

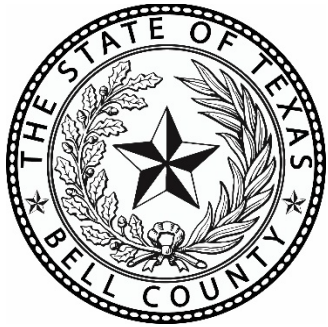
**BELL
COUNTY**
*Proposed
2025-2026
Budget*

August 11, 2025



Bell County Mission Statement

“The government of Bell County, Texas, exists to promote and sustain a superior quality of life in Central Texas. In partnership with our communities and citizens, we pledge to deliver cost-effective services in a personal, responsive, and innovative manner.”



BELL COUNTY

Commissioners Court

&

County Auditor



- **David Blackburn, County Judge**
- **Russell Schneider, County Commissioner Pct. 1**
- **Bobby Whitson, County Commissioner Pct. 2**
- **Greg Reynolds, County Commissioner Pct. 3**
- **Louie Minor, County Commissioner Pct. 4**
- **Tina Entrop, County Auditor**



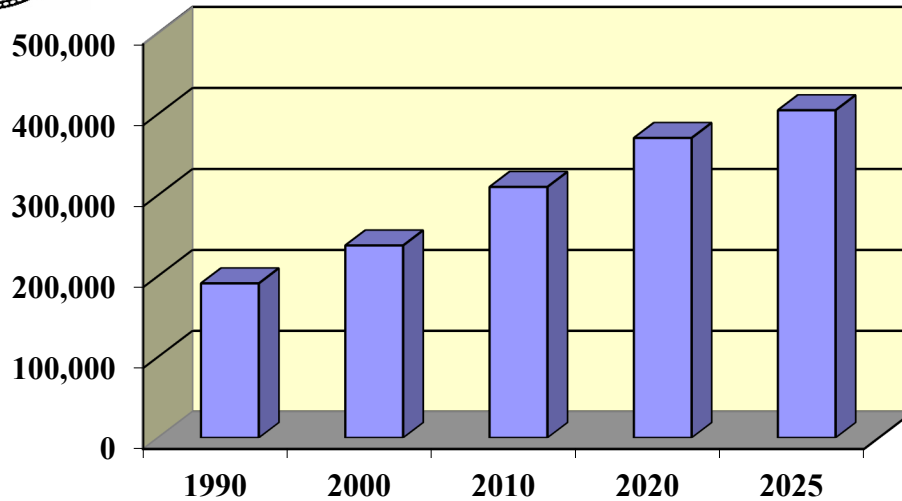
BELL COUNTY

FINANCIAL HIGHLIGHTS

- Bond rating is an indicator of the financial health and strength of an entity
- County Bond Rating by Standard & Poor's is currently AA+, 'very strong' and the 2nd highest ranking available under the S&P rankings
- Factors that have elevated County bond rating to AA+:
 - Diversifying & expanding economic base, with a significant military presence
 - Strong financial performance with high general fund reserves, and
 - Moderate debt burden with limited future capital needs.
- Unassigned Fund Balance has a 4 Month Reserve (3 months is minimum)
- Among Lowest Ad Valorem Tax Rate in the Region and the State
- Excellent Financial Condition – “Strong due to conservative budgeting practices.”
- Standard & Poor's states – “We view the county's management as very strong, with strong financial policies and practices.”



Bell County Population

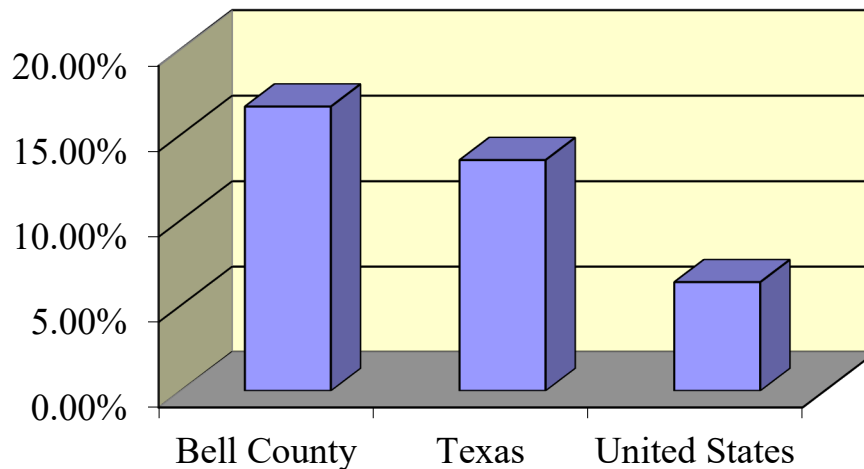


Bell County Actual Population

- 1990 - 191,073
- 2000 - 237,974
- 2010 - 310,235
- 2020 - 370,647
- 2025 - 404,841*

*Projected by Texas Demographics

2011-2020 Growth Rates



2000-2010 Growth Rates

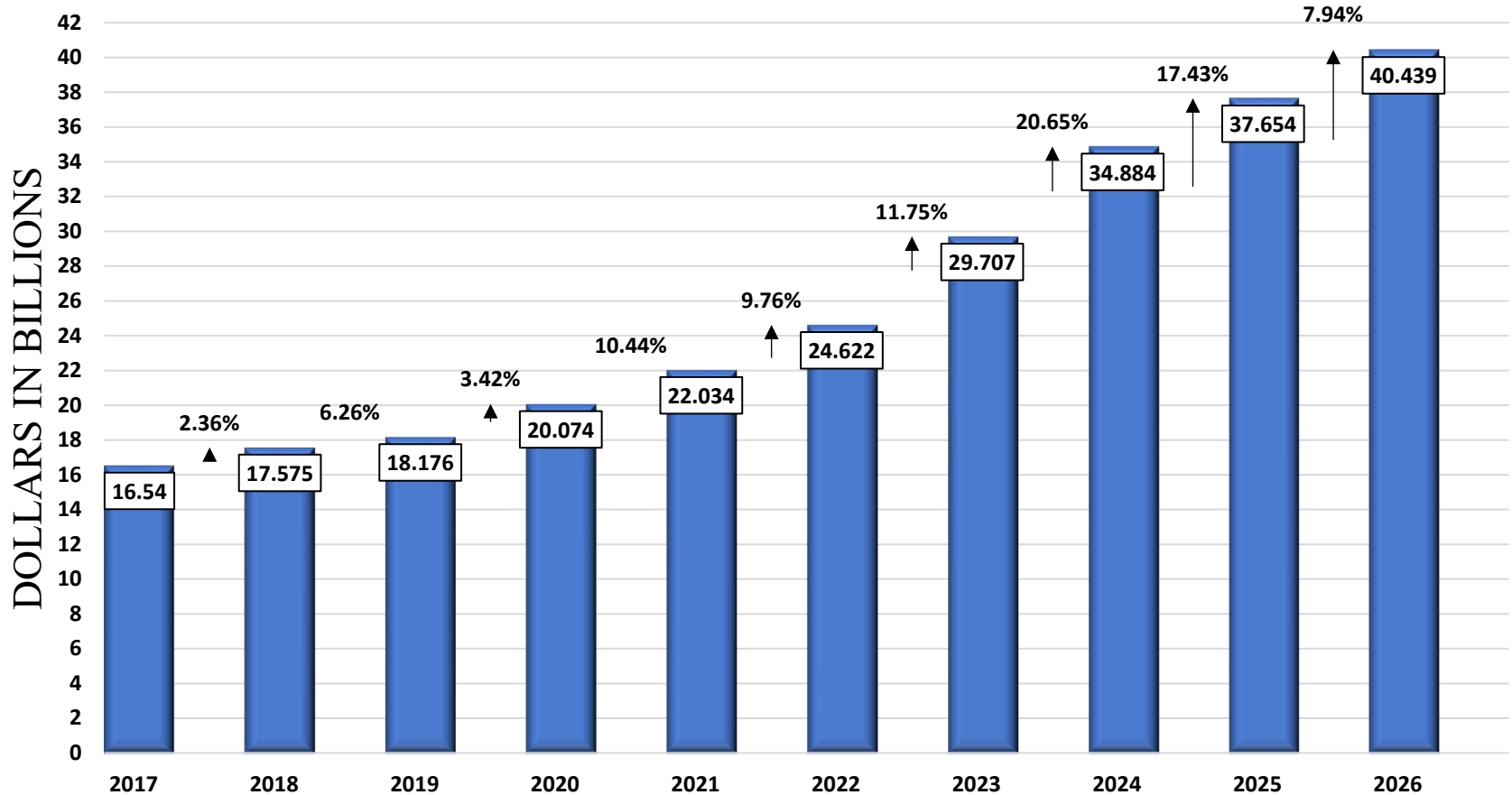
- Bell County - 30.4%
- Texas - 20.6%
- United States - 9.7%

