITURES				
Judicial and legal				
Operating expenditures	25	-	25	-
Professional services	1,000	-	1,000	-
TOTAL EXPENDITURES	1,025	-	1,025	-
Net change in fund balance	$ (800)	206	$ 1,006	237
Fund balance at beginning of year		4,575		4,338
Fund balance at end of year		$ 4,781		$ 4,575

BELL COUNTY, TEXAS
PRETRIAL DIVERSION PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			2024
	Budget	Actual	Variance With Final Budget	Actual
REVENUES				
Fees of office	$ 43,500	$ 28,000	$ (15,500)	$ 36,500
Interest and other	2,000	3,420	1,420	2,372
TOTAL REVENUES	45,500	31,420	(14,080)	38,872
EXPENDITURES				
Judicial and legal				
Operating expenditures	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
Excess (deficiency) of revenues over expenditures	45,500	31,420	(14,080)	38,872
OTHER FINANCING SOURCES (USES)				
Transfers out	(45,500)	(31,420)	14,080	(38,872)
NET OTHER FINANCING SOURCES (USES)	(45,500)	(31,420)	14,080	(38,872)
Net change in fund balance	$ -	-	$ -	-
Fund balance at beginning of year		-		-
Fund balance at end of year		$ -		$ -

BELL COUNTY, TEXAS
NATIONAL SCHOOL LUNCH PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			2024
	Budget	Actual	Variance With Final Budget	Actual
REVENUES				
Intergovernmental	$ 105,000	$ 145,221	$ 40,221	$ 133,707
Adult probation program payments	70,000	-	(70,000)	-
Interest and other	10,000	9,893	(107)	22,377
TOTAL REVENUES	185,000	155,114	(29,886)	156,084
EXPENDITURES				
Public safety				
Personnel	255,175	252,092	3,083	238,562
Operating expenditures	265,600	242,271	23,329	240,148
Professional services	15,000	2,020	12,980	16,780
TOTAL EXPENDITURES	535,775	496,383	39,392	495,490
Excess (deficiency) of revenues over expenditures	(350,775)	(341,269)	9,506	(339,406)
OTHER FINANCING SOURCES (USES)				
Transfers in	274,125	341,269	67,144	339,406
NET OTHER FINANCING SOURCES (USES)	274,125	341,269	67,144	339,406
Net change in fund balance	$ (76,650)	-	$ 76,650	-
Fund balance at beginning of year		-		-
Fund balance at end of year		$ -		$ -

BELL COUNTY, TEXAS
INDIGENT HEALTH CARE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Ad valorem taxes	$ 3,669,946	$ 2,579,045	$ (1,090,901)	$ 3,227,147
Interest and other	15,000	5,693	(9,307)	15,691
TOTAL REVENUES	3,684,946	2,584,738	(1,100,208)	3,242,838
EXPENDITURES				
Health and human services				
Operating expenditures	300,000	300,000	-	300,000
Professional services	3,384,946	2,534,081	850,865	2,892,839
TOTAL EXPENDITURES	3,684,946	2,834,081	850,865	3,192,839
Net change in fund balance	$ -	(249,343)	$ (249,343)	49,999
Fund balance at beginning of year		249,343		199,344
Fund balance at end of year		$ -		$ 249,343

BELL COUNTY, TEXAS
INDIGENT HEALTH CARE ADMINISTRATION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Interest and other	$ 316,000	$ 326,970	$ 10,970	$ 303,053
TOTAL REVENUES	316,000	326,970	10,970	303,053
EXPENDITURES				
Health and human services				
Personnel	586,530	570,013	16,517	489,947
Operating expenditures	52,937	38,714	14,223	36,848
Professional services	95,875	86,149	9,726	72,103
Capital outlay	1,000	778	222	-
TOTAL EXPENDITURES	736,342	695,654	40,688	598,898
Excess (deficiency) of revenues over expenditures	(420,342)	(368,684)	51,658	(295,845)
OTHER FINANCING SOURCES (USES)				
Transfers in	420,342	420,342	-	-
Transfers out	-	-	-	(1,000)
NET OTHER FINANCING SOURCES (USES)	420,342	420,342	-	(1,000)
Net change in fund balance	$ -	51,658	$ 51,658	(296,845)
Fund balance at beginning of year		81,576		378,421
Fund balance at end of year		$ 133,234		$ 81,576

BELL COUNTY, TEXAS
TEXAS HEALTH INSTITUTE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Interest and other	$ 5,000	$ 4,757	$ (243)	$ 4,691
TOTAL REVENUES	5,000	4,757	(243)	4,691
EXPENDITURES				
Health and human services				
Operating expenditures	5,000	3,988	1,012	5,636
TOTAL EXPENDITURES	5,000	3,988	1,012	5,636
Excess (deficiency) of revenues over expenditures	-	769	769	(945)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	1,000
NET OTHER FINANCING SOURCES (USES)	-	-	-	1,000
Net change in fund balance	$ -	769	$ 769	55
Fund balance at beginning of year		1,645		1,590
Fund balance at end of year		$ 2,414		$ 1,645

BELL COUNTY, TEXAS
COMMUNITY RELIEF FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Intergovernmental	$ 32,970	$ 13,500	$ (19,470)	$ 202,241
TOTAL REVENUES	32,970	13,500	(19,470)	202,241
EXPENDITURES				
Health and human services				
Assistance to governmental units & others	32,970	3,620	29,350	220,388
TOTAL EXPENDITURES	32,970	3,620	29,350	220,388
Net change in fund balance	$ -	9,880	$ 9,880	(18,147)
Fund balance at beginning of year		25,434		43,581
Fund balance at end of year		$ 35,314		$ 25,434

BELL COUNTY, TEXAS
COMMUNICATION CENTER
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Fees of office	$ -	$ 9,069	$ 9,069	$ 8,510
Intergovernmental	4,182,720	4,228,582	45,862	3,908,123
Interest and other	236,500	569,470	332,970	403,988
TOTAL REVENUES	4,419,220	4,807,121	387,901	4,320,621
EXPENDITURES				
Public safety				
Personnel	9,372,689	8,754,926	617,763	8,157,935
Operating expenditures	600,050	467,785	132,265	356,335
Professional services	1,556,615	1,536,116	20,499	1,414,155
Capital outlay	345,600	312,510	33,090	326,125
TOTAL EXPENDITURES	11,874,954	11,071,337	803,617	10,254,550
Excess (deficiency) of revenues over expenditures	(7,455,734)	(6,264,216)	1,191,518	(5,933,929)
OTHER FINANCING SOURCES (USES)				
Transfers in	7,500,734	7,500,734	-	7,266,337
Transfers out	(45,000)	(45,000)	-	(45,000)
NET OTHER FINANCING SOURCES (USES)	7,455,734	7,455,734	-	7,221,337
Net change in fund balance	$ -	1,191,518	$ 1,191,518	1,287,408
Fund balance at beginning of year		5,557,203		4,269,795
Fund balance at end of year		$ 6,748,721		$ 5,557,203

BELL COUNTY, TEXAS
COMMUNICATION CENTER SPECIAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Interest and other	$ -	$ 56,323	$ 56,323	$ 1,043,371
TOTAL REVENUES	-	56,323	56,323	1,043,371
EXPENDITURES				
Public safety				
Professional services	50,000	39,684	10,316	-
Capital outlay	478,000	389,937	88,063	536,163
TOTAL EXPENDITURES	528,000	429,621	98,379	536,163
Excess (deficiency) of revenues over expenditures	(528,000)	(373,298)	154,702	507,208
OTHER FINANCING SOURCES (USES)				
Transfers in	175,000	175,000	-	175,000
NET OTHER FINANCING SOURCES (USES)	175,000	175,000	-	175,000
Net change in fund balance	$ (353,000)	(198,298)	$ 154,702	682,208
Fund Balance at Beginning of Year		1,418,100		735,892
Fund Balance at End of Year		$ 1,219,802		$ 1,418,100

BELL COUNTY, TEXAS
BELL COUNTY EXPO/4-H YOUTH FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Interest and other	$ 32,000	$ 20,962	$ (11,038)	$ 30,941
TOTAL REVENUES	32,000	20,962	(11,038)	30,941
EXPENDITURES				
Conservation				
Professional services	10,000	-	10,000	200,000
TOTAL EXPENDITURES	10,000	-	10,000	200,000
Excess (deficiency) of revenues over expenditures	22,000	20,962	(1,038)	(169,059)
OTHER FINANCING SOURCES (USES)				
Transfers in	100,000	-	(100,000)	41,298
Transfers out	(50,000)	(25,700)	24,300	-
NET OTHER FINANCING SOURCES (USES)	50,000	(25,700)	(75,700)	41,298
Net change in fund balance	$ 72,000	(4,738)	$ (76,738)	(127,761)
Fund balance at beginning of year		551,146		678,907
Fund balance at end of year		$ 546,408		$ 551,146

BELL COUNTY, TEXAS
BELL COUNTY ORGANIZED CRIME FEDERAL FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Interest and other	$ -	$ 1,435	$ 1,435	$ 1,704
TOTAL REVENUES	-	1,435	1,435	1,704
EXPENDITURES				
Public safety				
Operating expenditures	-	-	-	3,428
Professional services	-	-	-	140
Capital outlay	-	-	-	10,500
Assistance to governmental units & others	-	12,319	(12,319)	-
TOTAL EXPENDITURES	-	12,319	(12,319)	14,068
Net Change in Fund Balance	$ -	(10,884)	$ (10,884)	(12,364)
Fund Balance at Beginning of Year		19,211		31,575
Fund Balance at End of Year		$ 8,327		$ 19,211

BELL COUNTY, TEXAS
BELL COUNTY ORGANIZED CRIME OPERATING FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Fines and forfeits	$ 23,682	$ 11,985	$ (11,697)	$ 660
Interest and other	6,000	7,740	1,740	6,183
TOTAL REVENUES	29,682	19,725	(9,957)	6,843
EXPENDITURES				
Public safety				
Personnel	13,479	3,008	10,471	10,743
Operating expenditures	41,803	2,983	38,820	12,168
Professional services	17,400	13,317	4,083	13,402
Capital outlay	1,000	-	1,000	-
Assistance to governmental units & others	-	74,197	(74,197)	-
TOTAL EXPENDITURES	73,682	93,505	(19,823)	36,313
Excess (deficiency) of revenues over expenditures	(44,000)	(73,780)	(29,780)	(29,470)
OTHER FINANCING SOURCES (USES)				
Transfers in	45,000	-	(45,000)	45,000
Transfers out	-	(37,098)	(37,098)	(3,316)
NET OTHER FINANCING SOURCES (USES)	45,000	(37,098)	(82,098)	41,684
Net change in fund balance	$ 1,000	(110,878)	$ (111,878)	12,214
Fund balance at beginning of year		110,878		98,664
Fund balance at end of year		$ -		$ 110,878

BELL COUNTY, TEXAS
BELL COUNTY ORGANIZED CRIME STATE FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Interest and other	$ -	$ 11,129	$ 11,129	$ 13,361
TOTAL REVENUES	-	11,129	11,129	13,361
EXPENDITURES				
Public safety				
Operating expenditures	1,000	398	602	-
Assistance to governmental units & others	-	24,982	(24,982)	-
TOTAL EXPENDITURES	1,000	25,380	(24,380)	-
Excess (Deficiency) of Revenues over Expenditures	(1,000)	(14,251)	(13,251)	13,361
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(12,491)	(12,491)	-
Net change in fund balance	$ (1,000)	(26,742)	$ (25,742)	13,361
Fund balance at beginning of year		26,742		13,381
Fund balance at end of year		$ -		$ 26,742

BELL COUNTY, TEXAS
CEMETERY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Interest and other	$ 100	$ 119	$ 19	$ 136
TOTAL REVENUES	100	119	19	136
EXPENDITURES				
Conservation				
Operating expenditures	100	-	100	-
TOTAL EXPENDITURES	100	-	100	-
Net change in fund balance	$ -	119	$ 119	136
Fund balance at beginning of year		2,630		2,494
Fund balance at end of year		$ 2,749		$ 2,630

BELL COUNTY, TEXAS
DISTRICT ATTORNEY FORFEITURE OF CONTRABAND FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			2024
	Budget	Actual	Variance With Final Budget	Actual
REVENUES				
Fines and forfeits	$ 95,616	$ 45,375	$ (50,241)	$ 118,080
Interest and other	16,500	14,958	(1,542)	16,687
TOTAL REVENUES	112,116	60,333	(51,783)	134,767
EXPENDITURES				
Judicial and legal				
Personnel	12,066	1,053	11,013	13,588
Operating expenditures	48,525	16,098	32,427	9,185
Professional services	18,200	7,211	10,989	2,223
Capital outlay	92,810	84,416	8,394	18,621
TOTAL EXPENDITURES	171,601	108,778	62,823	43,617
Excess (deficiency) of revenues over expenditures	(59,485)	(48,445)	11,040	91,150
OTHER FINANCING SOURCES (USES)				
Transfers in	-	24,795	24,795	-
Transfers out	(9,100)	(8,625)	475	-
NET OTHER FINANCING SOURCES (USES)	(9,100)	16,170	25,270	-
Net change in fund balance	$ (68,585)	(32,275)	$ 36,310	91,150
Fund balance at beginning of year		357,229		266,079
Fund balance at end of year		$ 324,954		$ 357,229

BELL COUNTY, TEXAS
DISTRICT ATTORNEY DHS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Interest and other	$ 650	$ 598	$ (52)	$ 686
TOTAL REVENUES	650	598	(52)	686
EXPENDITURES				
Judicial and legal				
Operating expenditures	6,000	-	6,000	-
TOTAL EXPENDITURES	6,000	-	6,000	-
Net change in fund balance	$ (5,350)	598	$ 5,948	686
Fund balance at beginning of year		13,242		12,556
Fund balance at end of year		$ 13,840		$ 13,242

BELL COUNTY, TEXAS
DISTRICT ATTORNEY HOT CHECK FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			2024
	Budget	Actual	Variance With Final Budget	Actual
REVENUES				
Fees of office	$ 875	$ 150	$ (725)	$ -
Interest and other	225	192	(33)	220
TOTAL REVENUES	1,100	342	(758)	220
EXPENDITURES				
Judicial and legal				
Operating expenditures	700	32	668	244
Professional services	400	-	400	26
TOTAL EXPENDITURES	1,100	32	1,068	270
Net change in fund balance	$ -	310	$ 310	(50)
Fund balance at beginning of year		4,008		4,058
Fund balance at end of year		$ 4,318		$ 4,008

BELL COUNTY, TEXAS
DISTRICT ATTORNEY FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			2024
	Budget	Actual	Variance With Final Budget	Actual
REVENUES				
Interest and other	$ 5	$ -	$ (5)	$ -
TOTAL REVENUES	5	-	(5)	-
EXPENDITURES				
Judicial and legal				
Professional services	15,005	-	15,005	-
TOTAL EXPENDITURES	15,005	-	15,005	-
Net change in fund balance	$ (15,000)	-	$ 15,000	-
Fund balance at beginning of year		6		6
Fund balance at end of year		$ 6		$ 6

