



TITUS COUNTY APPRAISAL DISTRICT

SHIRLEY DICKERSON, CHIEF APPRAISER

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2026 County Tax Rate Information

Unencumbered Fund Balance

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation. Please list this information in whole dollar amounts. The information will be used to complete the publication notice. Please list each fund separately (if more than one). Please use additional pages if necessary.

Type of Property Tax Fund	Balance
General Fund	13,277,589
I & S Fund	4,297,639

Debt Service Information

Please list this information in whole dollars only. This information will be used to complete the publication notice. Please list the principal, interest, fees, and total separately. Please use additional pages if necessary.

Total 2026 debt to be paid with property taxes and additional sales tax revenue. "Debt" means the interest and principal that will be paid on debts that:

- (1) are paid by property taxes,
- (2) are secured by property taxes,
- (3) are scheduled for payment over a period longer than one year and
- (4) are not classified in the unit's budget as M&O expenses

Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue (or additional sales tax revenue). Do not include appraisal district budget payments.

Description of Debt	Principal or Contract Payment to be paid from Property Taxes	Interest to be paid from Property Taxes	Other amounts to be paid	Total Payment
Debt Service	1,247,253	0	8,781,000	10,028,253

Do you plan to use any of your Unencumbered Funds Balance towards your debt? ☒ Yes ☐ No

If yes, please list amount \$ **350,000** _____

Do you plan to use any funds from other resources? ☒ Yes ☐ No

If yes, please list amount \$ **8,431,000** _____

Expected Revenue from Additional Sales Tax

(For hospital districts, cities and counties with additional sales tax to reduce property taxes)

A county excludes the amount of sales tax revenue that is or will be distributed by the county for economic development grants.

Additional Sales and Use Tax Revenues: **\$3,416,932**

State Criminal Justice Mandate (For Counties)

A county may increase their voter approval tax rate to replace funds spent to house prisoners sentenced to state correctional facilities. The amount spent by a county includes the cost during the previous 12 months to keep inmates in county-paid facilities after they have been sentenced to a Texas Department of Criminal Justice facility.

The county auditor certifies the amount, based on information provided by the county sheriff, minus any amount received from the state for reimbursement. If the amount is the same or less, the county does not adjust the M&O rate.

The Titus County Auditor certifies that Titus County has spent **\$219,101** in the previous 12 months for Maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Titus County Sheriff has provided information on these costs, minus the state revenues received for reimbursement of such costs.

Transfer of Department, Function, or Activity

Has the taxing unit transferred all of a department, function, or activity to another taxing unit by written contract?

Yes _____ No ☒ _____

If yes, which function was discontinued? _____ When? _____

Indigent Health Care Compensation Expenditures

This schedule is used by a taxing unit that has enhanced indigent health care expenditures.

A county can increase its voter approval tax rate to generate funds it will spend for enhanced indigent health care expenses. Enhanced expenditures are defined as the amount spent by the taxing unit for M&O costs of providing indigent health care at the increased minimum eligibility standards. State funds received for assistance must be deducted. **Titus County has a hospital district that handles indigent health care.

Amount spent for expenditure: **\$45,847**

County Indigent Defense Compensation Expenditures

A county may increase their voter approval tax rate to replace funds paid by the County 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, in the period beginning July 1 of the tax year preceding the tax year for which the tax is adopted and ending on June 30 of the tax year for which the tax is adopted, less the amount of any state grants received by the County during that period for the same purpose.

July 2025 – June 2026 Expenditure: **\$172,870**

July 2024 – June 2025 Expenditure: **\$141,929**

County Auditor & Budget Officer Certification

I, Nanette Wilabay, County Auditor do hereby declare that the above information is true and accurate to the best of my knowledge.

Nanette Wilabay
Signature

7-10-26
Date

I, Kent Cooper, Titus County Judge, do hereby declare that the above information is true and accurate to the best of my knowledge.

Kent Cooper
Signature

7/10/2026