2011-2020 Growth Rates

- Bell County - 16.6%
- Texas - 13.5%
- United States - 6.4%



BELL COUNTY PROPERTY VALUES Taxable Assessed Values 2017 – 2026



Net Increase per certified tax role includes:
51% New Value
49% Reappraisals

FISCAL YEAR ENDED 9/30



Sales Tax Receipts

- 2016 --- \$17,882,330
- 2017 --- \$18,620,045
- 2018 --- \$19,304,894
- 2019 --- \$20,839,897
- 2020 --- \$23,089,465
- 2021 --- \$27,649,376
- 2022 --- \$31,214,765
- 2023 --- \$33,349,130
- 2024 --- \$34,336,678
- 2025 --- \$35,827,440 Projected
 - Projected increase over 2024 is 4.34%



State Imposed Services & Resulting Property Tax Rate Costs

| | |
|----------------------------------------------------------------------------------------|---------------|
| • 100% DV & Spouse Exemption -- | 4.48¢ |
| – Revenue loss of \$18.5M net of State reimb. of \$1.75M for a net loss of \$16.75M | |
| • Indigent Health Care (Medical/Admin) -- | 2.61¢ |
| – Net Cost of \$9.28M & \$753K | |
| • Over 65 Exemption -- | 1.43¢ |
| – Revenue loss of \$5.3M | |
| • Indigent Defense (not including CPS) -- | 1.14¢ |
| – Total cost of \$4.48M less State reimb. of \$220K for a net cost of \$4.26M | |
| • CPS Courts -- | .52¢ |
| – Net cost of \$1.25M | |
| • AgriLife Extension Assistance -- | .12¢ |
| – Net cost of \$461K | |
| • County Court at Law Judges Salary -- | .09¢ |
| – State mandated County portion of salaries – Net cost of \$352K | |
| • DPS Assistance -- | .07¢ |
| – Assistance & Equipment net cost of \$170K | |
| – Communication Center usage net cost of \$95K | |
| • Juvenile Justice Alternative Education -- | <u>.07¢</u> |
| – Net cost of \$275K | |
| Total on Tax Rate \$39.3M -- | 10.53¢ |



Bell County Disabled Veterans Homestead & Surviving Spouse Tax Exemption

| | <u>2009-2010</u> | <u>2024-2025</u> | <u>2025-2026</u> | <u>% Diff.</u> | <u>Tax Effect</u> |
|-----------------------|-------------------|----------------------|----------------------|----------------|-------------------|
| | (first full year) | | | | |
| Count | 701 | 15,179 | 16,950 | 11.67% | |
| Taxable Value | \$ 87,302,647 | \$4,800,657,217 | \$5,553,297,540 | 15.68% | |
| Actual Tax | 353,925 | 16,538,264 | 18,475,821 | 11.72% | |
| Reimbursement | 0.00 | 2,091,000 | 1,750,000 | (16.31%) | |
| Taxes Exempted | \$ 353,925 | \$ 14,447,264 | \$ 16,725,821 | 15.77% | 4.48 cents |

BELL COUNTY 2025-2026 PROPOSED BUDGET GENERAL FUND



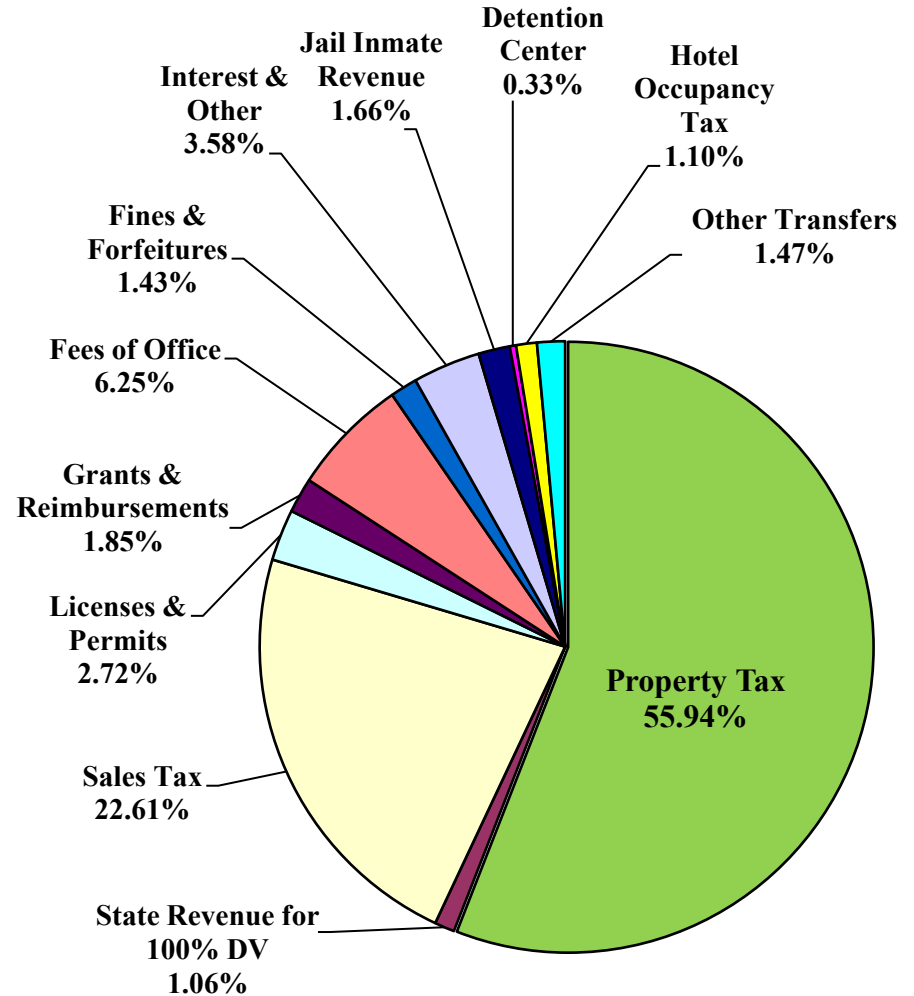
| | |
|-----------------------|-----------------------|
| ▪ REVENUES | \$ 165,408,728 |
| ▪ EXPENDITURES | \$ 165,408,728 |



2025-2026 PROPOSED REVENUES

GENERAL FUND

| | | |
|--------------------------|----------------------|---|
| ■ Property Taxes | \$ 92,521,600 | ▲ |
| (current & delinquent) | | |
| ■ State Rev. for 100% DV | \$ 1,750,000 | ▼ |
| ■ Sales Tax | \$ 37,400,000 | ▲ |
| ■ Fees of Office | \$ 10,334,300 | ▼ |
| ■ Fines and Forfeitures | \$ 2,371,500 | ▲ |
| ■ Interest & Other | \$ 5,915,060 | ▼ |
| ■ Licenses & Permits | \$ 4,498,000 | ▼ |
| ■ Grants/Reimbursements | \$ 3,059,750 | ▲ |
| ■ Jail Inmate Lease | \$ 2,750,000 | ▲ |
| ■ Detention Center Lease | \$ 550,000 | ▼ |
| ■ Other Transfers | \$ 2,438,728 | ▲ |
| ■ Hotel Occupancy Tax | \$ 1,819,790 | ▲ |
| | \$165,408,728 | |