BELL COUNTY, TEXAS
DISTRICT ATTORNEY FEDERAL FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Interest and other	$ 5	$ -	$ (5)	$ -
TOTAL REVENUES	5	-	(5)	-
EXPENDITURES				
Judicial and legal				
Professional services	5	-	5	-
TOTAL EXPENDITURES	5	-	5	-
Net change in fund balance	$ -	-	$ -	-
Fund balance at beginning of year		5		5
Fund balance at end of year		$ 5		$ 5

BELL COUNTY, TEXAS
INMATE COMMISSARY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			2024
	Budget	Actual	Variance With Final Budget	Actual
REVENUES				
Interest and other	$ 701,000	$ 1,177,498	$ 476,498	$ 690,075
TOTAL REVENUES	701,000	1,177,498	476,498	690,075
EXPENDITURES				
Public safety				
Operating expenditures	667,000	494,561	172,439	503,581
Professional services	15,000	11,663	3,337	7,234
Capital outlay	247,500	356,519	(109,019)	89,721
TOTAL EXPENDITURES	929,500	862,743	66,757	600,536
Net change in fund balance	$ (228,500)	314,755	$ 543,255	89,539
Fund balance at beginning of year		708,941		619,402
Fund balance at end of year		$ 1,023,696		$ 708,941

BELL COUNTY, TEXAS
SHERIFF FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Fines and forfeits	$ -	$ 3,274	$ 3,274	$ -
Interest and other	90	904	814	890
TOTAL REVENUES	90	4,178	4,088	890
EXPENDITURES				
Public safety				
Operating expenditures	100	18	82	-
TOTAL EXPENDITURES	100	18	82	-
Excess (deficiency) of revenues over expenditures	(10)	4,160	4,170	890
OTHER FINANCING SOURCES(USES)				
Transfers in	-	24,795	24,795	-
Net change in fund balance	$ (10)	28,955	$ 28,965	890
Fund Balance at Beginning of Year		17,178		16,288
Fund Balance at End of Year		$ 46,133		$ 17,178

BELL COUNTY, TEXAS
27TH JUDICIAL DISTRICT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Intergovernmental	$ -	$ 22,137	$ 22,137	22,500
Interest and other	22,750	1,462	(21,288)	618
TOTAL REVENUES	22,750	23,599	849	23,118
EXPENDITURES				
Judicial and legal				
Personnel	23,750	22,552	1,198	23,932
TOTAL EXPENDITURES	23,750	22,552	1,198	23,932
Net change in fund balance	$ (1,000)	1,047	$ 2,047	(814)
Fund balance at beginning of year		2,402		3,216
Fund balance at end of year		$ 3,449		$ 2,402

BELL COUNTY, TEXAS
DRUG COURT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			2024
	Budget	Actual	Variance With Final Budget	Actual
REVENUES				
Fees of office	$ 40,000	$ 50,742	$ 10,742	$ 44,771
Intergovernmental	74,684	64,476	(10,208)	63,047
Interest and other	9,000	11,162	2,162	10,793
TOTAL REVENUES	123,684	126,380	2,696	118,611
EXPENDITURES				
Judicial and legal				
Personnel	54,951	39,941	15,010	41,605
Operating expenditures	4,535	2,398	2,137	1,661
Professional services	34,504	27,374	7,130	26,009
TOTAL EXPENDITURES	93,990	69,713	24,277	69,275
Excess (deficiency) of revenues over expenditures	29,694	56,667	26,973	49,336
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(1,770)	(1,770)	(8,200)
NET OTHER FINANCING SOURCES (USES)	-	(1,770)	(1,770)	(8,200)
Net change in fund balance	$ 29,694	54,897	$ 25,203	41,136
Fund balance at beginning of year		219,333		178,197
Fund balance at end of year		$ 274,230		$ 219,333

BELL COUNTY, TEXAS
VETERANS COURT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Intergovernmental	$ 67,549	$ 50,727	$ (16,822)	$ 50,247
Interest and other	-	2,315	2,315	1,155
Contributions for assistance programs	-	1,220	1,220	995
TOTAL REVENUES	67,549	54,262	(13,287)	52,397
EXPENDITURES				
Judicial and legal				
Personnel	43,095	39,940	3,155	45,103
Operating expenditures	7,523	4,911	2,612	1,722
Professional services	27,371	11,198	16,173	12,294
Capital outlay	-	-	-	1,461
TOTAL EXPENDITURES	77,989	56,049	21,940	60,580
Excess (deficiency) of revenues over expenditures	(10,440)	(1,787)	8,653	(8,183)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	1,770	1,770	8,200
NET OTHER FINANCING SOURCES (USES)	-	1,770	1,770	8,200
Net change in fund balance	$ (10,440)	(17)	$ 10,423	17
Fund balance at beginning of year		17		-
Fund balance at end of year		$ -		$ 17

BELL COUNTY, TEXAS
VETERANS FINANCIAL ASSISTANCE GRANT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Intergovernmental	$ 112,179	$ 105,121	$ (7,058)	$ 1,865
Interest and other	-	1,626	1,626	-
TOTAL REVENUES	112,179	106,747	(5,432)	1,865
EXPENDITURES				
Health and human services				
Personnel	13,392	8,858	4,534	-
Operating expenditures	98,343	95,820	2,523	-
Capital outlay	444	444	-	-
TOTAL EXPENDITURES	112,179	105,122	7,057	-
Excess (deficiency) of revenues over expenditures	-	1,625	1,625	1,865
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	-	(35,994)
NET OTHER FINANCING SOURCES (USES)	-	-	-	(35,994)
Net change in fund balance	$ -	1,625	$ 1,625	(34,129)
Fund balance at beginning of year		-		34,129
Fund balance at end of year		$ 1,625		$ -

BELL COUNTY, TEXAS
REGIONAL HABITAT CONSERVATION GRANT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Intergovernmental	$ 650,000	$ 242,107	$ (407,893)	$ 481,992
Interest and other	-	6,238	6,238	6,020
TOTAL REVENUES	650,000	248,345	(401,655)	488,012
EXPENDITURES				
Conservation				
Operating expenditures	-	(872)	872	-
Professional services	650,000	211,750	438,250	459,191
TOTAL EXPENDITURES	650,000	210,878	439,122	459,191
Excess (deficiency) of revenues over expenditures	-	37,467	37,467	28,821
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	17,355
NET OTHER FINANCING SOURCES (USES)	-	-	-	17,355
Net change in fund balance	$ -	37,467	$ 37,467	46,176
Fund balance at beginning of year		115,421		69,245
Fund balance at end of year		$ 152,888		$ 115,421

BELL COUNTY, TEXAS
JUSTICE OF THE PEACE TECHNOLOGY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Fees of office	$ 28,500	$ 36,452	$ 7,952	$ 33,161
Interest and other	42,800	38,344	(4,456)	44,192
TOTAL REVENUES	71,300	74,796	3,496	77,353
EXPENDITURES				
Judicial and legal				
Personnel	-	-	-	-
Operating expenditures	3,850	3,986	(136)	2,130
Capital outlay	11,200	9,632	1,568	2,167
TOTAL EXPENDITURES	15,050	13,618	1,432	4,297
Net change in fund balance	$ 56,250	61,178	$ 4,928	73,056
Fund balance at beginning of year		882,464		809,408
Fund balance at end of year		$ 943,642		$ 882,464

BELL COUNTY, TEXAS
COUNTY AND DISTRICT CLERKS TECHNOLOGY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Fees of office	$ 8,000	$ 9,893	$ 1,893	$ 9,106
Interest and other	4,500	4,429	(71)	5,291
TOTAL REVENUES	12,500	14,322	1,822	14,397
EXPENDITURES				
Judicial and legal				
Operating expenditures	8,900	-	8,900	-
Capital outlay	14,200	1,747	12,453	19,005
TOTAL EXPENDITURES	23,100	1,747	21,353	19,005
Net Change in Fund Balance	$ (10,600)	12,575	$ 23,175	(4,608)
Fund balance at beginning of year		99,992		104,600
Fund balance at end of year		$ 112,567		$ 99,992

BELL COUNTY, TEXAS
DISTRICT CLERK TECHNOLOGY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Fees of office	$ 55,000	$ 70,096	$ 15,096	$ 64,724
Interest and other	7,000	5,608	(1,392)	7,289
TOTAL REVENUES	62,000	75,704	13,704	72,013
EXPENDITURES				
Judicial and legal				
Capital outlay	2,500	1,958	542	32,779
TOTAL EXPENDITURES	2,500	1,958	542	32,779
Net change in fund balance	$ 59,500	73,746	$ 14,246	39,234
Fund balance at beginning of year		176,688		137,454
Fund balance at end of year		$ 250,434		$ 176,688

BELL COUNTY, TEXAS
COURT RECORDS PRESERVATION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Fees of office	$ 74,000	$ 90,137	$ 16,137	$ 85,826
Interest and other	4,000	3,404	(596)	3,912
TOTAL REVENUES	78,000	93,541	15,541	89,738
EXPENDITURES				
Judicial and legal				
Personnel	-	-	-	36,645
TOTAL EXPENDITURES	-	-	-	36,645
Net change in fund balance	$ 78,000	93,541	$ 15,541	53,093
Fund balance at beginning of year		136,819		83,726
Fund balance at end of year		$ 230,360		$ 136,819

BELL COUNTY, TEXAS
BELL COUNTY RECORDS MANAGEMENT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Fees of office	$ 86,000	$ 109,014	$ 23,014	$ 97,507
Interest and other	40,000	34,445	(5,555)	40,357
TOTAL REVENUES	126,000	143,459	17,459	137,864
EXPENDITURES				
Judicial and legal				
Operating expenditures	16,000	12,997	3,003	14,905
Professional services	22,373	18,331	4,042	-
TOTAL EXPENDITURES	38,373	31,328	7,045	14,905
Net change in fund balance	$ 87,627	112,131	$ 24,504	122,959
Fund balance at beginning of year		873,065		750,106
Fund balance at end of year		$ 985,196		$ 873,065

BELL COUNTY, TEXAS
COUNTY CLERK RECORDS MANAGEMENT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			2024
	Budget	Actual	Variance With Final Budget	Actual
REVENUES				
Fees of office	$ 305,000	$ 345,600	$ 40,600	$ 308,307
Interest and other	78,000	84,886	6,886	79,996
TOTAL REVENUES	383,000	430,486	47,486	388,303
EXPENDITURES				
Judicial and legal				
Personnel	-	-	-	6,914
Operating expenditures	838,000	649,152	188,848	-
TOTAL EXPENDITURES	838,000	649,152	188,848	6,914
Net change in fund balance	$ (455,000)	(218,666)	$ 236,334	381,389
Fund balance at beginning of year		1,695,590		1,314,201
Fund balance at end of year		$ 1,476,924		$ 1,695,590

BELL COUNTY, TEXAS
CONSTABLE FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Interest and other	$ 150	$ 177	$ 27	$ 202
TOTAL REVENUES	150	177	27	202
EXPENDITURES				
Public safety				
Professional services	150	-	150	-
TOTAL EXPENDITURES	150	-	150	-
Net change in fund balance	$ -	177	$ 177	202
Fund balance at beginning of year		3,902		3,700
Fund balance at end of year		$ 4,079		$ 3,902

BELL COUNTY, TEXAS
ELECTION EQUIPMENT SERVICES
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Intergovernmental	$ 75,000	$ 39,407	$ (35,593)	$ 42,563
Interest and other	4,000	5,068	1,068	4,319
TOTAL REVENUES	79,000	44,475	(34,525)	46,882
EXPENDITURES				
General administration				
Operating expenditures	19,200	1,576	17,624	30,184
Professional services	1,000	645	355	-
Capital outlay	5,800	6,939	(1,139)	4,525
TOTAL EXPENDITURES	26,000	9,160	16,840	34,709
Excess (deficiency) of revenues over expenditures	53,000	35,315	(17,685)	12,173
OTHER FINANCING SOURCES(USES)				
Transfers out	-	-	-	(9,745)
NET OTHER FINANCING SOURCES (USES)	-	-	-	(9,745)
Net Change in Fund Balance	$ 53,000	35,315	$ (17,685)	2,428
Fund Balance at Beginning of Year		75,679		73,251
Fund Balance at End of Year		$ 110,994		$ 75,679

BELL COUNTY, TEXAS
ELECTRONIC FILING TRANSACTION FEE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			2024
	Budget	Actual	Variance With Final Budget	Actual
REVENUES				
Fees of office	$ -	$ 46	$ 46	$ 64
Interest and other	14,000	12,662	(1,338)	14,527
TOTAL REVENUES	14,000	12,708	(1,292)	14,591
EXPENDITURES				
Judicial and legal				
Operating expenditures	200	-	200	-
Capital outlay	500	-	500	526
TOTAL EXPENDITURES	700	-	700	526
Net change in fund balance	$ 13,300	12,708	$ (592)	14,065
Fund balance at beginning of year		279,954		265,889
Fund balance at end of year		$ 292,662		$ 279,954

BELL COUNTY, TEXAS
TEXAS AGRI-LIFE STUDY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Interest and other	$ -	$ 2,840	$ 2,840	$ 3,270
TOTAL REVENUES	-	2,840	2,840	3,270
EXPENDITURES				
Conservation				
Operating expenditures	-	-	-	51
Capital outlay	-	-	-	262
TOTAL EXPENDITURES	-	-	-	313
Net change in fund balance	$ -	2,840	$ 2,840	2,957
Fund balance at beginning of year		62,884		59,927
Fund balance at end of year		$ 65,724		$ 62,884

BELL COUNTY, TEXAS
HOTEL OCCUPANCY TAX
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Hotel occupancy taxes	$ 1,848,200	$ 1,544,151	$ (304,049)	$ 1,637,922
Interest and other	40,000	164,219	124,219	107,684
TOTAL REVENUES	1,888,200	1,708,370	(179,830)	1,745,606
EXPENDITURES				
General administration				
Assistance to governmental units & others	378,300	287,632	90,668	301,933
TOTAL EXPENDITURES	378,300	287,632	90,668	301,933
Excess (deficiency) of revenues over expenditures	1,509,900	1,420,738	(89,162)	1,443,673
OTHER FINANCING SOURCES (USES)				
Transfers out	(1,540,900)	(1,420,738)	120,162	(1,443,673)
NET OTHER FINANCING SOURCES (USES)	(1,540,900)	(1,420,738)	120,162	(1,443,673)
Net change in fund balance	$ (31,000)	-	$ 31,000	-
Fund balance at beginning of year		-		-
Fund balance at end of year		$ -		$ -

BELL COUNTY, TEXAS
ARPA FUNDING
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			2024
	Budget	Actual	Variance With Final Budget	Actual
REVENUES				
Intergovernmental	$ 3,900,000	$ 2,711,857	$ (1,188,143)	$ 255,750
Interest and other	-	128,567	128,567	190,298
TOTAL REVENUES	3,900,000	2,840,424	(1,059,576)	446,048
EXPENDITURES				
Health and human services				
Operating expenditures	3,599,130	2,394,360	1,204,770	-
Professional services	20,000	23,495	(3,495)	5,750
Capital outlay	280,870	-	280,870	-
Assistance to governmental units & others	-	-	-	500,000
TOTAL EXPENDITURES	3,900,000	2,417,855	1,482,145	505,750
Excess (deficiency) of revenues over expenditures	-	422,569	422,569	(59,702)
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(294,002)	(294,002)	-
NET OTHER FINANCING SOURCES (USES)	-	(294,002)	(294,002)	-
Net change in fund balance	$ -	128,567	$ 128,567	(59,702)
Fund balance at beginning of year		435,459		495,161
Fund balance at end of year		$ 564,026		$ 435,459