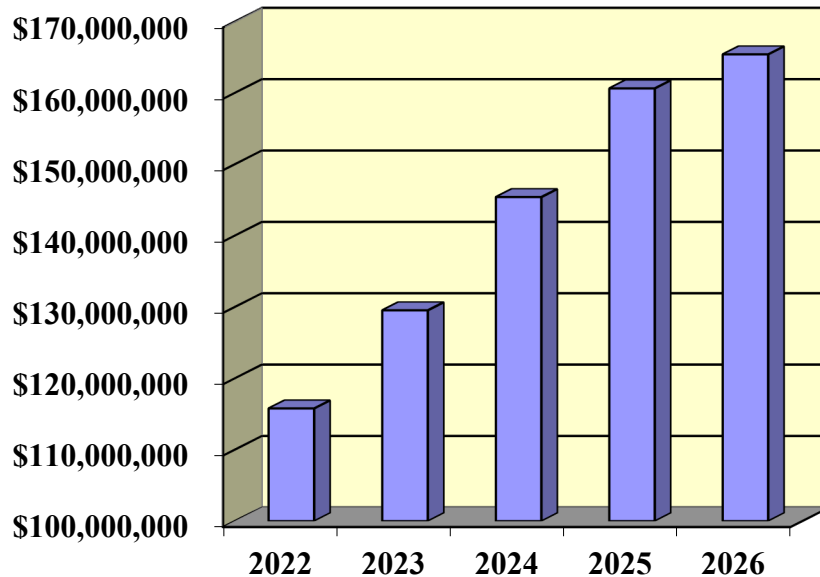


▲ Increasing ▼ Decreasing



REVENUE HISTORY

GENERAL FUND



- **2022** **\$115,792,240**
- Tax rate decreased to \$.3680
- **2023** **\$129,539,080**
- Tax rate decreased to \$.3160
- **2024** **\$145,411,890**
- Tax rate decreased to \$.2914
- **2025** **\$160,766,183**
- Tax rate increased to \$.3237
- **2026** **\$165,408,728**
- Tax rate to decrease to \$.3128



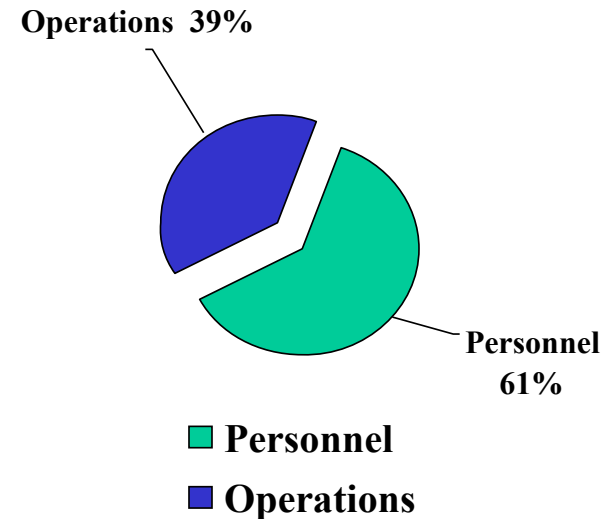
2026 PROPOSED GENERAL FUND EXPENDITURES - \$ 165,408,728

Personnel **\$ 101,252,486**

- Elected/Appointed \$ 3,278,504
- Dept Heads \$ 2,065,516
- Employees \$ 71,432,355
- Benefits \$ 24,476,111

Operating Expenses **\$ 64,156,242**
\$ 165,408,728

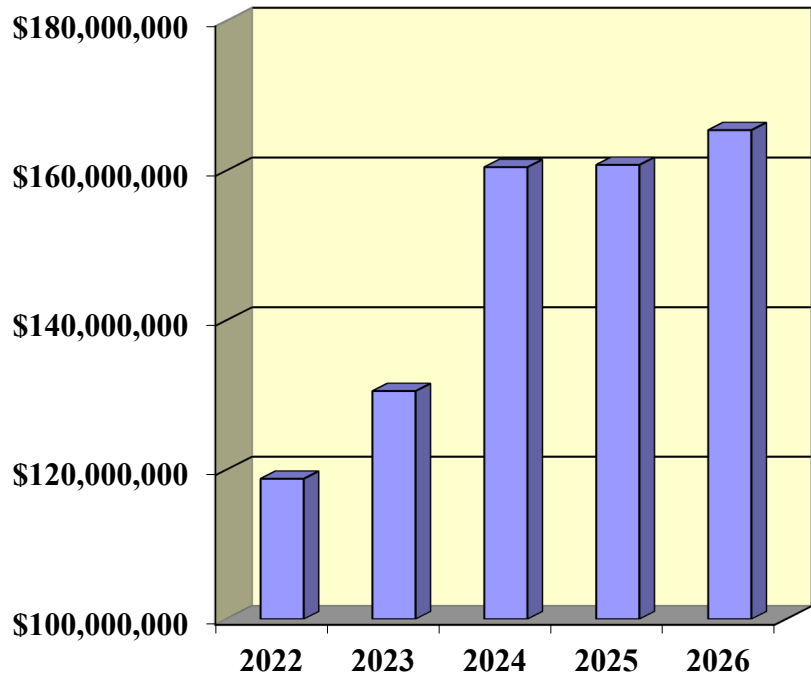
**Percent of Total
Expenditures**





EXPENDITURE HISTORY

GENERAL FUND – ADOPTED & PROPOSED



•2022 \$118,792,240

•2023 \$130,534,546

•2024 \$160,461,890

•2025 \$160,766,183

•2026 \$165,408,728



2026 GENERAL FUND HIGHLIGHTS

Personnel Expenditures:

| | <u>Change</u> |
|---------------------------------------------------------------------|--------------------|
| Increase for New Positions | \$1,265,118 |
| 13 positions – 9 Judicial, 2 Public Safety & 4 Other | |
| Increase for FY25 public safety positions | 1,198,915 |
| Positions started 1/1/2025 – budgeted at 75% in FY25 | |
| Statutorily mandated salary changes paid by State | 72,450 |
| Statutorily mandated salary changes paid by County | 157,546 |
| Salary changes | 285,143 |
| County-wide pay increase | 1,639,446 |
| 2% Cost of Living | |
| Merit Pay | 905,662 |
| Reclassifications | 56,237 |
| 12 reclassifications – 5 Public Safety, 3 Judicial, 2 R&B & 2 Other | |
| Overtime, Part-time, and Other Pay Types | (55,163) |
| Changes in Benefit Rates and other | (989,951) |
| Total | \$4,535,403 |

All Above Totals Include Benefits (social security, workers comp, unemployment, retirement, health and dental insurance, etc.)



2026 GENERAL FUND HIGHLIGHTS

Non-Personnel Expenditures:

Change

Public Safety

| | |
|-------------------------------------------------|---------------|
| Jail Food & Food Services | (\$2,025,457) |
| Jail Medical Services | 3,257,410 |
| Contracting Inmate Services at other Facilities | (886,880) |
| Communication Center Contribution | (903,378) |

Other Operating Costs

| | |
|------------------------------------|----------|
| Software Subscriptions/Maintenance | 844,726 |
| Utilities | 556,100 |
| Insurance | 353,500 |
| Other Increases/Decreases | (98,021) |

Equipment and Capital

| | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| Vehicles - <i>total for 2025 is 30 vehicles at a total cost of \$2,293,983</i> <i>total for 2026 is 19 vehicles at a total cost of \$1,575,000 – Public Safety – 15, R&B – 1, Other 3</i> | (718,983) |
| Technology Refresh | 529,530 |
| Transfer to Pay as You Go Capital Projects | (1,713,250) |

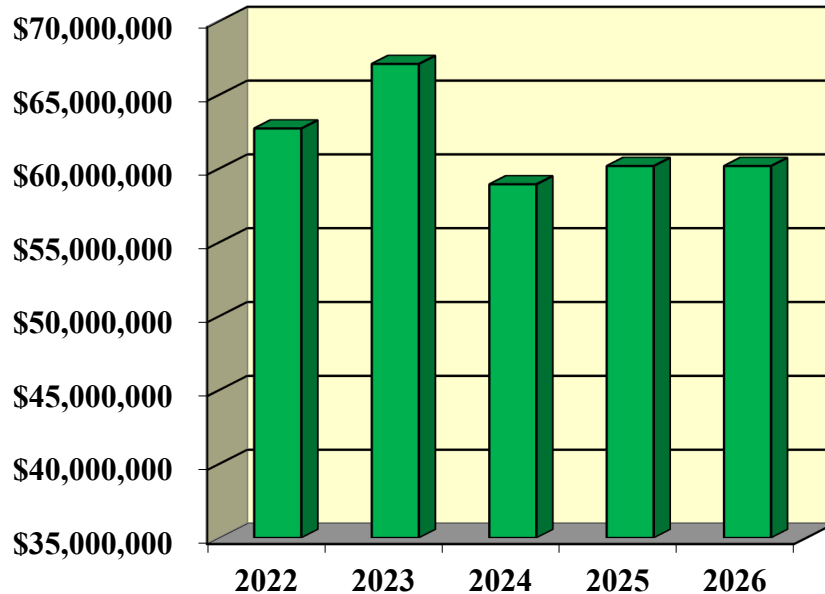
Total (\$804,703)