BELL COUNTY, TEXAS
LEOSE FUNDING
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			2024
	Budget	Actual	Variance With Final Budget	Actual
REVENUES				
Intergovernmental	$ -	$ 57,186	$ 57,186	$ 117,413
Interest and other	-	14	14	-
TOTAL REVENUES	-	57,200	57,200	117,413
EXPENDITURES				
Public safety				
Operating expenditures	7,500	16,849	(9,349)	2,530
Professional services	1,000	629	371	9,987
TOTAL EXPENDITURES	8,500	17,478	(8,978)	12,517
Net change in fund balance	$ (8,500)	39,722	$ 48,222	104,896
Fund balance at beginning of year		104,896		-
Fund balance at end of year		$ 144,618		$ 104,896

BELL COUNTY, TEXAS
ANIMAL CONTROL DONATIONS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			2024
	Budget	Actual	Variance With Final Budget	Actual
REVENUES				
Adult probation program payments	$ 10,000	$ -	$ (10,000)	$ -
Interest and other	-	2	2	-
Contributions for assistance programs	-	1,196	1,196	5,660
TOTAL REVENUES	10,000	1,198	(8,802)	5,660
EXPENDITURES				
Public safety				
Operating expenditures	1,000	-	1,000	-
Professional services	9,000	7,212	1,788	2,875
Capital outlay	1,500	1,000	500	-
TOTAL EXPENDITURES	11,500	8,212	3,288	2,875
Excess (deficiency) of revenues over expenditures	(1,500)	(7,014)	(5,514)	2,785
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	24,146
NET OTHER FINANCING SOURCES (USES)	-	-	-	24,146
Net change in fund balance	$ (1,500)	(7,014)	$ (5,514)	26,931
Fund balance at beginning of year		26,931		-
Fund balance at end of year		$ 19,917		$ 26,931

BELL COUNTY, TEXAS
DIVERSION CENTER
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Intergovernmental	$ 2,020,212	$ 498,371	$ (1,521,841)	$ -
Interest and other	-	6,159	6,159	-
Contributions for assistance programs	-	200,000	200,000	-
TOTAL REVENUES	2,020,212	704,530	(1,315,682)	-
EXPENDITURES				
Health and human services				
Personnel	93,650	73,838	19,812	-
Operating expenditures	2,500	7,786	(5,286)	-
Professional services	750,000	748,322	1,678	-
TOTAL EXPENDITURES	846,150	829,946	16,204	-
Excess (deficiency) of revenues over expenditures	1,174,062	(125,416)	(1,299,478)	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	125,416	125,416	-
NET OTHER FINANCING SOURCES (USES)	-	125,416	125,416	-
Net change in fund balance	$ 1,174,062	-	$ (1,174,062)	-
Fund balance at beginning of year		-		-
Fund balance at end of year		$ -		$ -

BELL COUNTY, TEXAS
COPS GRANT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Intergovernmental	$ 1,148,200	$ 808,410	$ (339,790)	$ -
TOTAL REVENUES	1,148,200	808,410	(339,790)	-
EXPENDITURES				
Public safety				
Operating expenditures	24,000	23,267	733	-
Professional services	47,200	5,850	41,350	-
Capital outlay	1,077,000	779,293	297,707	-
TOTAL EXPENDITURES	1,148,200	808,410	339,790	-
Net change in fund balance	$ -	-	$ -	-
Fund balance at beginning of year		-		-
Fund balance at end of year		$ -		$ -

BELL COUNTY, TEXAS
MENTAL HEALTH COURT GRANT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Intergovernmental	$ 214,939	$ 119,404	$ (95,535)	$ -
TOTAL REVENUES	214,939	119,404	(95,535)	-
EXPENDITURES				
Judicial and legal				
Personnel	121,812	109,241	12,571	-
Operating expenditures	11,111	5,393	5,718	-
Professional services	81,285	4,075	77,210	-
Capital outlay	731	695	36	-
TOTAL EXPENDITURES	214,939	119,404	95,535	-
Net change in fund balance	$ -	-	$ -	-
Fund balance at beginning of year		-		-
Fund balance at end of year		$ -		$ -

BELL COUNTY, TEXAS
CRIMINAL JUSTICE GRANT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Intergovernmental	$ 45,482	$ 45,482	$ -	$ -
TOTAL REVENUES	45,482	45,482	-	-
EXPENDITURES				
Public safety				
Capital outlay	45,482	45,482	-	-
TOTAL EXPENDITURES	45,482	45,482	-	-
Net change in fund balance	$ -	-	$ -	-
Fund balance at beginning of year		-		-
Fund balance at end of year		$ -		$ -

BELL COUNTY, TEXAS
SOLID WASTE GRANTS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Intergovernmental	$ 10,439	$ 20,409	$ 9,970	$ -
TOTAL REVENUES	10,439	20,409	9,970	-
EXPENDITURES				
Conservation				
Operating expenditures	12,475	12,454	21	-
Capital outlay	8,019	7,955	64	-
TOTAL EXPENDITURES	20,494	20,409	85	-
Net change in fund balance	$ (10,055)	-	$ 10,055	-
Fund balance at beginning of year		-		-
Fund balance at end of year		$ -		$ -

BELL COUNTY, TEXAS
STATE AND LOCAL CYBERSECURITY GRANTS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Intergovernmental	$ 485,876	$ 485,876	$ -	$ -
TOTAL REVENUES	485,876	485,876	-	-
EXPENDITURES				
General administration				
Operating expenditures	20,930	20,930	-	-
Professional services	105,989	99,116	6,873	-
Capital outlay	358,957	365,830	(6,873)	-
TOTAL EXPENDITURES	485,876	485,876	-	-
Net change in fund balance	$ -	-	$ -	-
Fund balance at beginning of year		-		-
Fund balance at end of year		$ -		$ -

BELL COUNTY, TEXAS
JUVENILE SERVICES GRANT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Intergovernmental	$ 5,950	$ 5,950	$ -	$ -
TOTAL REVENUES	5,950	5,950	-	-
EXPENDITURES				
Public safety				
Operating expenditures	4,202	4,202	-	-
Capital outlay	1,748	1,748	-	-
TOTAL EXPENDITURES	5,950	5,950	-	-
Net change in fund balance	$ -	-	$ -	-
Fund balance at beginning of year		-		-
Fund balance at end of year		$ -		$ -

BELL COUNTY, TEXAS
FERAL HOG GRANT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			2024
	Budget	Actual	Variance With Final Budget	Actual
REVENUES				
Intergovernmental	$ 7,880	$ 7,181	$ (699)	$ -
TOTAL REVENUES	7,880	7,181	(699)	-
EXPENDITURES				
Conservation				
Operating expenditures	1,430	899	531	-
Capital outlay	6,450	6,282	168	-
TOTAL EXPENDITURES	7,880	7,181	699	-
Net change in fund balance	$ -	-	$ -	-
Fund balance at beginning of year		-		-
Fund balance at end of year		$ -		$ -

Debt Service Funds

The debt service funds are used to account for the accumulation of resources for and the payment of general long-term debt principal, interest, and related costs. Individual funds are as follows:

2013 Limited Tax Refunding

To account for the payment of principal and interest on outstanding long-term debt resulting from the issuance of Limited Tax Bonds to refund a part of the Limited Tax Notes Refunding, Series 2006 and part of the Certificates of Obligations, Series 2007.

2015 Limited Tax Refunding

To account for the payment of principal and interest on outstanding long-term debt resulting from the issuance of Limited Tax Bonds to refund a part of the Limited Tax Notes Refunding, Series 2008.

2015 Certificates of Obligation

To account for the payment of principal and interest on outstanding long-term debt resulting from the issuance of Combination Tax and Revenue Certificates of Obligation, Series 2015 to be used for technical equipment; office upgrades and office equipment; road and bridge equipment; parking lot renovation or expansion/net parking lots for county buildings; building enlargement, improvements or repairs (including to the jail or jail annex, animal shelter, Expo Center, juvenile probation buildings, county annex buildings, help center, and juvenile detention center) or new county buildings related to such facilities; and archives equipment.

2017 Limited Tax Refunding

To account for the payment of principal and interest on outstanding long-term debt resulting from the issuance of Limited Tax Bonds to refund a part of the Limited Tax Notes, Series 2017.

2018 Certificates of Obligation

To account for the payment of principal and interest on outstanding long-term debt resulting from the issuance of Combination Tax and Revenue Certificates of Obligation, Series 2018 to be used for acquisition, construction, renovation and equipping of County facilities; acquisition of land and right of way, purchase of technical equipment and a court management system, operating and storage equipment, communications lines and communication equipment and video equipment, election equipment, office upgrades and purchase of office equipment, purchase of road and bridge equipment, parking lot renovation or expansion/new parking lots for County buildings, and building enlargement, improvement, repairs or new construction and the cost of professional services incurred in connection therewith.

2019 Limited Tax Refunding

To account for the payment of principal and interest on outstanding long-term debt resulting from the issuance of Limited Tax Bonds to refund Limited Tax Notes, Series 2010, Series 2011 and Certificate of Obligation, Series 2010.

2021 Limited Tax Refunding

To account for the payment of principal and interest on outstanding long-term debt resulting from the issuance of Limited Tax Bonds to Refund Limited Tax Notes, Series 2014, Series 2016 and Certificate of Obligation, Series 2016.

2021A Limited Tax Refunding

To account for the payment of principal and interest on outstanding long-term debt resulting from the issuance of Limited Tax Bonds to Refund Limited Tax Notes, Series 2012 and Certificate of Obligation, Series 2015.

2021 Certificates of Obligation

To account for the payment of principal and interest on outstanding long-term debt resulting from the issuance of Combination Tax and Revenue Certificates of Obligation, Series 2021 to be used for the acquisition, construction, enlargement, renovation, repair and improvements of County facilities to include jail facilities, a diversion center, annex facilities and museum storage. Proceeds will also be used for the purchase of technical and computer equipment, to include a financial management system, and the cost of professional services, furnishings, fixtures, and equipment for all projects.


BELL COUNTY
STATE OF TEXAS

BELL COUNTY, TEXAS
DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
September 30, 2025 with Comparative Totals
for September 30, 2024

	2013 Limited Tax Refunding	2015 Limited Tax Refunding	2015 Certificates of Obligation
ASSETS			
Investments	$ 395,917	$ 338,473	$ 538,840
Accounts receivable, net	-	-	-
Delinquent taxes receivable, net	-	52,057	54,373
Due from other funds	-	-	-
TOTAL ASSETS	$ 395,917	$ 390,530	$ 593,213
LIABILITIES			
Due to other funds	$ 395,917	$ -	$ -
Unearned revenue	-	44,559	46,542
TOTAL LIABILITIES	395,917	44,559	46,542
FUND BALANCES			
Restricted for			
Debt service	-	345,971	546,671
TOTAL FUND BALANCES	-	345,971	546,671
TOTAL LIABILITIES AND FUND BALANCES	$ 395,917	$ 390,530	$ 593,213

2017 Limited Tax Refunding	2018 Certificates of Obligation	2019 Limited Tax Refunding	2021 Limited Tax Refunding	2021A Limited Tax Refunding	2021 Certificates of Obligation
$ 377,037	$ 30,945	$ 280,682	$ 119,908	$ 545,326	$ 196,306
-	-	-	-	-	-
63,636	61,320	90,217	41,634	43,950	119,167
-	-	-	-	-	395,917
$ 440,673	$ 92,265	$ 370,899	$ 161,542	$ 589,276	$ 711,390
$ -	$ -	$ -	$ -	$ -	$ -
54,471	52,489	77,224	35,638	37,621	102,004
54,471	52,489	77,224	35,638	37,621	102,004
386,202	39,776	293,675	125,904	551,655	609,386
386,202	39,776	293,675	125,904	551,655	609,386
$ 440,673	$ 92,265	$ 370,899	$ 161,542	$ 589,276	$ 711,390

(Continued)

BELL COUNTY, TEXAS
DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
September 30, 2025 with Comparative Totals
for September 30, 2024

	Totals	
	2025	**2024**
ASSETS		
Investments	$ 2,823,434	$ 3,384,465
Accounts receivable, net	-	39,993
Delinquent taxes receivable, net	526,354	361,393
Due from other funds	395,917	-
TOTAL ASSETS	$ 3,745,705	$ 3,785,851
LIABILITIES		
Due to other funds	$ 395,917	$ 82
Unearned revenue	450,548	356,716
TOTAL LIABILITIES	846,465	356,798
FUND BALANCES		
Restricted for		
Debt service	2,899,240	3,429,053
TOTAL FUND BALANCES	2,899,240	3,429,053
TOTAL LIABILITIES AND FUND BALANCES	$ 3,745,705	$ 3,785,851


BELL COUNTY
STATE OF TEXAS

BELL COUNTY, TEXAS
DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
Year Ended September 30, 2025 with Comparative Totals for Year Ended September 30, 2024

	2013 Limited Tax Refunding	2015 Limited Tax Refunding	2015 Certificates of Obligation
REVENUES			
Ad valorem taxes	$ -	$ 1,571,971	$ 1,641,919
Interest and other	16,618	25,616	70,654
TOTAL REVENUES	16,618	1,597,587	1,712,573
EXPENDITURES			
Debt Service:			
Principal retirement	-	1,555,000	1,690,000
Interest expenditures and fiscal charges	-	112,350	84,500
TOTAL EXPENDITURES	-	1,667,350	1,774,500
Excess (deficiency) of revenues over expenditures	16,618	(69,763)	(61,927)
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	(395,917)	-	-
NET OTHER FINANCING SOURCES(USES)	(395,917)	-	-
Net change in fund balances	(379,299)	(69,763)	(61,927)
Fund balances at beginning of year	379,299	415,734	608,598
Fund balances at end of year	$ -	$ 345,971	$ 546,671

2017 Limited Tax Refunding	2018 Certificates of Obligation	2019 Limited Tax Refunding	2021 Limited Tax Refunding	2021A Limited Tax Refunding	2021 Certificates of Obligation
$ 1,921,651	$ 1,852,056	$ 2,724,345	$ 1,257,023	$ 1,327,361	$ 3,598,747
28,863	51,424	32,691	40,076	58,922	53,533
1,950,514	1,903,480	2,757,036	1,297,099	1,386,283	3,652,280
1,915,000	1,745,000	2,345,000	1,080,000	1,095,000	1,600,000
89,876	195,429	468,125	310,025	335,078	2,182,900
2,004,876	1,940,429	2,813,125	1,390,025	1,430,078	3,782,900
(54,362)	(36,949)	(56,089)	(92,926)	(43,795)	(130,620)
-	-	-	-	-	395,917
-	-	-	-	-	-
-	-	-	-	-	395,917
(54,362)	(36,949)	(56,089)	(92,926)	(43,795)	265,297
440,564	76,725	349,764	218,830	595,450	344,089
$ 386,202	$ 39,776	$ 293,675	$ 125,904	$ 551,655	$ 609,386