FUND BALANCE HISTORY

GENERAL FUND

Fund Balance History



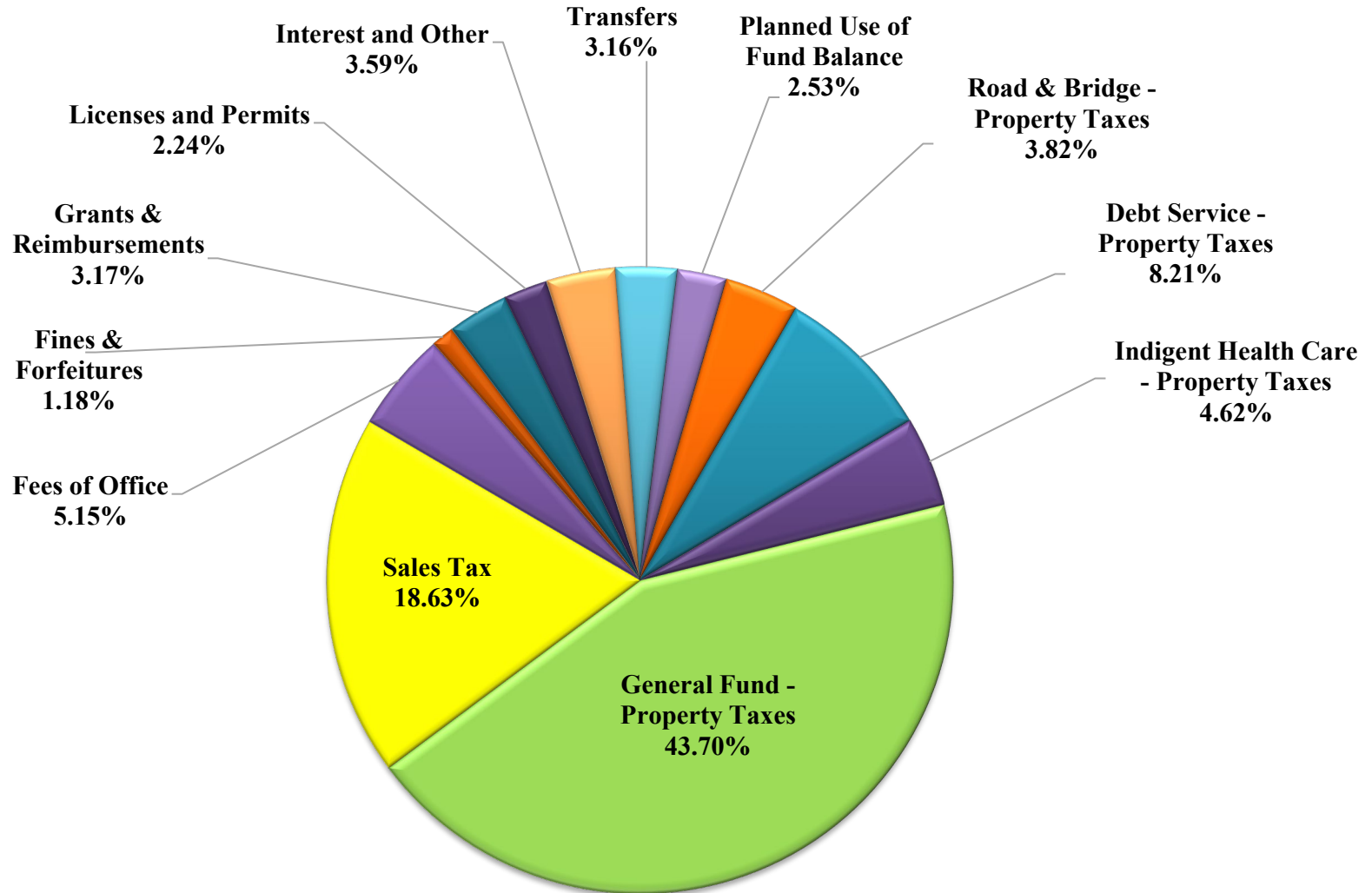
- **2022** **\$ 62,724,958**
- 5.8 Months Reserve unassigned FB
- **2023** **\$ 67,098,234**
- 5.5 Months Reserve unassigned FB
- **2024** **\$ 58,941,495**
- Includes reduction for planned use of fund balance for one-time capital projects
- 4.4 Months Reserve unassigned FB
- **2025** **\$ 60,182,000**
- Projected Fund Balance
- 4.4 Months Reserve unassigned FB
- **2026** **\$ 60,182,000**
- Projected Fund Balance
- 4.2 Months Reserve unassigned FB



BELL COUNTY PROPOSED REVENUES

OPERATING FUNDS - \$200,728,960

2025-2026



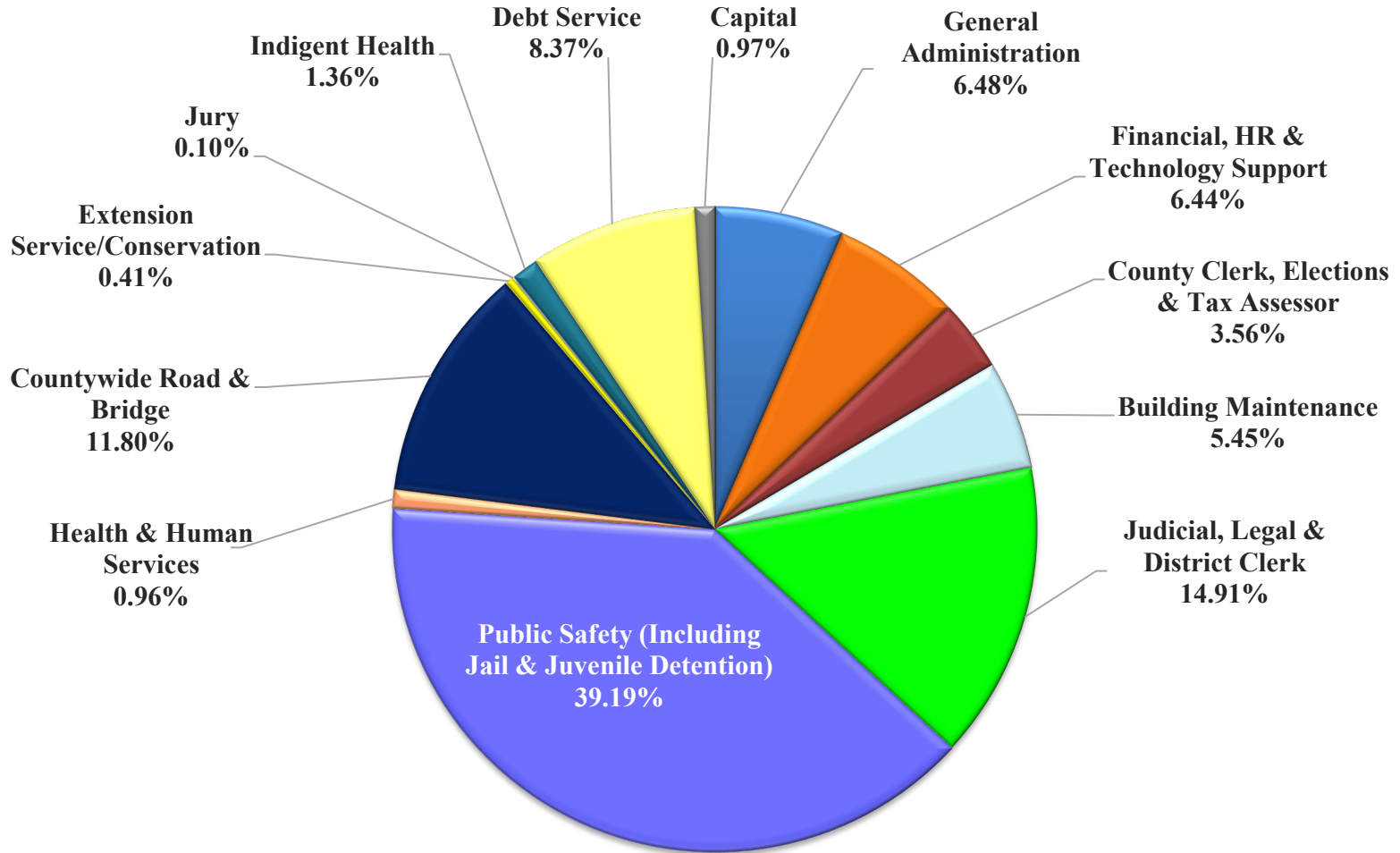
Note: Operating budget includes General Fund, Road & Bridge Precinct Funds, Debt Service Funds, Indigent Health Fund and the Jury Fund 18



BELL COUNTY PROPOSED EXPENDITURES

OPERATING FUNDS - \$200,728,960

2025-2026



Note: Operating budget includes General Fund, Road & Bridge Precinct Funds, Debt Service Funds, Indigent Health Fund and the Jury Fund