(Continued)

BELL COUNTY, TEXAS
DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
Year Ended September 30, 2025 with Comparative Totals for Year Ended September 30, 2024

	Totals	
	2025	**2024**
REVENUES		
Ad valorem taxes	$ 15,895,073	$ 16,212,158
Interest and other	378,397	469,667
TOTAL REVENUES	16,273,470	16,681,825
EXPENDITURES		
Debt Service:		
Principal retirement	13,025,000	12,610,000
Interest expenditures and fiscal charges	3,778,283	4,195,137
TOTAL EXPENDITURES	16,803,283	16,805,137
Excess (deficiency) of revenues over expenditures	(529,813)	(123,312)
OTHER FINANCING SOURCES (USES)		
Transfers in	395,917	-
Transfers out	(395,917)	-
NET OTHER FINANCING SOURCES(USES)	-	-
Net change in fund balances	(529,813)	(123,312)
Fund balances at beginning of year	3,429,053	3,552,365
Fund balances at end of year	$ 2,899,240	$ 3,429,053

BELL COUNTY, TEXAS
2015 LIMITED TAX REFUNDING
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Ad valorem taxes	$ 1,635,175	$ 1,571,971	$ (63,204)	$ 1,618,175
Interest and other	33,000	25,616	(7,384)	35,433
TOTAL REVENUES	1,668,175	1,597,587	(70,588)	1,653,608
EXPENDITURES				
Debt Service:				
Principal retirement	1,555,000	1,555,000	-	1,500,000
Interest expenditures and fiscal charges	113,175	112,350	825	166,775
TOTAL EXPENDITURES	1,668,175	1,667,350	825	1,666,775
Net change in fund balance	$ -	(69,763)	$ (69,763)	(13,167)
Fund balance at beginning of year		415,734		428,901
Fund balance at end of year		$ 345,971		$ 415,734

BELL COUNTY, TEXAS
2015 CERTIFICATES OF OBLIGATION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Ad valorem taxes	$ 1,688,325	$ 1,641,919	$ (46,406)	$ 1,650,393
Interest and other	87,000	70,654	(16,346)	88,847
TOTAL REVENUES	1,775,325	1,712,573	(62,752)	1,739,240
EXPENDITURES				
Debt Service:				
Principal retirement	1,690,000	1,690,000	-	1,610,000
Interest expenditures and fiscal charges	85,325	84,500	825	165,825
TOTAL EXPENDITURES	1,775,325	1,774,500	825	1,775,825
Net change in fund balance	$ -	(61,927)	$ (61,927)	(36,585)
Fund balance at beginning of year		608,598		645,183
Fund balance at end of year		$ 546,671		$ 608,598

BELL COUNTY, TEXAS
2017 LIMITED TAX REFUNDING
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Ad valorem taxes	$ 1,969,301	$ 1,921,651	$ (47,650)	$ 1,981,481
Interest and other	36,000	28,863	(7,137)	38,433
TOTAL REVENUES	2,005,301	1,950,514	(54,787)	2,019,914
EXPENDITURES				
Debt Service:				
Principal retirement	1,915,000	1,915,000	-	1,885,000
Interest expenditures and fiscal charges	90,301	89,876	425	129,206
TOTAL EXPENDITURES	2,005,301	2,004,876	425	2,014,206
Net change in fund balance	$ -	(54,362)	$ (54,362)	5,708
Fund balance at beginning of year		440,564		434,856
Fund balance at end of year		$ 386,202		$ 440,564

BELL COUNTY, TEXAS
2018 CERTIFICATES OF OBLIGATION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Ad valorem taxes	$ 1,916,254	$ 1,852,056	$ (64,198)	$ 726,314
Interest and other	25,000	51,424	26,424	26,925
TOTAL REVENUES	1,941,254	1,903,480	(37,774)	753,239
EXPENDITURES				
Debt Service:				
Principal retirement	1,745,000	1,745,000	-	560,000
Interest expenditures and fiscal charges	196,254	195,429	825	210,493
TOTAL EXPENDITURES	1,941,254	1,940,429	825	770,493
Net change in fund balance	$ -	(36,949)	$ (36,949)	(17,254)
Fund balance at beginning of year		76,725		93,979
Fund balance at end of year		$ 39,776		$ 76,725

BELL COUNTY, TEXAS
2019 LIMITED TAX REFUNDING
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Ad valorem taxes	$ 2,770,950	$ 2,724,345	$ (46,605)	$ 2,740,304
Interest and other	43,000	32,691	(10,309)	45,105
TOTAL REVENUES	2,813,950	2,757,036	(56,914)	2,785,409
EXPENDITURES				
Debt Service:				
Principal retirement	2,345,000	2,345,000	-	2,230,000
Interest expenditures and fiscal charges	468,950	468,125	825	583,325
TOTAL EXPENDITURES	2,813,950	2,813,125	825	2,813,325
Net change in fund balance	$ -	(56,089)	$ (56,089)	(27,916)
Fund balance at beginning of year		349,764		377,680
Fund balance at end of year		$ 293,675		$ 349,764

BELL COUNTY, TEXAS
2021 LIMITED TAX REFUNDING
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Ad valorem taxes	$ 1,310,025	$ 1,257,023	$ (53,002)	$ 2,112,580
Interest and other	80,000	40,076	(39,924)	80,874
TOTAL REVENUES	1,390,025	1,297,099	(92,926)	2,193,454
EXPENDITURES				
Debt Service:				
Principal retirement	1,080,000	1,080,000	-	1,880,000
Interest expenditures and fiscal charges	310,025	310,025	-	347,625
TOTAL EXPENDITURES	1,390,025	1,390,025	-	2,227,625
Net change in fund balance	$ -	(92,926)	$ (92,926)	(34,171)
Fund balance at beginning of year		218,830		253,001
Fund balance at end of year		$ 125,904		$ 218,830

BELL COUNTY, TEXAS
2021A LIMITED TAX REFUNDING
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Ad valorem taxes	$ 1,376,078	$ 1,327,361	$ (48,717)	$ 792,826
Interest and other	54,000	58,922	4,922	54,349
TOTAL REVENUES	1,430,078	1,386,283	(43,795)	847,175
EXPENDITURES				
Debt Service:				
Principal retirement	1,095,000	1,095,000	-	500,000
Interest expenditures and fiscal charges	335,078	335,078	-	337,578
TOTAL EXPENDITURES	1,430,078	1,430,078	-	837,578
Net change in fund balance	$ -	(43,795)	$ (43,795)	9,597
Fund balance at beginning of year		595,450		585,853
Fund balance at end of year		$ 551,655		$ 595,450

BELL COUNTY, TEXAS
2021 CERTIFICATES OF OBLIGATION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2025 with Comparative Actual for Year Ended September 30, 2024

	2025			
	Budget	Actual	Variance With Final Budget	2024 Actual
REVENUES				
Ad valorem taxes	$ 3,715,725	$ 3,598,747	$ (116,978)	$ 2,939,392
Interest and other	68,000	53,533	(14,467)	68,398
TOTAL REVENUES	3,783,725	3,652,280	(131,445)	3,007,790
EXPENDITURES				
Debt Service:				
Principal retirement	1,600,000	1,600,000	-	795,000
Interest expenditures and fiscal charges	2,183,725	2,182,900	825	2,239,625
TOTAL EXPENDITURES	3,783,725	3,782,900	825	3,034,625
Excess (deficiency) of revenues over expenditures	-	(130,620)	(130,620)	(26,835)
OTHER FINANCING SOURCES(USES)				
Transfers in	-	395,917	395,917	-
NET OTHER FINANCING SOURCES (USES)	-	395,917	395,917	-
Net change in fund balance	$ -	265,297	$ 265,297	(26,835)
Fund balance at beginning of year		344,089		370,924
Fund balance at end of year		$ 609,386		$ 344,089

BELL COUNTY, TEXAS
CAPITAL PROJECTS

Capital Projects Funds

The capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by trust funds. Individual funds are as follows:

Capital Projects County Construction Fund

To account for capital projects financed through grants, insurance proceeds and/or transfers in from the General Fund.

Capital Projects 2016 Fund

To account for projects financed by Certificates of Obligation, Series 2016. Projects included are acquisition, construction, renovation and equipping of County facilities; acquisition of land and right of way, purchase of technical equipment and election equipment, office upgrades and purchase of office equipment, purchase of road and bridge equipment, parking lot renovation or expansion/new parking lots for County buildings, and building enlargement, improvement, or repairs.

BELL COUNTY, TEXAS
CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
September 30, 2025 with Comparative Totals
for September 30, 2024

	Capital Projects County Construction Fund	Capital Projects 2016 Fund	Totals 2025	Totals 2024
ASSETS				
Investments	$ 4,273,508	$ 409,662	$ 4,683,170	$ 7,329,232
Due from other funds	880,482	-	880,482	-
TOTAL ASSETS	$ 5,153,990	$ 409,662	$ 5,563,652	$ 7,329,232
LIABILITIES				
Accounts payable	$ 224,002	$ -	$ 224,002	$ 1,999,639
Due to other funds	-	409,662	409,662	1,423,804
TOTAL LIABILITIES	224,002	409,662	633,664	3,423,443
FUND BALANCES				
Restricted for				
Capital projects	-	-	-	391,961
Assigned for				
Capital projects	4,929,988	-	4,929,988	3,513,828
TOTAL FUND BALANCES	4,929,988	-	4,929,988	3,905,789
TOTAL LIABILITIES AND FUND BALANCES	$ 5,153,990	$ 409,662	$ 5,563,652	$ 7,329,232

BELL COUNTY, TEXAS
CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended September 30, 2025 with Comparative Totals
for Year Ended September 30, 2024

	Capital Projects County Construction Fund	Capital Projects 2016 Fund	Totals 2025	Totals 2024
REVENUES				
Intergovernmental	$ -	$ -	$ -	$ 1,181,000
Interest and other	823,279	17,701	840,980	905,238
TOTAL REVENUES	823,279	17,701	840,980	2,086,238
EXPENDITURES				
Professional services	116,750	-	116,750	47,451
Capital outlay	2,953,619	-	2,953,619	10,343,469
TOTAL EXPENDITURES	3,070,369	-	3,070,369	10,390,920
Excess (deficiency) of revenues over expenditures	(2,247,090)	17,701	(2,229,389)	(8,304,682)
OTHER FINANCING SOURCES (USES)				
Transfers in	3,663,250	-	3,663,250	10,000,000
Transfers out	-	(409,662)	(409,662)	-
NET OTHER FINANCING SOURCES(USES)	3,663,250	(409,662)	3,253,588	10,000,000
Net change in fund balance	1,416,160	(391,961)	1,024,199	1,695,318
Fund balance at beginning of year	3,513,828	391,961	3,905,789	2,210,471
Fund balance at end of year	$ 4,929,988	$ -	$ 4,929,988	$ 3,905,789

BELL COUNTY, TEXAS
FIDUCIARY FUNDS

Fiduciary Funds

The fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and other funds. These fiduciary funds cannot be used to support Bell County operations and/or programs. The County has one trust fund, Private Purpose Trust Fund, which is reported in the basic financial statements. The County has the following Custodial Funds:

Housing Finance Fund
To account for funds received on behalf of the Housing Finance Board in connection with the issuance of bonds for low-income housing.

District Clerk Fund/County Clerk Fund
To account for funds held in trust in connection with litigation in progress in the County and District Courts and to account for funds held in trust for minors and estates.

County Attorney Forfeiture Escrow Fund
To account for funds confiscated by the County Attorney's office during drug or gambling-related raids, arrests, and investigations until such funds are awarded by the Court to local, State or Federal authorities or returned to the defendant.

Domestic Relations Fund
To account for the collection and payment of child support and alimony funds, on behalf of the Attorney General, processed by the District Clerk.

Juvenile Probation and Welfare Fund
To account for the collection and payment of restitution pursuant to court decrees processed for juvenile cases within the County.

Restitution Fund
To account for the collection and payment of restitution on behalf of the Adult Probation Department of the State of Texas.

Central Texas Housing Fund
To account for funds received on behalf of the Central Texas Housing Board in connection with the issuance of bonds for housing.

County Treasurer Hot Check Fund
To account for funds collected to cover hot checks and disbursed to claimants.

Advanced Payment Fund
To account for funds collected and remitted directly to the State.

Bell County Organized Crime Seizure Fund
To account for funds confiscated by the Bell County Organized Crime Seizure Fund during drug-related raids, arrests, and investigations until such monies are awarded by the Court to State or Federal authorities or returned to the defendant.

District Attorney Drug Seizure Fund #2
To account for funds confiscated by the District Attorney's Office during drug-related arrest and investigations in 1990 and thereafter, until such monies are awarded by the Court to local, State or Federal authorities or returned to the defendant.

Bell County Health Facility Development Corporation Fund
To account for commissions and other revenue generated as a product of the County acting as a conduit for low interest rate, tax exempt bonds for the development of health facilities.

Bell County Industrial Development Corporation Fund
To account for revenue generated as a product of the County acting as a conduit for low interest rate bonds for development of industrial corporations.

DHS Restitution Fund
To account for the collection and payment of restitution to the Department of Human Services for welfare fraud cases.

Bell/Lampasas Restitution Fund
To account for the collection and payment of restitution pursuant to court decrees for juvenile cases within the Lampasas County for the Bell/Lampasas Juvenile Court.

Land Records Escrow Fund
To account for funds held in escrow in connection with the recording of documents.

Local Provider Participation Fund
To account for the collections from institutional health care providers within the County and for the payments to the state of Texas to provide the nonfederal share of the Medicaid supplemental payment program.

Inmate Custodial Fund
To account for the collections of deposits on behalf of inmates in the Bell County Jail and for the payments from inmates for commissary items and reimbursement of expenditures.

BellNET Fund
To account for the collections and payments on behalf of BellNET, Inc., which is a non-profit corporation for the purpose of promoting distance learning and educational opportunities, improving health care and demonstrating new teaching techniques, video conferencing and data exchange.

Census Project Fund
To account for funds collected on behalf of a local corporative to fund public education and outreach on Census data collection.

BELL COUNTY, TEXAS
FIDUCIARY FUND - OTHER CUSTODIAL FUNDS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
September 30, 2025

	Housing Finance Fund	District Clerk/ County Clerk Fund	County Attorney Forfeiture Escrow Fund	Domestic Relations Fund
ASSETS				
Cash	$ -	$13,125,076	$ -	$ 315
Investments	711,877	1,676,544	42,625	19,626
Accounts receivable	-	-	-	272
TOTAL ASSETS	711,877	14,801,620	42,625	20,213
LIABILITIES				
Accounts payable	-	-	-	-
TOTAL LIABILITIES	-	-	-	-
NET POSITION				
Restricted for Individuals, organizations, other governments	$ 711,877	$14,801,620	$ 42,625	$ 20,213

Juvenile Probation and Welfare Fund	Restitution Fund	Central Texas Housing Fund	County Treasurer Hot Check Fund	Bell County Organized Crime Seizure Fund	District Attorney Drug Seizure Fund #2	Bell County Sheriff's Office Seizure Fund
$ -	$ -	$ -	$ 231,854	$ -	$ -	$ -
37,224	493,479	1,827,305	-	229,600	186,345	61,700
-	31,275	-	-	-	2,183	3,401
37,224	524,754	1,827,305	231,854	229,600	188,528	65,101
13,772	25	-	-	-	-	-
13,772	25	-	-	-	-	-
$ 23,452	$ 524,729	$ 1,827,305	$ 231,854	$ 229,600	$ 188,528	$ 65,101

(Continued)

BELL COUNTY, TEXAS
FIDUCIARY FUND - OTHER CUSTODIAL FUNDS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
September 30, 2025

	Bell County Health Facility Development Corp Fund	Bell County Industrial Development Corp Fund	DHS Restitution Fund	Bell/ Lampasas Restitution Fund
ASSETS				
Cash	$ -	$ -	$ -	$ -
Investments	2,171	64,720	392	1,859
Accounts receivable, net	-	-	-	-
TOTAL ASSETS	2,171	64,720	392	1,859
LIABILITIES				
Accounts payable	-	-	-	-
TOTAL LIABILITIES	-	-	-	-
NET POSITION				
Restricted for Individuals, organizations, other governments	$ 2,171	$ 64,720	$ 392	$ 1,859

Land Records Escrow Fund	Local Provider Participation Fund	Inmate Custodial Fund	BellNET Fund	Census Project Fund	Total
$ 25,201	$ 9,252,667	$ 165,326	$ -	$ -	$22,800,439
-	-	-	434,174	2,337	5,791,978
5,621	1,158,895	-	-	-	1,201,647
30,822	10,411,562	165,326	434,174	2,337	29,794,064
-	20,000	-	-	-	33,797
-	20,000	-	-	-	33,797
$ 30,822	$10,391,562	$ 165,326	$ 434,174	$ 2,337	$29,760,267

BELL COUNTY, TEXAS
FIDUCIARY FUND - OTHER CUSTODIAL FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
Year Ended September 30, 2025

	Housing Finance Fund	District Clerk/ County Clerk Fund	County Attorney Forfeiture Escrow Fund	Domestic Relations Fund
ADDITIONS				
Contributions:				
Individuals and agencies	$ -	$ 8,103,720	$ -	$ -
Investment earnings:				
Interest, dividends, other	30,764	30,093	1,842	575
Other taxes and fees for other governments	-	-	-	-
TOTAL ADDITIONS	30,764	8,133,813	1,842	575
DEDUCTIONS				
Beneficiary payments to individuals	-	5,193,300	-	-
Payments to other entities	-	-	-	-
TOTAL DEDUCTIONS	-	5,193,300	-	-
Change in net position	30,764	2,940,513	1,842	575
Net position at beginning of year	681,113	11,861,107	40,783	19,638
Net position at end of year	$ 711,877	$14,801,620	$ 42,625	$ 20,213

Juvenile Probation and Welfare Fund	Restitution Fund	Central Texas Housing Fund	County Treasurer Hot Check Fund	Bell County Organized Crime Seizure Fund	District Attorney Drug Seizure Fund #2	Bell County Sheriff's Office Seizure Fund
$ 13,006	$ 384,190	$ -	$ 105,398	$ 6,616	$ 142,679	$ 71,001
-	-	78,960	-	1,383	89	-
-	-	-	-	-	-	-
13,006	384,190	78,960	105,398	7,999	142,768	71,001
12,416	30,304	-	96,164	-	-	-
-	-	-	-	11,985	113,409	5,900
12,416	30,304	-	96,164	11,985	113,409	5,900
590	353,886	78,960	9,234	(3,986)	29,359	65,101
22,862	170,843	1,748,345	222,620	233,586	159,169	-
$ 23,452	$ 524,729	$ 1,827,305	$ 231,854	$ 229,600	$ 188,528	$ 65,101

(Continued)

BELL COUNTY, TEXAS
FIDUCIARY FUND - OTHER CUSTODIAL FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
Year Ended September 30, 2025

	Bell County Health Facility Development Corp Fund	Bell County Industrial Development Corp Fund	DHS Restitution Fund	Bell/ Lampasas Restitution Fund
ADDITIONS				
Contributions:				
Individuals	$ -	$ -	$ -	$ -
Investment earnings:				
Interest, dividends, other	94	2,797	18	-
Other taxes and fees for other governments	-	-	-	-
TOTAL ADDITIONS	94	2,797	18	-
DEDUCTIONS				
Beneficiary payments to individuals	-	-	-	-
Payments to other entities	-	-	-	-
TOTAL DEDUCTIONS	-	-	-	-
Change in net position	94	2,797	18	-
Net position at beginning of the year	2,077	61,923	374	1,859
Net position at end of the year	$ 2,171	$ 64,720	$ 392	$ 1,859

Land Records Escrow Fund	Local Provider Participation Fund	Inmate Custodial Fund	BellNET Fund	Census Project Fund	Total
$ 43,379	$ -	$ 2,612,113	$ -	$ -	$ 11,482,102
-	-	-	18,761	101	165,477
-	106,479,857	-	-	-	106,479,857
43,379	106,479,857	2,612,113	18,761	101	118,127,436
-	-	2,672,850	-	-	8,005,034
45,284	125,221,972	-	-	-	125,398,550
45,284	125,221,972	2,672,850	-	-	133,403,584
(1,905)	(18,742,115)	(60,737)	18,761	101	(15,276,148)
32,727	29,133,677	226,063	415,413	2,236	45,036,415
$ 30,822	$ 10,391,562	$ 165,326	$ 434,174	$ 2,337	$ 29,760,267


BELL COUNTY
STATE OF TEXAS

BELL COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
STATISTICAL SECTION
(UNAUDITED)

This section of the County's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and supplementary information says about the County's overall financial health. This information has not been audited by the independent auditors.

Contents **Page**

Financial Trends

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time. 262

Revenue Capacity

These schedules contain information to help the reader assess the County's significant local revenue sources, the property and sales tax. 276

Debt Capacity

These schedules present information to help the reader assess the affordability of the County's currently outstanding debt and the County's ability to issue additional debt in the future. 284

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place. 292

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information contained in the County's financial report relates to the services the County provides and the activities it performs. 296

Sources: Unless otherwise noted, the information in these schedules is derived from the County's annual comprehensive financial reports for the relevant year.

BELL COUNTY, TEXAS
NET POSITION BY COMPONENT
Last Ten Fiscal Years
(accrual basis of accounting)
Unaudited

	Fiscal Year			
	2016	**2017**	**2018**	**2019**
Governmental activities:				
Net investment in capital assets/right-to-use leased equipment	$ 153,923,922	$ 157,952,797	$ 162,745,888	$ 173,259,385
Restricted	16,565,782	16,650,392	18,980,951	19,898,312
Unrestricted	26,571,017	25,166,086	24,407,616	22,196,995
Total governmental activities net position	$ 197,060,721	$ 199,769,275	$ 206,134,455	$ 215,354,692

Notes: GASB Statement No. 75 was implemented in fiscal year 2018. Unrestricted net assets for fiscal year 2017 has been restated by the amount of $ 410,016. All other prior years have not been restated.

GASB Statement No. 87 was implemented in fiscal year 2021. Net investment in capital assets/right-to-use assets has been restated by the amount of $ 7,226. Unrestricted net assets for fiscal year 2017 has been restated by the amount of ($ 49,061). All other prior years have not been restated.

GASB Statement No. 96 was implemented in fiscal year 2022. Net investment in capital assets/right-to-use asset has been restated by the amount of $ 63,260. All other prior years have not been restated.

GASB Statement No. 101 was implemented in fiscal year 2025. Unrestricted Net Position for fiscal year 2024 has been restated by the amount of ($778,642). All other prior years have not been restated.

Restrict Net Position for all years shown have been restated to include all funds that meet the definition of Restricted Net Position. This change was net to Unrestricted Net Position. Historically, Restricted Net Position had only included Restrict for Debt Service.

Source: Bell County Financial Records

Fiscal Year					
2020	**2021**	**2022**	**2023**	**2024**	**2025**
$ 179,386,271	$ 189,994,432	$ 201,399,249	$ 250,298,850	$ 289,477,544	$ 314,293,016
21,540,424	25,234,735	26,201,346	28,179,623	29,722,855	29,415,996
31,972,632	42,680,705	59,168,232	72,474,338	73,506,859	85,448,596
$ 232,899,327	$ 257,909,872	$ 286,768,827	$ 350,952,811	$ 392,707,258	$ 429,157,608

BELL COUNTY, TEXAS
CHANGES IN NET POSITION
Last Ten Fiscal Years
(accrual basis of accounting)
Unaudited

	Fiscal Year			
	2016	**2017**	**2018**	**2019**
Program expenses				
Governmental activities:				
General government and administration	$ 24,485,168	$ 25,232,878	$ 26,015,056	$ 28,361,218
Judicial and legal	17,773,570	19,276,983	19,233,899	19,841,590
Public safety	48,583,158	55,373,770	56,901,198	64,441,865
Health and human services	6,473,383	6,227,063	5,547,541	8,089,305
Countywide road and bridge	13,559,880	11,906,422	12,864,640	12,785,142
Conservation	752,559	904,851	937,852	842,813
Law library books and service	94,911	107,693	102,403	108,335
Interest and fiscal charges	5,555,283	5,460,367	4,771,079	4,624,572
Total primary governmental program expenses	**$ 117,277,912**	**$ 124,490,027**	**$ 126,373,668**	**$ 139,094,840**
Program revenues				
Governmental activities:				
Fees, fines and charges for services:				
General government and administration	$ 9,549,145	$ 9,308,519	$ 9,112,631	$ 9,847,712
Judicial and legal	4,101,749	4,038,008	4,333,058	4,413,293
Public safety	7,458,900	8,046,032	8,998,594	9,162,517
Health and human services	179,583	214,621	213,605	241,860
Countywide road and bridge	2,855,439	2,805,233	2,852,180	2,903,600
Operating grants and contributions:				
General government and administration	47,380	81,646	118,797	38,744
Judicial and legal	273,531	357,494	254,869	260,824
Public safety	4,736,417	5,128,511	4,800,141	8,719,495
Health and human services	154,148	153,063	35,660	172,335
Countywide road and bridge	59,359	62,359	59,359	59,285
Conservation	-	-	-	-
Capital grants and contributions:				
General government and administration	-	-	-	-
Judicial and legal	-	-	-	-
Public safety	842,722	459,419	323,869	-
Health and human services	-	-	-	-
Countywide road and bridge	524,880	2,071,565	2,188,740	2,768,781
Conservation	-	-	-	-
Total primary government program revenues	**$ 30,783,253**	**$ 32,726,470**	**$ 33,291,503**	**$ 38,588,446**

Fiscal Year						
2020	2021	2022	2023	2024	2025
$ 29,967,368	$ 30,894,106	$ 29,706,021	$ 33,485,978	$ 36,993,927	$ 40,826,510
20,203,177	19,890,319	20,268,891	22,515,871	25,146,775	26,663,871
58,755,885	62,222,936	65,288,936	77,700,643	83,924,178	86,062,097
5,843,622	14,631,466	19,284,402	6,477,667	7,374,790	7,881,403
11,975,910	11,094,231	11,774,957	16,009,748	17,450,884	16,940,872
868,906	805,315	665,439	749,451	1,346,833	992,389
105,233	105,611	113,315	207,246	403,629	227,373
4,334,812	5,016,087	5,610,387	5,450,089	4,681,179	4,160,779
$ 132,054,913	**$ 144,660,071**	**$ 152,712,348**	**$ 162,596,693**	**$ 177,322,195**	**$ 183,755,294**
$ 9,628,284	$ 10,829,247	$ 11,352,376	$ 12,237,530	$ 12,407,899	$ 12,646,228
3,724,498	3,872,563	4,266,428	5,161,247	5,060,988	5,733,568
8,013,280	7,701,109	8,589,493	9,891,291	11,657,048	9,098,958
200,118	142,130	1,400	-	266,436	328,383
2,784,462	3,062,300	3,090,500	3,100,000	3,080,250	3,489,350
27,340	22,500	-	-	-	244,780
273,692	236,429	184,253	216,051	207,930	645,546
4,703,765	4,835,355	17,788,876	7,498,045	7,149,006	13,881,051
2,675,103	9,751,852	398,413	225,414	1,011,174	459,831
59,256	59,181	59,154	59,520	742,716	74,859
-	-	-	-	-	-
-	-	1,188,486	-	-	241,096
-	-	-	-	-	-
36,921	36,785	129,291	36,293,576	23,381,482	1,096,546
-	-	580,960	255,242	-	-
583,405	5,400,332	2,941,760	5,463,905	-	4,560,143
-	-	-	-	-	-
$ 32,710,124	**$ 45,949,783**	**$ 50,571,390**	**$ 80,401,821**	**$ 64,964,929**	**$ 52,500,339**

(continued)

BELL COUNTY, TEXAS
CHANGES IN NET POSITION
Last Ten Fiscal Years
(accrual basis of accounting)
Unaudited

	Fiscal Year			
	2016	**2017**	**2018**	**2019**
Net (expenses) revenue				
Governmental activities	$ (86,494,659)	$ (91,763,557)	$ (93,082,165)	$ (100,506,394)
Total primary government net expenses	**$ (86,494,659)**	**$ (91,763,557)**	**$ (93,082,165)**	**$ (100,506,394)**
General revenues and other changes in net position				
Governmental activities:				
Taxes:				
Ad valorem taxes	$ 67,434,766	$ 70,167,770	$ 73,820,192	$ 78,661,151
Sales tax	17,882,330	18,620,045	19,304,894	20,839,897
Hotel ocupancy tax	1,030,403	1,073,517	1,036,360	1,178,210
Mixed beverage tax	561,028	593,524	613,401	658,639
Other taxes	361,041	266,786	277,487	336,468
Investment income	1,298,501	1,711,980	2,343,746	3,826,990
Miscellaneous income	2,258,333	1,628,473	2,051,265	4,225,276
Total primary government	**$ 90,826,402**	**$ 94,062,095**	**$ 99,447,345**	**$ 109,726,631**
Changes in net position				
Governmental activities	$ 4,331,743	$ 2,298,538	$ 6,365,180	$ 9,220,237
Total primary government	**$ 4,331,743**	**$ 2,298,538**	**$ 6,365,180**	**$ 9,220,237**

Notes: GASB Statement No. 87 was implemented in fiscal year 2021. Program Expense, General government and administration has been restated by the amount of $ 7,226. Program Expense, Interest and fiscal charges has been restated by the amount of ($ 49,061). All other prior years have not been restated.

GASB Statement No. 96 was implemented in fiscal year 2022. Program Expense, General government and administration has been restated by the amount of ($ 63,260). All other prior years have not been restated.

GASB Statement No. 101 was implemented in fiscal year 2025. Program Expense has been restated by the amount of $ 778,642. All other prior years have not been restated.