Bell County All Funds

OPERATING FUNDS

| | |
|---------------------------------|--------------------|
| General Fund | 165,408,728 |
| Debt Service | 16,807,893 |
| Road District, Indigent & Other | 18,512,339 |
| TOTAL OPERATING FUNDS | 200,728,960 |

OTHER FUNDS

| | |
|-----------------------------------------------------------------|--------------------|
| American Rescue Plan Funding (non-capital) | 890,000 |
| Grant Funding (includes \$1.6M of COPS & \$.4M of Byrne Grants) | 15,829,925 |
| Designated Funds | 16,573,228 |
| Other | 757,869 |
| TOTAL OTHER FUNDS | 34,051,022 |
| TOTAL FUNDS OF BELL COUNTY | 234,779,982 |

In addition, there are \$26.7M in Capital Projects to be funded by Debt Proceeds and Transfers from General Fund



2026 BUDGET

PROPOSED TAX RATE

Bell County and Road District

| | <u>Bell County *</u> | <u>Road District**</u> | <u>Total</u> |
|---------------|----------------------|------------------------|--------------|
| Current Rate | 32.37¢ | 2.08¢ | 34.45¢ |
| Proposed Rate | 31.28¢ | 1.99¢ | 33.27¢ |
| Change | (1.09¢) | (.09¢) | (1.18¢) |

*Bell County Tax Rate = Tax Rate for Maintenance/Operations and Debt Service
**Road District Tax Rate = Tax Rate for the Road and Bridge Maintenance Funds



BELL COUNTY

2017 - 2026 Property Tax Rates

Note: Taxes for Over 65/Disabled are Frozen

| <u>Year</u> | <u>Bell County</u> | <u>Road District</u> | <u>Total</u> |
|-------------|--------------------|----------------------|--------------|
| 2016-2017 | 42.12¢ | 2.99¢ | 45.11¢ |
| 2017-2018 | 42.12¢ | 2.99¢ | 45.11¢ |
| 2018-2019 | 42.12¢ | 2.99¢ | 45.11¢ |
| 2019-2020 | 42.08¢ | 2.92¢ | 45.00¢ |
| 2020-2021 | 39.68¢ | 2.85¢ | 42.53¢ |
| 2021-2022 | 36.80¢ | 2.63¢ | 39.43¢ |
| 2022-2023 | 31.60¢ | 2.33¢ | 33.93¢ |
| 2023-2024 | 29.14¢ | 2.11¢ | 31.25¢ |
| 2024-2025 | 32.37¢ | 2.08¢ | 34.45¢ |
| 2025-2026 | 31.28¢ | 1.99¢ | 33.27¢ |



Tax Rate Impact

on

Average Home Value

County's FY2026 budget proposal:

2025 tax rate: 34.45 cents per \$100 of valuation

2026 proposed tax rate: 33.27 cents per \$100 of valuation

Assumptions:

- *average taxable home value of \$286,887*

- *appraised value from 2025 is unchanged*

2025 average county tax bill: \$988.33

2026 average county tax bill: \$954.47

Annual Decrease: (\$ 33.86)

(\$2.82 a month)



2025- 2026 BUDGET

PROPOSED TAX RATE COMPARISONS

| | Bell County | City of Temple** | City of Killeen** | City of Belton** | City of Harker Heights ** |
|---------------------------------------------------------|---------------|------------------|-------------------|------------------|---------------------------|
| Current Rate | 0.3445 | 0.6265 | 0.6573 | 0.5225 | 0.5200 |
| No New Revenue Rate | 0.3327 | N/A | 0.6487 | 0.4966 | 0.5132 |
| Voter Approved Rate (Includes unused Increment Rate) | 0.3855 | N/A | 0.7015 | 0.5314 | 0.5776 |
| Current Rate | 0.3445 | 0.6265 | 0.6573 | 0.5225 | 0.5200 |
| Proposed Change | (0.0118) | 0.1235 | 0.0441 | 0.0075 | 0.0050 |
| Proposed Rate | 0.3327 | 0.7500 | 0.7014 | 0.5300 | 0.5250 |

SCHOOL DISTRICTS

| | Temple ISD* | Belton ISD * | Killeen ISD * | <u>% of Tax Bill for Bell County</u> | |
|---------------|---------------|--------------|---------------|------------------------------------------|-----|
| Current Rate | 1.1489 | 1.1494 | 0.8758 | Temple/TISD | 14% |
| Proposed Rate | 1.1372 | N/A | N/A | Killeen/KISD | 16% |
| | | | | Belton/BISD | 16% |
| | | | | Harker Heights/KISD | 18% |
| | | | | County/BISD | 22% |

* Current rate

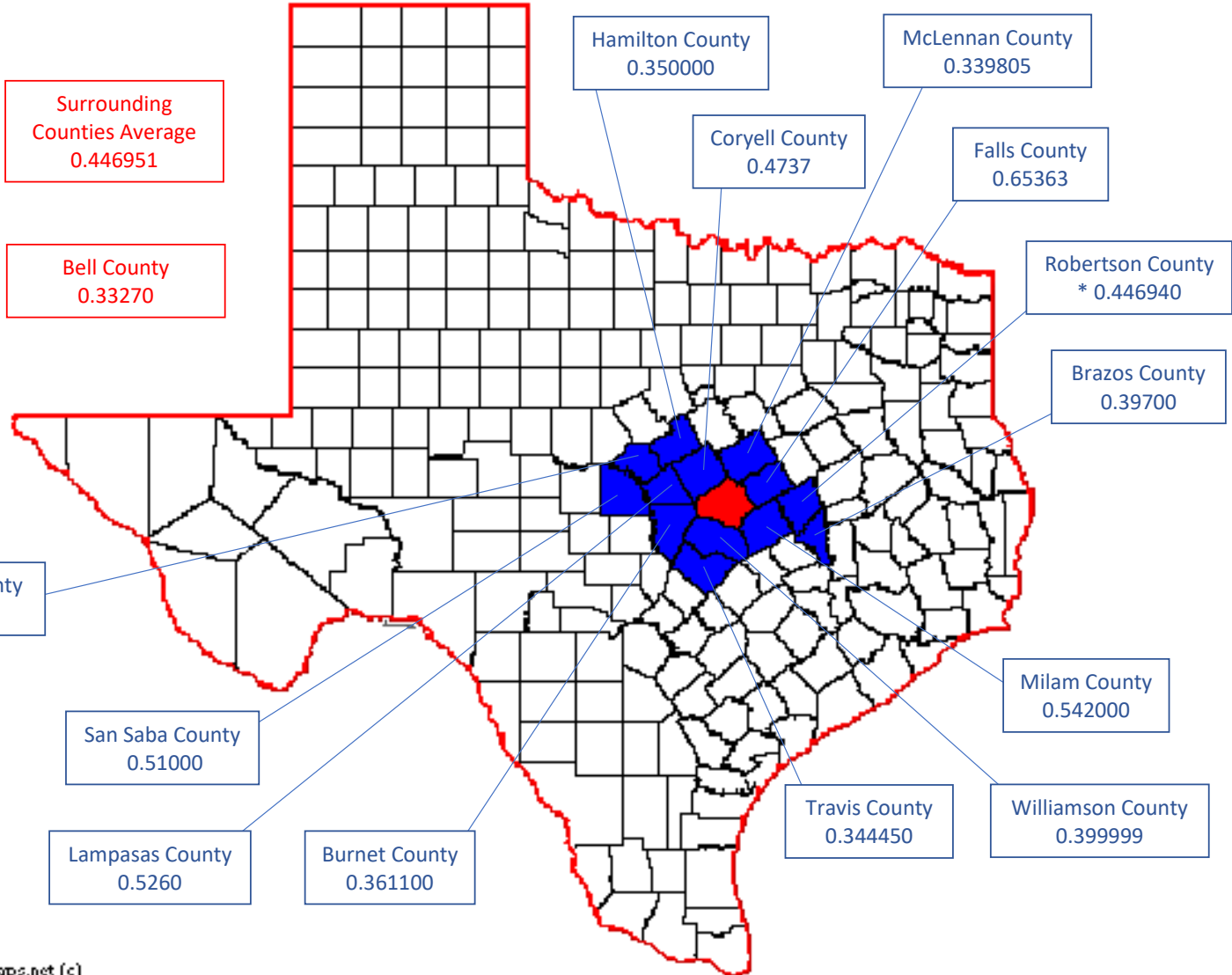
** Proposed rate (not yet adopted)