Source: Bell County Financial Records

Fiscal Year					
2020	**2021**	**2022**	**2023**	**2024**	**2025**
$ (99,344,789)	$ (98,710,288)	$ (102,140,958)	$ (82,194,872)	$ (112,357,266)	$ (131,254,955)
$ (99,344,789)	**$ (98,710,288)**	**$ (102,140,958)**	**$ (82,194,872)**	**$ (112,357,266)**	**$ (131,254,955)**
$ 86,857,792	$ 91,108,734	$ 92,289,767	$ 97,336,941	$ 102,162,886	$ 118,320,161
23,089,465	27,649,376	31,214,765	33,349,130	34,336,678	34,902,035
954,333	1,257,704	1,396,284	1,520,050	1,637,922	1,544,151
494,723	699,797	803,186	826,796	845,763	838,785
375,034	342,164	339,765	294,864	296,282	257,204
3,196,981	1,299,990	3,433,163	11,220,595	11,301,250	9,644,122
1,921,096	1,363,068	1,522,983	1,830,480	3,530,932	2,198,847
$ 116,889,424	**$ 123,720,833**	**$ 130,999,913**	**$ 146,378,856**	**$ 154,111,713**	**$ 167,705,305**
$ 17,544,635	$ 25,010,545	$ 28,858,955	$ 64,183,984	$ 41,754,447	$ 36,450,350
$ 17,544,635	**$ 25,010,545**	**$ 28,858,955**	**$ 64,183,984**	**$ 41,754,447**	**$ 36,450,350**

BELL COUNTY, TEXAS
GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
Last Ten Fiscal Years
(accrual basis of accounting)
Unaudited

	Fiscal Year			
	2016	**2017**	**2018**	**2019**
Taxes				
Ad valorem taxes	$ 67,434,766	$ 70,167,770	$ 73,820,192	$ 78,661,151
Sales tax	17,882,330	18,620,045	19,304,894	20,839,897
Hotel occupancy tax	1,030,403	1,073,517	1,036,360	1,178,210
Mixed beverage taxes	561,028	593,524	613,401	658,639
Other taxes	361,041	266,786	277,487	336,468
Total taxes	**$ 87,269,568**	**$ 90,721,642**	**$ 95,052,334**	**$ 101,674,365**

Source: Bell County Financial Records

Fiscal Year					
2020	**2021**	**2022**	**2023**	**2024**	**2025**
$ 86,857,792	$ 91,108,734	$ 92,289,767	$ 97,336,941	$ 102,162,886	$ 118,320,161
23,089,465	27,649,376	31,214,765	33,349,130	34,336,678	34,902,035
954,333	1,257,704	1,396,284	1,520,050	1,637,922	1,544,151
494,723	699,797	803,186	826,796	845,763	838,785
375,034	342,164	339,765	294,864	296,282	257,204
$ 111,771,347	**$ 121,057,775**	**$ 126,043,767**	**$ 133,327,781**	**$ 139,279,531**	**$ 155,862,336**

BELL COUNTY, TEXAS
FUND BALANCES, GOVERNMENTAL FUNDS
Last Ten Fiscal Years
(modified accrual basis of accounting)
Unaudited

	Fiscal Year			
	2016	**2017**	**2018**	**2019**
General fund				
Non-spendable	$ 1,317,486	$ 1,434,783	$ 1,635,914	$ 1,947,786
Restricted	2,501,655	2,318,824	2,501,138	638,645
Assigned	-	-	-	-
Unassigned	36,795,849	38,655,220	38,749,797	38,665,169
Total general fund	**$ 40,614,990**	**$ 42,408,827**	**$ 42,886,849**	**$ 41,251,600**
All other governmental funds				
Non-spendable	$ 33,502	$ 52,830	$ 33,034	$ 33,178
Restricted	45,337,145	35,210,647	27,847,584	24,380,703
Committeed	590,039	398,615	204,613	152,872
Assigned	2,501,666	3,166,077	3,599,159	5,639,268
Total all other governmental funds	**$ 48,462,352**	**$ 38,828,169**	**$ 31,684,390**	**$ 30,206,021**
All governmental funds				
Non-spendable	$ 1,350,988	$ 1,487,613	$ 1,668,948	$ 1,980,964
Restricted	47,838,800	37,529,471	30,348,722	25,019,348
Committeed	590,039	398,615	204,613	152,872
Assigned	2,501,666	3,166,077	3,599,159	5,639,268
Unassigned	36,795,849	38,655,220	38,749,797	38,665,169
Total all governmental funds	**$ 89,077,342**	**$ 81,236,996**	**$ 74,571,239**	**$ 71,457,621**

Note: GASB Statement No. 87 was implemented in fiscal year 2021. General Fund Non-spendable fund balance has been restated by the amount of $ 49,061.

Source: Bell County Financial Records

Fiscal Year					
2020	**2021**	**2022**	**2023**	**2024**	**2025**
$ 1,950,471	$ 2,195,240	$ 2,602,132	$ 2,665,227	$ 1,551,034	$ 1,732,454
597,243	664,486	689,805	669,608	682,857	1,294,182
3,400,000	3,100,000	2,800,000	2,000,000	2,000,000	1,000,000
46,999,380	57,447,651	62,724,958	67,098,234	58,941,495	59,441,092
$ 52,947,094	**$ 63,407,377**	**$ 68,816,895**	**$ 72,433,069**	**$ 63,175,386**	**$ 63,467,728**
$ 40,216	$ 42,680	$ 92,948	$ 291,687	$ 156,918	$ 120,854
23,074,746	95,593,736	69,351,093	48,772,405	48,224,907	46,714,952
267,452	478,135	608,031	678,907	551,146	546,408
5,423,271	6,606,046	8,431,288	10,212,773	14,161,122	16,632,808
$ 28,805,685	**$ 102,720,597**	**$ 78,483,360**	**$ 59,955,772**	**$ 63,094,093**	**$ 64,015,022**
$ 1,990,687	$ 2,237,920	$ 2,695,080	$ 2,956,914	$ 1,707,952	$ 1,853,308
23,671,989	96,258,222	70,040,898	49,442,013	48,907,764	48,009,134
267,452	478,135	608,031	678,907	551,146	546,408
8,823,271	9,706,046	11,231,288	12,212,773	16,161,122	17,632,808
46,999,380	57,447,651	62,724,958	67,098,234	58,941,495	59,441,092
$ 81,752,779	**$ 166,127,974**	**$ 147,300,255**	**$ 132,388,841**	**$ 126,269,479**	**$ 127,482,750**

BELL COUNTY, TEXAS
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
Last Ten Fiscal Years
(modified accrual basis of accounting)
Unaudited

	Fiscal Year			
	2016	**2017**	**2018**	**2019**
Revenues				
Ad valorem taxes	$ 67,457,332	$ 70,167,683	$ 73,541,511	$ 78,547,608
Sales tax	17,882,330	18,620,045	19,304,894	20,839,897
Hotel occupancy tax	1,030,403	1,073,517	1,036,360	1,178,210
Fees of office	11,513,844	11,408,484	11,396,943	12,008,907
Fines and forfeits	2,560,857	2,219,492	2,427,746	2,278,264
Intergovernmental	9,739,555	10,710,477	10,782,825	14,624,968
License and permits	3,119,183	3,237,423	3,087,198	3,381,468
Adult probation program payments	1,991,328	1,770,775	1,836,425	1,803,409
Interest and other	4,971,661	4,658,087	5,929,671	9,192,384
Contributions for assistance programs	88,503	108,015	899	72,632
Total revenues	**120,354,996**	**123,973,998**	**129,344,472**	**143,927,747**
Expenditures				
General government and administration	21,535,461	21,817,059	22,865,792	24,265,295
Judicial and legal	17,629,491	18,442,973	18,965,192	18,999,133
Public safety	46,281,576	49,223,454	53,445,850	59,501,887
Health and human services	6,459,655	6,175,823	5,534,705	8,046,214
Countywide road and bridge	9,010,784	9,341,848	9,567,575	9,966,572
Conservation	818,683	876,847	1,040,180	810,645
Law library books and service	94,911	107,693	102,403	108,093
Principal retirement	9,100,000	9,735,000	9,925,000	10,360,000
Interest and fiscal charges	5,111,502	5,082,940	4,390,826	4,342,981
Capital outlay	6,980,800	21,099,632	20,459,309	10,640,345
Total expenditures	**123,022,863**	**141,903,269**	**146,296,832**	**147,041,165**
Excess(deficiency) of revenue over expenditures	**(2,667,867)**	**(17,929,271)**	**(16,952,360)**	**(3,113,418)**

Fiscal Year					
2020	**2021**	**2022**	**2023**	**2024**	**2025**
$ 86,836,874	$ 91,034,457	$ 92,019,096	$ 97,152,029	$ 102,016,846	$ 117,695,075
23,089,465	27,649,376	31,214,765	33,349,130	34,336,678	34,902,035
954,333	1,257,704	1,396,284	1,520,050	1,637,922	1,544,151
11,034,944	12,069,510	12,714,387	11,984,954	11,887,789	12,549,835
1,821,983	1,694,877	2,165,291	2,947,347	2,298,494	2,300,051
12,311,553	19,137,735	23,684,195	48,207,341	41,557,955	23,873,684
3,478,643	3,575,597	4,258,341	5,595,284	4,371,603	4,510,891
1,678,347	1,719,441	1,788,108	1,914,068	2,025,039	2,142,928
5,761,098	5,093,205	6,137,322	16,711,011	16,947,930	13,943,170
31,450	62	851	112,037	6,655	202,416
146,998,690	**163,231,964**	**175,378,640**	**219,493,251**	**217,086,911**	**213,664,236**
26,032,623	27,387,895	29,096,472	40,098,610	35,982,948	43,850,327
20,038,249	19,953,629	21,493,199	22,739,817	25,886,236	28,258,165
55,255,512	59,792,971	66,403,648	75,999,832	85,101,073	91,252,642
5,829,625	14,633,746	19,579,347	6,685,045	7,321,615	8,681,683
9,696,884	10,258,699	10,989,199	14,412,199	14,908,484	16,919,672
838,737	780,582	658,843	727,268	1,328,354	986,909
105,275	105,611	113,315	96,962	101,465	120,293
11,275,000	11,320,000	11,765,000	12,855,000	12,610,000	13,025,000
4,008,513	3,908,734	4,985,928	4,650,162	4,195,137	3,778,283
3,912,468	7,807,671	30,280,375	64,858,293	37,085,209	9,786,953
136,992,886	**155,949,538**	**195,365,326**	**243,123,188**	**224,520,521**	**216,659,927**
10,005,804	**7,282,426**	**(19,986,686)**	**(23,629,937)**	**(7,433,610)**	**(2,995,691)**

(continued)

BELL COUNTY, TEXAS
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
Last Ten Fiscal Years
(modified accrual basis of accounting)
Unaudited

	Fiscal Year			
	2016	**2017**	**2018**	**2019**
Other financing sources (uses)				
Transfer in	$ 5,790,064	$ 7,396,524	$ 8,760,264	$ 12,100,405
Transfer out	(5,790,064)	(7,396,524)	(8,760,264)	(12,100,405)
Leases (as lessee)	-	-	-	-
Subscription proceeds	-	-	-	-
Issuance of debt	-	10,000,000	10,000,000	-
Issuance of refunding debt	-	6,065,000	15,725,000	-
Issuance of bond premium	-	-	-	-
Payment to refunding agent	-	(5,976,075)	(15,581,170)	-
Total other financing sources (uses)	**-**	**10,088,925**	**10,143,830**	**-**
Net change in fund balances	**$ (2,667,867)**	**$ (7,840,346)**	**$ (6,808,530)**	**$ (3,113,418)**
Debt service as a percentage of noncapital expenditures	12.91%	12.95%	11.92%	11.26%

Note: GASB Statement No. 87 was implemented in fiscal year 2021. Revenue, Interest and other has been restated by the amount of $ 49,061. Expenditures, General government and administration has been restated by the amount of $ 975,539. Other financing sources (uses), Leases (as lessee) has been restated by the amount of $ 975,539. All other prior years have not been restated.

GASB Statement No. 96 was implemented in fiscal year 2022. Expenditures, General government and administration has been restated by the amount of $ 1,048,998. Other financing sources (uses), Subscription procceds, has been restated by the amount of $ 1,048,998. All other prior years have not been restated.

Source: Bell County Financial Records

Fiscal Year					
2020	**2021**	**2022**	**2023**	**2024**	**2025**
$ 9,957,147	$ 12,529,010	$ 10,629,540	$ 12,049,355	$ 20,543,472	$ 16,043,071
(9,957,147)	(12,529,010)	(10,629,540)	(12,049,355)	(20,543,472)	(16,043,071)
-	975,539	109,968	2,832	-	908,715
-	-	1,048,998	8,715,691	1,314,248	3,300,247
	64,900,000	-	-	-	-
19,985,000	49,797,439	-	-	-	-
3,207,637	2,353,994	-	-	-	-
(22,903,283)	(40,934,203)	-	-	-	-
289,354	**77,092,769**	**1,158,966**	**8,718,523**	**1,314,248**	**4,208,962**
$ 10,295,158	**$ 84,375,195**	**$ (18,827,720)**	**$ (14,911,414)**	**$ (6,119,362)**	**$ 1,213,271**
12.03%	10.67%	10.71%	10.80%	9.50%	9.03%

BELL COUNTY, TEXAS
ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
Last Ten Fiscal Years
Unaudited

Fiscal Year	Real Property			
	Residential Property	Commercial Property	Industrial Property	Personal Property
2016	$ 13,609,556,027	$ 1,711,996,901	$ 968,570,171	$ 2,127,810,949
2017	14,406,851,976	1,753,649,430	851,343,804	2,139,819,056
2018	15,839,619,260	1,942,547,897	778,300,274	2,120,856,128
2019	16,578,311,112	2,011,277,264	791,190,391	2,185,980,304
2020	19,244,711,641	2,335,568,674	765,631,877	2,277,580,392
2021	21,631,375,568	2,802,077,974	817,329,926	2,453,829,721
2022	24,546,940,692	2,889,568,803	828,287,510	2,592,059,356
2023	32,188,538,036	3,125,163,746	992,252,221	3,025,822,717
2024	39,082,213,262	3,837,794,929	1,123,580,951	3,425,491,734
2025	41,053,615,216	4,175,036,065	1,346,941,065	4,079,421,031

Source: Bell County Tax Appraisal District

Less: Tax-Exempt Property	Total Taxable Value	Total Direct Tax Rate
$ 2,259,796,706	$ 16,158,137,342	0.4511
2,610,716,897	16,540,947,369	0.4511
3,106,425,501	17,574,898,058	0.4511
3,391,184,952	18,175,574,119	0.4511
4,549,292,106	20,074,200,478	0.4500
5,311,358,942	22,393,254,247	0.4253
6,234,912,556	24,621,943,805	0.3943
9,384,255,801	29,947,520,919	0.3393
11,977,448,093	35,491,632,783	0.3125
12,643,410,479	38,011,602,898	0.3125

BELL COUNTY, TEXAS
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS APPRAISED BY BELL COUNTY APPRAISAL DISTRICT (Per $ 100 of Assessed Value)
Last Ten Fiscal Years
Unaudited