2025-2026 BUDGET

SURROUNDING COUNTIES TAX RATES

* Rate Shown is the FY2025 Rate, as the Proposed/Recommended Tax Rate for FY2026 not yet available



Source: diymaps.net (c)



FY2026 Projects

Current and/or Recently Completed Projects

- Public Safety \$ 105.7M
 - Expansion of General Population and addition of Mental Health Wing
 - Radio System Expansion
 - Various Jail Projects
 - Various Juvenile Detention Projects
- Facilities \$ 5.18M
 - Replace Justice Center Chillers & Boiler
 - Replace EXPO Arena Seating
 - Various Other Projects

Upcoming Scheduled Projects

- Public Safety \$ 5.14M
 - Continuation of Radio System Expansion
 - Various Jail Projects
 - Various Juvenile Detention Projects
- Facilities \$14M
 - Killeen Annex
 - Temple Annex
 - Various Other Projects
- Road Project \$ 3M
 - Chaparral Road

Projects funded by Debt Funding, Transfers from General Fund,
and Grants



Next to Last Slide

- The FY2026 Proposed Budget will be posted on our website
 - 1st page of Proposed Budget is confusing (but mandated by state law)
 - The 1st page says, in part, :
 - *“This budget will raise more revenue from property taxes than last year’s budget by an amount of \$5,128,502 which is a 4.129% increase from last year’s budget. The property tax revenue to be raised from new property added to the roll this year is \$4,702,183.”*
 - The difference between the \$5,128,502 and \$4,702,183 (\$426,139) is the new revenue that is raised from the proposed tax rate on property that has had an increase in value as set by the Appraisal District (not by Bell County)
 - The Proposed Tax Rates for FY2026 are **\$0.0118 lower** than the FY2025 Rates.

Budget and Tax Rate Adoption Calendar

- Three public hearings:
 - Wednesday, August 20 at 6 pm
... Tax Rate Public Hearing
 - Monday, August 25 at 9 am ...
Budget Public Hearing
 - Monday, August 25 at 9 am ...
Tax Rate Public Hearing



**BELL
COUNTY**

*Proposed 2025-
2026 Tax Rates*

August 20, 2025





- This is a public hearing on the Proposed Tax Rate for FY2026
- There is no action to be taken today
- Monday, August 25th, is the date for the Court to vote on the Tax Rate and the FY2026 Budget



2026 BUDGET

PROPOSED TAX RATE

Bell County and Road District

| | <u>Bell County *</u> | <u>Road District**</u> | <u>Total</u> |
|---------------|----------------------|------------------------|--------------|
| Current Rate | 32.37¢ | 2.08¢ | 34.45¢ |
| Proposed Rate | 31.28¢ | 1.99¢ | 33.27¢ |
| Change | (1.09¢) | (.09¢) | (1.18¢) |

Proposed Tax Rate is 1.18 cents lower than current tax rate
&
Is at the No New Revenue Rate

*Bell County Tax Rate = Tax Rate for Maintenance/Operations and Debt Service
**Road District Tax Rate = Tax Rate for the Road and Bridge Maintenance Funds



FY2026 Budget Calendar



Bell County, Texas

As of 3/10/2025

| March 2025 | | | | | | |
|------------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | | | | | | 1 |
| 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| 30 | 31 | | | | | |

| April 2025 | | | | | | |
|------------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | | 1 | 2 | 3 | 4 | 5 |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 27 | 28 | 29 | 30 | | | |

| May 2025 | | | | | | |
|----------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | | | | 1 | 2 | 3 |
| 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| 25 | 26 | 27 | 28 | 29 | 30 | 31 |

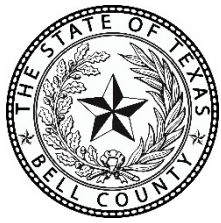
| June 2025 | | | | | | |
|-----------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 29 | 30 | | | | | |

| July 2025 | | | | | | |
|-----------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | | 1 | 2 | 3 | 4 | 5 |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 27 | 28 | 29 | 30 | 31 | | |

| August 2025 | | | | | | |
|-------------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | | | | | 1 | 2 |
| 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 |
| 31 | | | | | | |

| | |
|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| February 3 | Budget Planning meeting with Commissioners' Court |
| February 18 | Select Grievance Committee. |
| March 10 | KICK-OFF MEETING for all departments |
| March 17-21 | Training for Workday Budget |
| April 7 | DUE DATE for personnel, operating, and equipment expenditure budget request forms to Auditor's Office |
| April 30 | Receive Preliminary Tax Roll Values from Appraisal District Tax Code 26.01E |
| May 5 | WORKSHOP Mid-Year Review of FY2025 Budget |
| May 5 - June 8 | WORKSHOP for the presentation of FY2026 Budget Request by Officials, Department Heads and outside agencies |
| June 9-16, 30th | WORKSHOP for the Commissioners' Court to discuss budget |
| June 15 | Submit Tax Calculation Information to Appraisal District |
| July 7 | Preliminary Budget to Commissioners' Court |
| July 8 | Preliminary Budgets sent to departments for review |
| July 10 | Deadline to schedule a secondary workshop |
| July 14 | WORKSHOP for secondary discussions of FY2026 Budget Request |
| by July 25 | Receive Certified Tax Rolls from Appraisal District Tax Code 26.01 |
| July 28 | WORKSHOP for final budget discussions |
| July 30 | NOTICE given to each elected County and Precinct Office of their salary to be included in the FY2026 budget. LGC 152.013(d) |
| July 31 | Receive collection rates and calculations of No New Revenue and Voter Approved Tax Rates from Appraisal District Tax Code 26.04(b), 26.04(c) as soon as practicable after August 1st |
| August 1 | NOTICE in newspaper of any increase in elected officials' salaries. Must be published at least 10 days prior to Commissioners' Court meeting. LGC 152.013 |
| August 1 | NOTICE in newspaper of Budget Public Hearing. Must be published at least 10 days prior to Commissioners' Court meeting. Update website with Budget Hearing Schedule. LGC 111.0075 |
| August 7 | NOTICE Tax Appraiser to deliver notices of where the estimated amounts of taxes imposed may be found and will update the taxes website Tax Code 26.17 & 26.04E. May also be published in newspaper Tax Code 26.06(c) |
| August 11 | MEETING of Commissioners' Court to present the proposed budget |
| August 11 | MEETING of Commissioners' Court to discuss tax rate; if proposed tax rate will exceed voter approved rate or the no new tax rate (whichever is lower), take record vote and schedule public hearing. |
| August 15 | File proposed budget with County Clerk and update website with budget LGC 111.006, 111.037 & 111.066 |
| August 15 | NOTICE 72 hour notice for Tax Rate Public Hearing (Open Meeting Notice). |
| August 20 | HEARING Tax Rate Public Hearing 6pm Tax Code 26.05(d) |
| August 22 | NOTICE 72 hour notice for Tax Rate & Budget Public Hearings (Open Meeting Notice). |
| August 25 | HEARING Second Tax Rate Public Hearing, 9am Tax Code 26.05(d) |
| August 25 | MEETING of Commissioners' Court to adopt the 2025 Tax Rates for FY2026 budget. Taxing units must adopt tax rate by September 30 or within 60 days of receiving certified appraisal roll, whichever is later.) Tax Code 26.05 |
| August 25 | HEARING Budget Public Hearing 9am LGC 111.007 |
| August 25 | MEETING to adopt FY2026 Budget. LGC 152.013 |
| August 25 | NOTICE following Commissioners' Court meeting, post "Adopted Tax Rate" statement on website |

Work began on the budget and tax rate in February ... culminates on Monday, August 25



Notice Required by State law

Statements required in notice if the proposed tax rate does not exceed the lower of the no-new-revenue tax rate or the voter approval tax rate, as prescribed by Tax Code §26.061.

NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of \$0.3327 per \$100 valuation has been proposed by the governing body of BELL COUNTY.

PROPOSED TAX RATE: \$0.3327 per \$100
NO-NEW-REVENUE TAX RATE: \$0.3327 per \$100
VOTER-APPROVAL TAX RATE: \$0.3855 per \$100

The no-new-revenue tax rate is the tax rate for the 2025 tax year that will raise the same amount of property tax revenue for BELL COUNTY from the same properties in both the 2024 tax year and the 2025 tax year.

The voter-approval rate is the highest tax rate that BELL COUNTY may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that BELL COUNTY is not proposing to increase property taxes for the 2025 tax year.

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON 08/25/2025 09:00 AM (CT) at the Historical County Court House, 101 East Central, Belton, TX 78513.