	Fiscal Year									
	2016	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**
Bell County:										
General Fund	$0.4212	$0.4210	$0.4212	$0.4212	$0.4208	$0.3968	$0.3680	$0.3160	$0.2914	$0.3237
Special Road/Bridge	0.0299	0.0299	0.0299	0.0299	0.0292	0.0285	0.0263	0.0233	0.0211	0.0208
Total	$0.4511	$0.4509	$0.4511	$0.4511	$0.4500	$0.4253	$0.3943	$0.3393	$0.3125	$0.3445
City Governments:										
Bartlett	0.5782	0.5801	0.5168	0.5168	0.4260	0.4258	0.7150	0.5549	0.7500	0.7166
Belton	0.6598	0.6598	0.6598	0.6598	0.6600	0.6300	0.6300	0.5850	0.5326	0.5225
Bruceville/Eddy	0.4982	0.4982	0.5000	0.5000	0.5000	0.5000	0.4600	0.4600	0.4800	0.4600
Harker Heights	0.6770	0.6770	0.6770	0.6770	0.6770	0.6519	0.6519	0.5800	0.5250	0.5200
Holland	0.6518	0.6481	0.5800	0.4973	0.4790	0.4032	0.4032	0.3957	0.3804	0.3804
Killeen	0.7498	0.7498	0.7498	0.7498	0.7498	0.7004	0.7004	0.6233	0.6573	0.6573
Morgan's Point	0.6420	0.6421	0.6421	0.6421	0.5960	0.6192	0.6192	0.5800	0.5800	0.6398
Nolanville	0.5020	0.5020	0.4999	0.5156	0.5160	0.4674	0.4674	0.4441	0.5017	0.5017
Rogers	0.8090	0.7897	0.7536	0.7348	0.7110	0.6731	0.6731	0.6539	0.9500	1.0500
Temple	0.6298	0.6572	0.6772	0.6612	0.6730	0.6400	0.6400	0.6130	0.6130	0.6265
Troy	0.6025	0.6025	0.6025	0.6025	0.5910	0.5365	0.5365	0.4184	0.3781	0.4484
School Districts:										
Academy	1.3533	1.3533	1.3533	1.3267	1.2500	1.3671	1.3671	1.2810	1.1687	1.1664
Bartlett	1.1547	1.1547	1.1547	1.1547	1.0840	1.1500	1.1500	1.3546	1.1692	1.1604
Belton	1.4400	1.4400	1.6030	1.6030	1.4650	1.3571	1.3571	1.3371	1.1517	1.1494
Bruceville/Eddy	1.3250	1.3250	1.3250	1.3250	1.2230	1.1855	1.0825	0.9009	0.8846	0.8079
Copperas Cove	1.2170	1.2200	1.2200	1.1497	1.1500	1.1287	1.0409	1.0192	0.8338	0.7777
Florence	1.3500	1.3700	1.3700	1.3600	1.3003	1.1238	1.1238	1.2919	1.1065	1.1042
Gatesville	1.1770	1.1770	1.1770	1.1770	1.1070	1.1645	1.0670	1.0546	0.8992	0.8969
Holland	1.2600	1.2485	1.4350	1.3900	1.3500	1.1920	1.1920	1.1520	0.9627	0.9969
Killeen	1.1280	1.1260	1.1100	1.2600	1.1610	1.0432	1.0432	1.0166	0.8501	0.8958
Lampasas	1.4300	1.4300	1.4300	1.4300	1.3280	1.3147	1.2029	1.2029	1.0175	1.0152
Moody	1.4160	1.3910	1.3618	1.3618	1.2850	1.2196	1.2359	1.2930	0.2933	0.2930
Rogers	1.3800	1.4000	1.3416	1.3396	1.2370	1.2397	1.2397	1.2480	1.0936	1.0878
Rosebud/Lott	1.3074	1.3074	1.3074	1.0374	1.2630	1.1351	1.1065	1.0891	1.0891	1.0868
Salado	1.2755	1.2238	1.2238	1.2238	1.4700	1.3720	1.3720	1.1692	1.1692	1.1669
Temple	1.3600	1.4000	1.4000	1.4000	1.3509	1.2353	1.2353	1.2203	1.1489	1.1489
Troy	1.3317	1.3102	1.2902	1.2902	1.3620	1.2036	1.2036	1.1579	0.9600	0.9054
Colleges:										
Central Texas College	0.1366	0.1366	0.1399	0.1386	0.1280	0.1116	0.1116	0.0960	0.0883	0.0883
Temple College	0.2100	0.2057	0.2047	0.1980	0.0420	0.2237	0.2237	0.2044	0.2017	0.2017
Water and Utility Districts:										
WCID #1 Killeen	-	-	-	-	-	-	-	-	-	-
WCID #2 Little River	-	-	-	-	-	-	-	-	-	-
WCID #3 Nolanville	-	-	-	0.0380	0.0378	0.0357	0.0357	0.0327	0.0344	0.0344
WCID #5 Heidenheimer	-	-	-	-	-	-	-	-	-	-
WCID #6 Killeen	-	0.0300	0.0300	0.0297	0.0300	0.0280	0.0280	0.0260	0.0239	0.0239
Donahoe Creek	0.0200	0.0200	0.0200	0.2000	0.2000	0.0200	0.0200	0.0184	0.0230	0.0232
Elm Creek	0.0327	0.0327	0.0327	0.0330	0.0330	0.0314	0.0314	0.0287	0.0240	0.0242
Bell Co. Water Control Ground Water District	0.0039	0.0039	0.0039	0.0038	0.0040	0.0033	0.0031	0.0027	0.0024	0.0022

NA = Not applicable

Source: Tax Appraisal District of Bell County, State Comptroller records, and confirmations from taxing entities.


BELL COUNTY
STATE OF TEXAS

BELL COUNTY, TEXAS
PRINCIPAL PROPERTY TAXPAYERS
Current Year and Nine Years Ago
Unaudited

		Fiscal Year 2025		
Taxpayer	**Type of Property**		**Assessed Value**	**Percentage of Total County Assessed Value**
Oncor Electric Delivery Company	Electric Utility	1	$ 501,029,467	0.98%
BKV-BPP Power LLC	Electric Utility	2	287,532,675	0.57%
H. E. Butt Grocery*	Retail Grocer	3	285,663,923	0.56%
Temple Generation II, LLC	Electric Utility	4	251,616,868	0.49%
Big Elm Solor LLC	Electric Utility	5	218,966,550	0.43%
Niagara Bottling LLC	Manufacturing	6	178,313,104	0.35%
Wal-Mart Real Estate Business Trust	Retail	7	150,093,363	0.30%
Stillhouse Solor LLC	Electric Utility	8	149,657,913	0.29%
Wilsonart, LLC	Manufacturing	9	135,334,177	0.27%
East Penn Manufacturing	Manufacturing	10	103,407,560	0.20%
Panda Temple Power LLC	Electric Utility			
McLane Company Inc	Distribution			
HEB Grocery Company *	Retail Grocer			
PACTIV Corp	Manufacturing			
BNSF Railway Co.	Railroad			
HH/Killeen Health System LLC	Medical			
Sam's East Inc. #6279	Retail			
Total			**$ 2,261,615,600**	**4.44%**

Source: Tax Appraisal District of Bell County

* H E Butt Grocery (groceries) and HEB Grocery Company LP (warehouse) have two different owners.

	Fiscal Year 2016	
	Assessed Value	Percentage of Total County Assessed Value
2	$ 281,279,112	1.53%
3	143,813,041	0.78%
7	74,564,540	0.40%
1	496,618,871	2.70%
4	124,529,335	0.68%
5	96,145,298	0.52%
6	86,599,829	0.47%
8	61,405,813	0.33%
9	50,806,431	0.28%
10	41,846,780	0.23%
	$ 1,457,609,050	**7.92%**

BELL COUNTY, TEXAS
PROPERTY TAX LEVIES & COLLECTIONS
Last Ten Fiscal Years
Unaudited

Fiscal Year Ended September 30	Taxes Levied for the Fiscal Year	Collected Within The Fiscal Year of the Levy		Collections in Subsequent Years
		Amount	Percentage of Levy	
2016	$ 71,504,392	$ 69,494,447	97.19%	$ 581,606
2017	73,278,092	71,116,025	97.05%	555,591
2018	77,578,076	75,978,814	97.94%	765,362
2019	80,210,016	78,581,601	97.97%	977,903
2020	87,998,493	84,493,117	96.02%	1,012,427
2021	89,826,852	86,367,125	96.15%	1,048,326
2022	94,509,832	89,376,043	94.57%	902,189
2023	98,012,825	94,737,840	96.66%	649,069
2024	106,361,293	102,856,183	96.70%	575,305
2025	124,099,352	119,825,976	96.56%	-

Source: Bell County Financial Records

Total Collections to Date

Amount	Percentage of Levy
$ 70,076,053	98.00%
71,671,616	97.81%
76,744,176	98.93%
79,559,504	99.19%
85,505,544	97.17%
87,415,451	97.32%
90,278,232	95.52%
95,386,909	97.32%
103,431,488	97.25%
119,825,976	96.56%

BELL COUNTY, TEXAS
RATIOS OF OUTSTANDING DEBT BY TYPE
Last Ten Fiscal Years
Unaudited

Fiscal Year Ended September 30	General Obligation Bonded Debt, Gross	Deferred Amount, Issuance Premiums	Lease Liability	Subscription Based Liability (SBITA)
2016	$ 127,275,000	$ 8,458,584	$ -	$ -
2017	127,695,000	7,764,398	-	-
2018	128,565,000	7,070,212	-	-
2019	118,205,000	5,566,727	-	-
2020	104,405,000	6,777,810	-	-
2021	159,610,000	16,432,120	759,808	-
2022	147,845,000	14,638,035	650,004	629,701
2023	134,990,000	12,884,186	413,931	6,593,558
2024	122,380,000	11,130,337	170,596	7,130,580
2025	109,355,000	9,782,349	856,896	9,007,464

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statement. See the schedule of Demographic and Economic Statistics on page 275, Table 14, for personal income and population data.

Bell County: Population for fiscal years 2011 through 2019 and 2021 through 2024 are estimated. Population for fiscal year 2020 is based on Census data.

Total Primary Government	Percentage of Personal Income	Percentage of Actual Value of Taxable Property	Per Capita
$ 135,733,584	0.97%	0.84%	$ 398
135,459,398	0.96%	0.82%	390
135,635,212	0.93%	0.77%	382
123,771,727	0.81%	0.68%	341
111,182,810	0.70%	0.55%	300
176,801,928	1.03%	0.79%	466
163,762,740	0.87%	0.67%	423
154,881,675	0.81%	0.52%	394
140,811,513	0.69%	0.40%	352
129,001,709	0.58%	0.34%	321

BELL COUNTY, TEXAS
RATIOS OF NET GENERAL BONDED DEBT TO ASSESSED VALUE
AND NET BONDED DEBT PER CAPITA
Last Ten Fiscal Years
Unaudited

Fiscal Year Ended September 30	Population *	Assessed Value	Governmental	
			Gross General Bonded Debt **	Plus Deferred Amount, Issuance Premiums
2016	$ 341,094	$ 18,417,934,048	$ 127,275,000	$ 8,458,584
2017	347,377	19,151,664,266	127,695,000	7,764,398
2018	355,397	20,681,323,559	128,565,000	7,070,212
2019	362,924	21,566,759,071	118,205,000	5,566,727
2020	370,647	24,623,492,584	104,405,000	6,777,810
2021	379,619	27,719,977,713	159,610,000	16,432,120
2022	387,454	30,870,251,242	147,845,000	14,638,035
2023	393,193	39,347,135,320	134,990,000	12,884,186
2024	399,578	47,524,603,243	122,380,000	11,130,337
2025	402,248	50,876,668,927	109,355,000	9,782,349

Source: Central Texas Council of Governments
Texas State Data Center, UTSA
Texas Department of State Health Services
Bell County Financial Records

* Population for fiscal years 2011 through 2019 and 2021 through 2024 are estimated. Population for fiscal year 2020 is based on Census data.

** Gross General Bonded Debt includes General Obligations, Contractual Obligations, Limited Tax Notes and Certificates of Obligations which have all been financed with general governmental resources.

Activities

Less General Obligation Debt Service Fund	Net Bonded Debt	Percent of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
$ 3,156,589	$ 132,576,995	0.72%	$ 389
2,832,798	132,626,600	0.69%	382
2,714,577	132,920,635	0.64%	374
2,730,073	121,041,654	0.56%	334
2,703,591	108,479,219	0.44%	293
3,098,241	172,943,879	0.62%	456
3,002,086	159,480,949	0.52%	412
3,552,365	144,321,821	0.37%	367
3,429,053	130,081,284	0.27%	326
2,899,240	116,238,109	0.23%	289


BELL COUNTY
STATE OF TEXAS

BELL COUNTY, TEXAS
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
September 30, 2025

Name	Indebtedness as of	Long-Term Debt Outstanding	Percentage Applicable to Bell County	Amount of Overlapping Debt
School Districts:				
Academy ISD	9/30/2025	$ 86,519,994	100.00%	$ 86,519,994
Bartlett ISD	9/30/2025	20,301,000	43.34%	8,798,453
Belton ISD	9/30/2025	359,990,000	100.00%	359,990,000
Bruceville-Eddy ISD	9/30/2025	4,185,000	1.02%	42,687
Florence ISD	9/30/2025	55,715,000	17.17%	9,566,266
Gatesville ISD	9/30/2025	15,545,000	0.16%	24,872
Holland ISD	9/30/2025	6,190,000	95.86%	5,933,734
Killeen ISD	9/30/2025	361,765,000	100.00%	361,765,000
Lampasas ISD	9/30/2025	18,789,977	7.72%	1,450,586
Moody ISD	9/30/2025	19,715,000	23.36%	4,605,424
Rogers ISD	9/30/2025	40,246,484	94.02%	37,839,744
Rosebud-Lott ISD	9/30/2025	31,365,000	3.89%	1,220,099
Salado ISD	9/30/2025	224,085,000	100.00%	224,085,000
Temple ISD	9/30/2025	286,820,000	100.00%	286,820,000
Troy ISD	9/30/2025	24,689,997	97.89%	24,169,038
Cities:				
Bartlett, City of	9/30/2025	2,130,000	41.34%	880,542
Belton, City of	9/30/2025	8,969,426	100.00%	8,969,426
Harker Heights, City of	9/30/2025	38,120,000	100.00%	38,120,000
Holland, City of	9/30/2025	878,805	100.00%	878,805
Killeen, City of	9/30/2025	170,751,847	100.00%	170,751,847
Morgan's Point Resort, City of	9/30/2025	1,805,006	100.00%	1,805,006
Nolanville, City of	9/30/2025	2,535,000	100.00%	2,535,000
Rogers, City of	9/30/2025	4,949,000	100.00%	4,949,000
Temple, City of	9/30/2025	366,080,000	100.00%	366,080,000
Troy, City of	9/30/2025	3,490,000	100.00%	3,490,000
Special Districts:				
Killeen WCID #1	9/30/2025	232,638,736	100.00%	232,638,736
Little River WCID #2	9/30/2025	1,440,000	100.00%	1,440,000
Nolanville WCID #3	9/30/2025	6,514,000	100.00%	6,514,000
Colleges:				
Temple College	9/30/2025	115,115,000	100.00%	115,115,000
Total Gross Overlapping Debt		2,511,339,272		2,366,998,259
Bell County		129,001,709		129,001,709
Total Direct and Overlapping Debt		$ 2,640,340,981		$ 2,495,999,968

Note: The percentage of overlapping debt applicable to Bell County is calculated by dividing the entities assessed values, within the County's limits, into the entities total assessed values.