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, BELL COUNTY is not required to hold an election to seek voter approval of the rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the Commissioners' Court of BELL COUNTY at their offices or by attending the public meeting mentioned above.

YOUR TAXES OWED UNDER ANY OF THE TAX RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

FOR the proposal: David Blackburn, Russell Schneider, Bobby Whitson, Greg Reynolds, & Louie Minor
AGAINST the proposal:
PRESENT and not voting:
ABSENT:

For the public's convenience, PUBLIC HEARINGS ON THE PROPOSED TAX RATE WILL BE HELD ON August 20, 2025 at 6:00 PM at the Historical Courthouse, 101 East Central, Belton, TX 78513 AND ON August 25, 2025 at 9:00 AM at the Historical Courthouse, 101 East Central, Belton TX 78513.

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.



Notice of Meeting to Vote on Tax Rate - Continued

Notice
Required
by State
law

The following table compares the taxes imposed on the average residence homestead by BELL COUNTY last year to the taxes proposed to be imposed on the average residence homestead by BELL COUNTY this year.

| | 2024 | 2025 | Change |
|----------------------------------------|---------------|---------------|----------------|
| Total tax rate (per \$100 of value) | \$3.445 | \$3.327 | 3.42% decrease |
| Average Homestead Taxable Value | \$272,596 | \$286,885 | 5.24% increase |
| Tax on average homestead | \$939 | \$954 | 1.59% increase |
| Total Tax Levy on all properties | \$105,333,213 | \$109,454,905 | 3.91% increase |

No-New-Revenue Tax Rate Adjustments

State Criminal Justice Mandate (counties)

The Bell County Auditor certifies that Bell County has spent \$2,984,020 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Bell County Sheriff has provided Bell information on these costs, minus the state revenues received for the reimbursement of such costs. This increased the no-new revenue tax rate by 0.0031/\$100.

Indigent Health Care Compensation Expenditures (counties)

BELL COUNTY spent \$7,360,022 from July, 1 2024 to June, 30 2025 on indigent health care compensation procedures at the increased minimum eligibility standards, less the amount of state assistance. For current tax year, the amount of increase above last year's enhanced indigent health care expenditures is \$-395,188. This increased the no-new-revenue tax rate by 0.0000 /\$100.

Indigent Defense Compensation Expenditures (counties)

BELL COUNTY spent \$4,862,053 from July, 1 2024 to June, 30 2025 to provide appointed counsel for indigent individuals in criminal or civil proceedings in accordance with the schedule of fees adopted under Article 26.05, Code of Criminal Procedure, less the amount of any state grants received. For current tax year, the amount of increase above last year's enhanced indigent defense compensation expenditures is \$75,846. This increased the no-new-revenue tax rate by 0.0002/\$100.

For assistance with tax calculations, please contact the tax assessor for BELL COUNTY at (254) 939-5841 or customerservice@bellcad.org , or visit www.bellcad.org for more information.

(Legal Notice published in the Killeen Daily Herald on August 15, 2025.)



Here's What the State Dictated Notice Doesn't Tell You

- County sets 2 separate tax rates
 - ‘General Fund’ tax rate & ‘Road District’ tax rate
 - General Fund
 - Maintenance & Operations, Debt Service
 - Funds Sheriff’s Dept, Jail, Courts, etc
 - General Fund tax rate
 - Currently set at 32.37¢ ... proposed to *decrease* to 31.28¢ ... *decrease* of 1.09¢ ... *decrease* of 3.4%



More of what the State Dictated Notice Doesn't Tell You

- The Road District tax
 - Partially supports road and bridge maintenance and operations
 - Road District Fund tax pays for 50%
 - General Fund pays for 50%
 - Current Road District tax rate is 2.08¢ ... proposed *decrease* RD tax rate is 1.99¢ ... a *decrease* of .09¢ ... a *decrease* of 4.3%

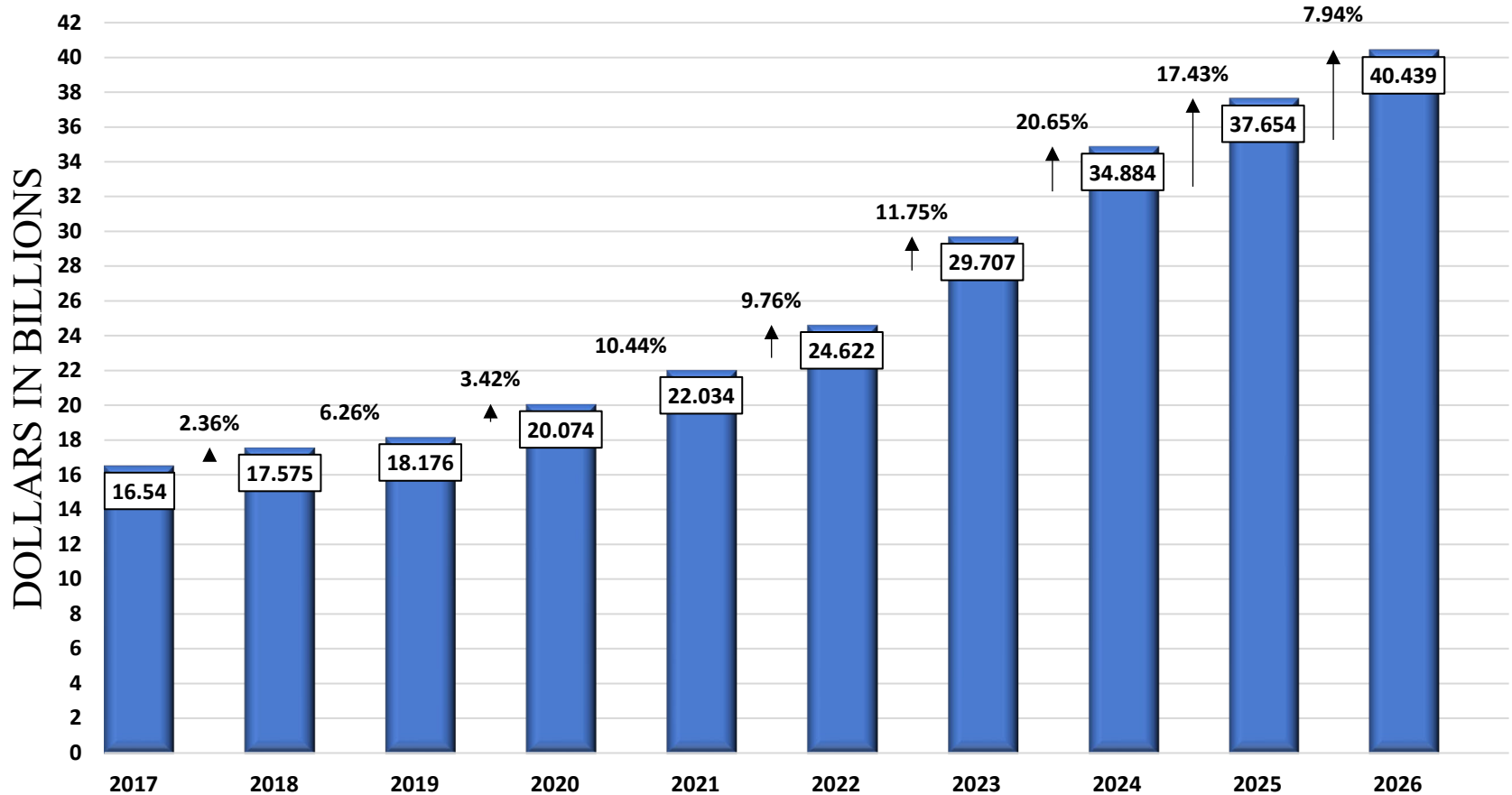


So ...
If all these
rates are
decreasing,
why do my
taxes
increase?