Source: Confirmations from taxing authorities, The Municipal Advisory Council of Texas and Specialized Public Finance, Inc.

BELL COUNTY, TEXAS
LEGAL DEBT MARGIN INFORMATION
Last Ten Fiscal Years
Unaudited

	Fiscal Year			
	2016	**2017**	**2018**	**2019**
Assessed value of real property	$ 18,417,934,048	$ 19,151,664,266	$ 20,681,323,559	$ 21,566,759,071
Less exemptions	(2,259,796,706)	(2,610,716,897)	(3,106,425,501)	(3,391,184,952)
Taxable value	$ 16,158,137,342	$ 16,540,947,369	$ 17,574,898,058	$ 18,175,574,119
Debit Limit - 25% of assessed value of real property	$ 4,039,534,336	$ 4,135,236,842	$ 4,393,724,515	$ 4,543,893,530
Less amount of bonded debt applicable to debt limit	(135,733,584)	(135,459,398)	(135,635,212)	(123,771,727)
Legal Debt Margin	**$ 3,903,800,752**	**$ 3,999,777,444**	**$ 4,258,089,303**	**$ 4,420,121,803**
Total gross debt applicable to the limit as a percentage of debt limit	3.36%	3.28%	3.09%	2.72%

Source: Tax Appraisal District of Bell County

Fiscal Year					
2020	**2021**	**2022**	**2023**	**2024**	**2025**
$ 24,623,492,584	$ 27,719,977,713	$ 30,870,251,242	$ 39,347,135,320	$ 47,524,603,243	$ 50,876,668,927
(4,549,292,106)	(5,326,723,466)	(6,248,307,437)	(9,399,614,401)	(12,032,970,460)	(12,865,066,029)
$ 20,074,200,478	$ 22,393,254,247	$ 24,621,943,805	$ 29,947,520,919	$ 35,491,632,783	$ 38,011,602,898
$ 5,018,550,120	$ 5,598,313,562	$ 6,155,485,951	$ 7,486,880,230	$ 8,872,908,196	$ 9,502,900,725
(111,182,810)	(176,801,928)	(163,762,740)	(154,881,675)	(140,811,513)	(129,001,709)
$ 4,907,367,310	**$ 5,421,511,634**	**$ 5,991,723,211**	**$ 7,331,998,555**	**$ 8,732,096,683**	**$ 9,373,899,016**
2.22%	3.16%	2.66%	2.07%	1.59%	1.36%

BELL COUNTY, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
Last Ten Fiscal Years
Unaudited

Fiscal Year	Population *	Personal Income (amounts expressed in thousands)	Per Capita Personal Income	Median Age
2016	341,094	$ 13,924,695	$ 41,574	30
2017	347,377	14,086,190	41,380	31
2018	355,397	14,617,434	42,024	30
2019	362,924	15,211,864	42,773	30
2020	370,647	15,939,217	43,919	31
2021	379,619	17,236,305	46,594	31
2022	387,454	18,755,136	49,405	31
2023	393,193	19,192,659	49,416	32
2024	399,578	20,405,974	51,898	32
2025	402,248	22,062,163	55,214	32

Sources: Bureau of Economic Analysis, U.S. Department of Commerce
Texas Data Center, UTSA, Texas Employment Commission
Texas Education Agency, Private School Review, U.S. Census Bureau
National Center for Education Stats
Federal Reserve Economic Data

* Population for fiscal years 2011 through 2019 and 2021 through 2024 are estimated. Population for fiscal year 2020 is based on Census data.

School Enrollment	Unemployment Rate
75,715	4.6%
76,573	4.0%
77,747	4.1%
77,083	3.6%
76,928	7.0%
73,017	5.4%
72,822	4.3%
73,535	4.5%
78,133	4.8%
77,364	5.0%

BELL COUNTY, TEXAS
PRINCIPAL EMPLOYERS
Current Year and Nine Years Ago
Unaudited

	Fiscal Year 2025		
Employer	**Employees**	**Rank**	**Percentage of Total County Employment**
Fort Hood - Military Personnel	32,500	1	19.97%
Baylor Scott & White Health	8,884	2	5.46%
Killeen Independent School District	6,800	3	4.18%
Defense Contractors/Others	6,700	4	4.12%
Civilian Personnel Office	7,725	5	4.75%
Central Texas Veterans Healthcare System	3,500	6	2.15%
Belton Independent School District	2,151	7	1.32%
McLane Company, Inc.	1,700	8	1.04%
H-E-B Retail Distribution Center	1,700	9	1.04%
BNSF Railway Company	1,500	10	0.92%
Teleperfomance			
Central Texas College			
AdventHealth Central Texas			
Totals	73,160		44.96%

Source: Heart of Texas Defense Alliance
Source: Temple Economic Development Corporation, City of Temple
Source: Killeen Economic Development Website, City of Killeen
Source: Belton Economic Development Corporation Website

Fiscal Year 2016

Employees	Rank	Percentage of Total County Employment
38,567	1	19.98%
8,770	2	4.54%
6,000	4	3.11%
5,399	5	2.80%
6,788	3	3.52%
2,393	6	1.24%
1,700	7	0.88%
1,700	8	0.88%
1,487	9	0.77%
1,450	10	0.75%
74,254		38.47%

BELL COUNTY, TEXAS
FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION
Last Ten Fiscal Years
Unaudited

	Fiscal Year			
	2016	**2017**	**2018**	**2019**
General government and administration	212	212	215	211
Judicial and legal	175	180	180	185
Public safety	627	645	642	645
Health and human services	21	22	22	13
Countywide road and bridge	93	93	93	93
Conservation	8	8	8	8
Law library books and service	1	1	1	1
Total	**1,137**	**1,161**	**1,161**	**1,156**

Source: Bell County Auditor's Office

Table 16

Fiscal Year					
2020	**2021**	**2022**	**2023**	**2024**	**2025**
212	210	209	210	214	216
191	191	198	201	211	217
666	664	688	752	758	827
12	12	9	9	7	8
93	93	90	90	90	90
8	8	8	8	8	8
1	1	1	1	1	1
1,183	**1,179**	**1,203**	**1,271**	**1,289**	**1,367**

BELL COUNTY
OPERATING INDICATORS BY FUNCTION
Last Ten Fiscal Years
Unaudited

	Fiscal Year			
	2016	**2017**	**2018**	**2019**
Assessor-Collector of Taxes				
Employees	37	37	38	39
Motor vehicle registrations	267,439	303,554	307,820	315,781
Title Transfers	86,758	83,761	86,315	87,905
Election Administration				
Employees	5	5	5	5
Registered Voters	182,577	194,730	198,461	198,948
County Clerk				
Employees	23	23	23	23
Marriage licenses	4,058	4,032	4,075	4,137
Civil/Probate Suits	1,294	1,354	1,311	2,098
Criminal Cases	10,163	8,969	8,890	8,119
Juvenile Cases	211	240	224	286
District Clerk				
Employees	24	24	24	24
Civil Process Cases	7,333	7,695	7,555	8,611
Criminal Cases	1,769	1,779	1,984	2,019
Justice of the Peace Courts				
Employees	27	28	28	28
Cases (Criminal & Civil)	18,428	20,288	23,962	25,988
Road and Bridge				
County Roads (miles)	881	886	885	891
Seal Coat (miles)	104	106	106	107
Road Reconstruction (miles)	9	12	16	11
Level-Up (tons)	7,331	5,829	7,145	5,474
Sheriff/Jail Administration				
Employees	310	217	334	337
Civil Process	3,837	3,702	3,932	4,832
Daily Average in County Jail	695	822	827	861
Persons Booked	10,377	9,737	9,989	10,255
Communications				
Employees	96	96	97	96
Number of 911 Calls	195,691	193,120	212,359	217,452
Public Safety Event	605,163	594,068	596,966	592,269

Notes: 1) Public Safety Event is defined as a communication in response to an incoming phone/radio call usually created by a traffic stop or officer
2) Road and Bridge statistics are based on Calender year.

Source: Bell County Financial Records

Fiscal Year					
2020	**2021**	**2022**	**2023**	**2024**	**2025**
39	39	39	39	40	40
301,209	332,010	332,010	330,566	336,192	365,786
81,152	93,082	88,163	81,293	78,960	83,766
5	5	6	8	9	9
215,974	230,397	227,727	229,281	236,898	232,068
22	22	22	23	23	24
3,797	4,113	3,724	3,415	3,535	3,691
2,183	1,485	4,095	2,819	3,782	2,784
13,971	8,162	7,080	7,102	7,900	8,301
334	262	188	220	248	238
24	24	24	24	23	23
9,998	9,964	8,993	7,251	7,309	7,382
2,198	2,337	4,681	1,442	2,159	1,752
29	29	29	29	29	29
18,120	17,865	17,865	23,200	24,541	26,375
889	889	899	901	901	911
74	119	119	82	82	106
11	19	19	7	7	14
4,946	4,523	4,523	10,212	10,212	17,420
357	367	394	423	444	508
4,227	4,603	4,603	4,181	4,352	3,918
813	977	1,040	1,031	1,236	1,184
7,409	8,336	8,336	9,983	10,043	10,684
96	99	96	96	98	96
218,778	232,385	238,224	239,297	221,282	217,472
560,505	614,751	603,321	609,356	604,641	619,817

BELL COUNTY
CAPITAL ASSETS BY FUNCTION
Last Ten Fiscal Years
Unaudited

	Fiscal Year			
	2016	**2017**	**2018**	**2019**
Function/Program				
General Government				
Number of buildings	21	23	23	23
Public Safety				
Number of buildings	21	21	21	21
Number of jails	3	2	2	2
Number of vehicles	159	154	173	175
Road and Bridge				
Number of buildings	8	8	8	8
Streets (miles)	881	886	885	891
Number of bridges	146	146	146	146
Judicial and Legal				
Number of buildings	5	5	5	5
Number of juvenile beds	98	98	98	98
Number of courts	8	8	8	8
Conservation				
Number of buildings	1	1	1	1

Source: Bell County Financial Records

Table 18

Fiscal Year					
2020	**2021**	**2022**	**2023**	**2024**	**2025**
23	23	23	23	24	25
22	22	22	22	22	23
2	2	2	2	2	3
168	170	169	170	188	195
8	8	8	8	8	8
889	899	901	901	901	911
146	152	152	152	152	152
5	5	5	6	6	6
98	98	98	98	98	98
8	8	9	9	9	9
1	1	1	1	1	1

BELL COUNTY, TEXAS
SCHEDULE OF INSURANCE COVERAGE
September 30, 2025
Unaudited

Coverage Line and Company Name	Company Type	Policy Number / Eff/Exp Date	Details of Coverage	Liability Limits
Auto Liability Texas Association of Counties Risk Management Pool	Risk Pool	CAS-0140-20241001-1	Bodily Injury and Property Damage Liability	$ 100K / $ 300K / $ 100K
			Personal Injury Protection	$5,000
Auto Physical Damage Texas Association of Counties Risk Management Pool	Risk Pool	CAS-0140-20241001-1	Comprehensive & Collision	The lesser of the Actual Cash Value at time of loss (or) cost of repair with like kind and quality
			Comprehensive Deductible	$1,000
			Collision Deductible	$1,000
General Liability Texas Association of Counties Risk Management Pool	Risk Pool	CAS-0140-20240101-1	Bodily Injury and Property Damage Liability	$ 100K / $ 300K / $ 100K
			Products/Completed Operations Work	$100,000
			Personal and Advertising Injury Liability Per Person	$100,000
			Personal and Advertising Injury Liability Per Offense/Aggregate	$300,000
			Damage to Rented Premises	$100,000
			Crisis Management	$100,000
			Deductible for coverages above	$5,000
			Employee Benefits Liability Per Occurance	$500,000
			Employee Benefits Liability Per Coverage period	$500,000
			Employee Benefits Liability Deductible	$1,000
			Garage Keepers Liability	$50,000
			Garage Keepers Liability Deductible	$1,000
Law Enforcement Liability Texas Association of Counties Risk Management Pool	Risk Pool	CAS-0140-20240101-1	Law Enforcement Liability	
			Per Claim	$3,000,000
			Per Aggreggate	$3,000,000
			Deductible	$10,000
Public Officials Liability Texas Association of Counties Risk Management Pool	Risk Pool	CAS-0140-20240101-1	Public Officials Liability	
			Per Claim	$3,000,000
			Per Aggregate	$3,000,000
			Public Officials Liability Deductible	$10,000
			Privacy or Security Event Liability and Expense Coverage	$1,000,000
			Privacy or Security Event Liability and Expense Coverage Deductible	$10,000

(Continued)

Table 19

BELL COUNTY, TEXAS
SCHEDULE OF INSURANCE COVERAGE
September 30, 2025
Unaudited

Coverage Line and Company Name	Company Type	Policy Number / Eff/Exp Date	Details of Coverage	Liability Limits
Property	Risk Pool	PR-0140-20241001-1	Building & Contents Total Covered Value (blanket)	$ 349,281,820
Texas Association of Counties Risk Management Pool			Property Deductible	$25,000
			Mobile Equipment (inland marine)	As scheduled; current value $ 9,519,641
			Mobile Equipment Deductible	$5,000
			Gross Earnings and Extra Expense	$10,000,000
			Equipment Breakdown	$50,000,000
			Earthquake Coverage Annual Aggregate	$10,000,000
			Earthquake Deductible	$25,000
			Flood - Special Hazard zones - Excess of National Flood Insurance Program Limits	$2,500,000
			Flood Deductible - Special Hazard zones	$ 500,000 per Building $ 500,000 per Contents
			Flood - Except Special Hazard Zones	$10,000,000
			Flood Deductible - Except Special Hazard Zones	$25,000
			Crime per Occurrence	$250,000
			Employee Dishonesty	Included in Crime Limit above
			Forgery or Alteration	Included in Crime Limit above
			Theft, Disappearance and Destruction	Included in Crime Limit above
			Robbery and Safe Burglary	Included in Crime Limit above
			Computer Fraud and Funds Tranfer Fraud	Included in Crime Limit above
			Money Orders and Counterfeit Paper Currency	Included in Crime Limit above
			Crime Deductible	$1,000
Workers' Compensation	Risk Pool	WC-0140-20250101-1	Part One	
Texas Association of Counties Risk Management Pool			Each Accident	Statutory
			Each Employee for Disease	Statutory
			Part Two	
			Bodily Injury by Accident	$1,000,000
			Bodily Injury by Disease	$1,000,000
			Aggregate per coverage period	$2,000,000
			Elected Officials	Included
			Volunteers - Law Enforcement	Included
			Jurors	Included
			Election Workers (non-employees)	Included
Storage Tank Pollution Liability	Stock	04-TOP-000058376	Each Claim	$1,000,000
Mid-Continent Casualty			Aggregate	$1,000,000
			Deductible	$5,000

The policy period for all policies listed begins October 1, 2024 and ends on October 1, 2025