- There are two factors that can cause your taxes to increase
- One of them is the tax rate...which Bell County sets
- The other factor that can cause your taxes to increase is the value that the Appraisal District sets for your property
 - This year the Appraisal District increased values on residential properties, on average, about 8%
- So, if your property value was increased by the Appraisal District, even decreases by the County in your tax rate could still result in an increase in what you pay in taxes



BELL COUNTY PROPERTY VALUES Taxable Assessed Values 2017 – 2026



Net Increase per certified tax role includes:
51% New Value
49% Reappraisals

FISCAL YEAR ENDED 9/30



2026 BUDGET

PROPOSED TAX RATE

Bell County and Road District

| | <u>Bell County *</u> | <u>Road District**</u> | <u>Total</u> |
|---------------|----------------------|------------------------|--------------|
| Current Rate | 32.37¢ | 2.08¢ | 34.45¢ |
| Proposed Rate | 31.28¢ | 1.99¢ | 33.27¢ |
| Change | (1.09¢) | (.09¢) | (1.18¢) |

Proposed Tax Rate is 1.18 cents lower than current tax rate
&
Is at the No New Revenue Rate

*Bell County Tax Rate = Tax Rate for Maintenance/Operations and Debt Service
**Road District Tax Rate = Tax Rate for the Road and Bridge Maintenance Funds



BELL COUNTY

2017 - 2026 Property Tax Rates

Note: Taxes for Over 65/Disabled are Frozen

| <u>Year</u> | <u>Bell County</u> | <u>Road District</u> | <u>Total</u> |
|-------------|--------------------|----------------------|--------------|
| 2016-2017 | 42.12¢ | 2.99¢ | 45.11¢ |
| 2017-2018 | 42.12¢ | 2.99¢ | 45.11¢ |
| 2018-2019 | 42.12¢ | 2.99¢ | 45.11¢ |
| 2019-2020 | 42.08¢ | 2.92¢ | 45.00¢ |
| 2020-2021 | 39.68¢ | 2.85¢ | 42.53¢ |
| 2021-2022 | 36.80¢ | 2.63¢ | 39.43¢ |
| 2022-2023 | 31.60¢ | 2.33¢ | 33.93¢ |
| 2023-2024 | 29.14¢ | 2.11¢ | 31.25¢ |
| 2024-2025 | 32.37¢ | 2.08¢ | 34.45¢ |
| 2025-2026 | 31.28¢ | 1.99¢ | 33.27¢ |



Tax Rate Impact

on

Average Home Value

County's FY2026 budget proposal:

2025 tax rate: 34.45 cents per \$100 of valuation

2026 proposed tax rate: 33.27 cents per \$100 of valuation

Assumptions:

- *average taxable home value of \$286,887*

- *appraised value from 2025 is unchanged*

2025 average county tax bill: \$988.33

2026 average county tax bill: \$954.47

Annual Decrease: (\$ 33.86)

(\$2.82 a month)



2025- 2026 BUDGET

PROPOSED TAX RATE COMPARISONS

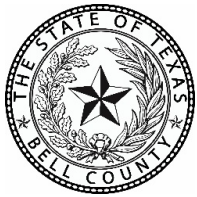
| | Bell County | City of Temple** | City of Killeen** | City of Belton** | City of Harker Heights ** |
|---------------------------------------------------------|---------------|------------------|-------------------|------------------|---------------------------|
| Current Rate | 0.3445 | 0.6265 | 0.6573 | 0.5225 | 0.5200 |
| No New Revenue Rate | 0.3327 | N/A | 0.6487 | 0.4966 | 0.5132 |
| Voter Approved Rate (Includes unused Increment Rate) | 0.3855 | N/A | 0.7015 | 0.5314 | 0.5776 |
| Current Rate | 0.3445 | 0.6265 | 0.6573 | 0.5225 | 0.5200 |
| Proposed Change | (0.0118) | 0.1235 | 0.0441 | 0.0075 | 0.0050 |
| Proposed Rate | 0.3327 | 0.7500 | 0.7014 | 0.5300 | 0.5250 |

SCHOOL DISTRICTS

| | Temple ISD* | Belton ISD * | Killeen ISD * | <u>% of Tax Bill for Bell County</u> | |
|---------------|---------------|--------------|---------------|------------------------------------------|-----|
| Current Rate | 1.1489 | 1.1494 | 0.8758 | Temple/TISD | 14% |
| Proposed Rate | 1.1372 | N/A | N/A | Killeen/KISD | 16% |
| | | | | Belton/BISD | 16% |
| | | | | Harker Heights/KISD | 18% |
| | | | | County/BISD | 22% |

* Current rate

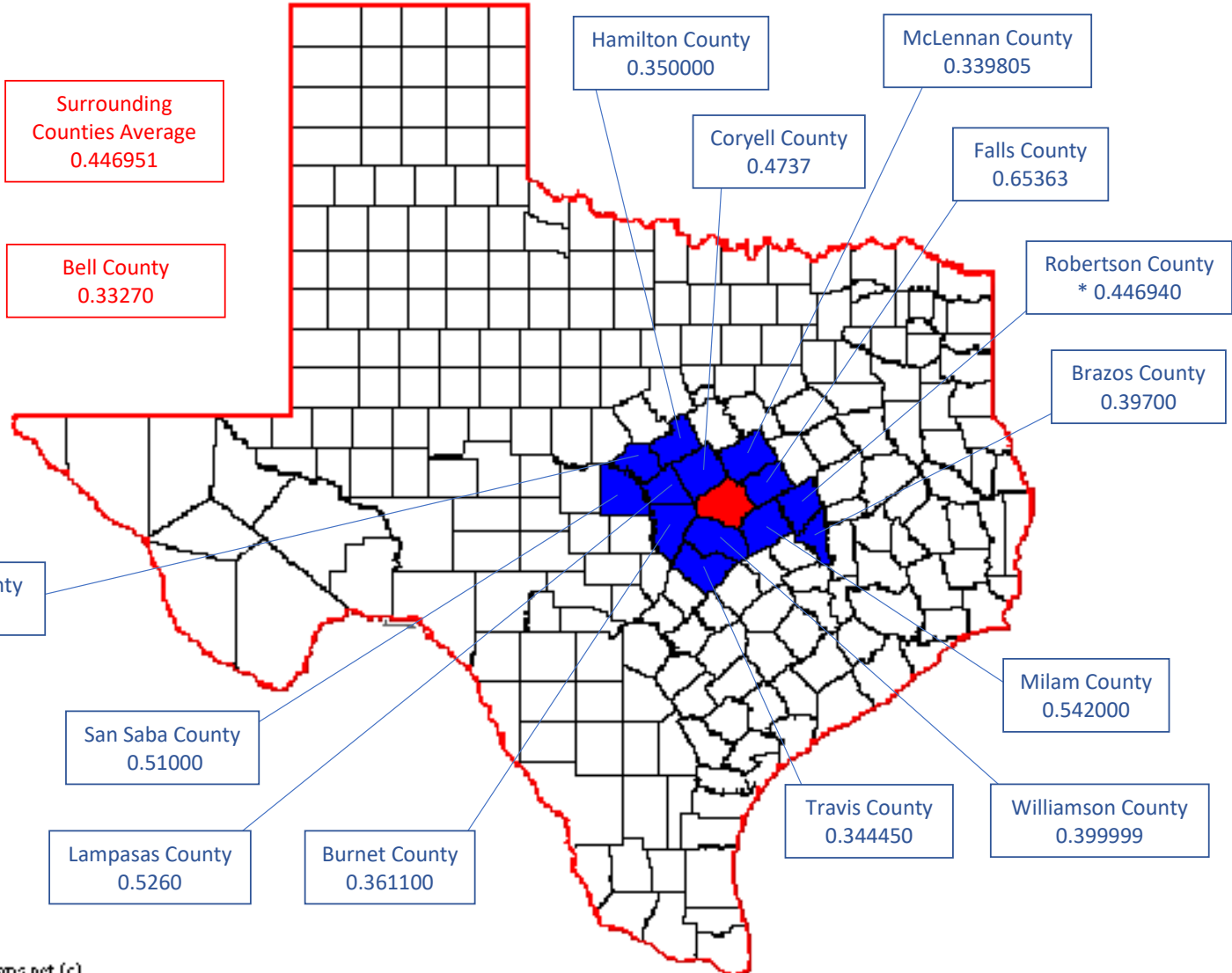
** Proposed rate (not yet adopted)



2025-2026 BUDGET

SURROUNDING COUNTIES TAX RATES

* Rate Shown is the FY2025 Rate, as the Proposed/Recommended Tax Rate for FY2026 not yet available



Source: diymaps.net (c)



2026 BUDGET

PROPOSED TAX RATE

Bell County and Road District

| | <u>Bell County *</u> | <u>Road District**</u> | <u>Total</u> |
|---------------|----------------------|------------------------|--------------|
| Current Rate | 32.37¢ | 2.08¢ | 34.45¢ |
| Proposed Rate | 31.28¢ | 1.99¢ | 33.27¢ |
| Change | (1.09¢) | (.09¢) | (1.18¢) |

Proposed Tax Rate is 1.18 cents lower than current tax rate

*Bell County Tax Rate = Tax Rate for Maintenance/Operations and Debt Service
**Road District Tax Rate = Tax Rate for the Road and Bridge Maintenance Funds