

ANDERSON COUNTY, TEXAS

MONTHLY UNAUDITED FINANCIAL REPORT

FOR THE MONTH ENDED

December 31, 2023



Prepared by

ANDERSON COUNTY AUDITOR

Megan Lambright
County Auditor

FILED FOR RECORD
at 9:32 o'clock A M.

JAN 22 2024

MARK STAPLES
County Clerk, Anderson County, Texas
By MS Clerk

**Anderson County, Texas
Unaudited Monthly Financial Report**

As of December 31, 2023

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Megan Lambright
Anderson County Auditor



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January 22, 2024

The Board of Judges
The Commissioners Court
Anderson County, Texas

Honorable Judges and Commissioners:

The unaudited and unadjusted Monthly Financial Report of Anderson County, Texas is submitted herewith for the period from December 1, 2023 – December 31, 2023. This report was prepared by the County Auditor's Office in compliance with Chapter 114 of the Local Government Code (Vernon's Texas Codes Annotated).

The Monthly Financial Report is presented in three sections: Budget Status, Financial Statements, and Schedules. The Schedule of Revenues shows adjusted budget, year-to-date collections, and the remainder of the funds to be collected. The Schedule of Expenditures for all departments shows the adjusted budget, the year-to-date activity, current encumbrance, and the remainder in the budget. Included in the Financial Statements are separate balance sheets for the General Fund and Road & Bridge Fund, followed by a Consolidated Balance Sheet. These statements report on all County funds. The Schedules section includes the sales tax collection by month received, debt service payments, and total outstanding debt.

This report is designed to provide a general overview of Anderson County's finances for all those with an interest in the County's finances at a specific point during the fiscal year. However, the reader should note that the report does not include those disclosures associated with, and usually made a part of, audited financial statements. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Anderson County Auditor, 703 N. Mallard, Suite 110, Palestine, Texas 75801.

These reports are being presented in order to meet statutory requirements. In accordance with Local Government Code §114.025(a)(5) and Internal Audit reports are presented separately.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Megan Lambright", is written over the typed name.

Megan Lambright
Anderson County Auditor

Revenues by Fund

Budget and Year-to-Date for the Period Ending
December 31, 2023

	Current Budget	Year to Date Actual	% of Budget	Budget Balance
<i>General Fund - 100</i>				
Taxes Current	15,404,277	14,828,572	96%	575,705
Taxes Delinquent	275,000	205,516	75%	69,484
Penalty & Interest	275,000	240,699	88%	34,301
Auto CtycomGen & CntycomR&B	105,000	100,032	95%	4,968
Auto License Fee	55,000	50,175	91%	4,825
Boat Registration	400	812	203%	(412)
Beer License & Liquor Permit	7,000	5,555	79%	1,445
Misc Receipts-Tax Office	35,000	43,216	123%	(8,216)
State Fee-Gross & Axle Weigh	90,000	97,147	108%	(7,147)
Vehicle Terp & Sales Tax	360,000	389,991	108%	(29,991)
TPW Refuge Revenue Sharing	0	6,884	0%	(6,884)
Auto Reg R&B - 100%	805,000	786,929	98%	18,071
County Judge	800	1,030	129%	(230)
Sheriff	130,000	128,060	99%	1,940
Misdemeanor DA	2,500	38	2%	2,462
County Clerk	390,000	359,914	92%	30,086
District Clerk	205,000	177,193	86%	27,807
Dist Clerk TDCJ Prosc. Reimb.	0	5,000	0%	(5,000)
JP 1	50,000	50,476	101%	(476)
JP 2	50,000	33,720	67%	16,280
JP 3	75,000	84,253	112%	(9,253)
JP 4	55,000	37,636	68%	17,364
Constable 1	8,000	12,664	158%	(4,664)
Constable 2	8,000	10,750	134%	(2,750)
Constable 3	6,000	6,575	110%	(575)
Constable 4	6,000	8,665	144%	(2,665)
Bond Supervision	75,000	76,440	102%	(1,440)
\$2 Transaction Fee	1,000	1,157	116%	(157)
Proceeds From Sale of Prop	0	5,600	0%	(5,600)
Vital Statistics Fee	3,500	3,573	102%	(73)
Lateral Road Receipts	53,000	47,424	89%	5,576
Court Appt Attorneys	60,000	47,349	79%	12,651
Bail Bondsmen License Fees	1,000	1,000	100%	0
Public Probate Admin. Fee	0	2,230	0%	(2,230)
Jury Fees	20,000	27,647	138%	(7,647)
State Service Fees	60,000	44,541	74%	15,459
Elections Service Contract	4,000	4,000	100%	0
State Sales Tax	3,600,000	2,847,790	79%	752,210
Mixed Beverage Tax	45,000	41,842	93%	3,158
Refund CC&L	84,000	63,000	75%	21,000
Emergency MGMT Grant	30,000	0	0%	30,000
County Judge Salary Supplement	25,200	20,150	80%	5,050
American Tobacco Co Settlement	12,000	19,904	166%	(7,904)
TDCJ Rider 78	10,000	6,000	60%	4,000
Indigent Defense Grant	45,000	32,034	71%	12,966
City Of Palestine Inmate Fund	56,575	56,575	100%	0
Cash Bond Forfeiture Receipt	7,500	7,900	105%	(400)
Septic Tank Receipts	35,000	34,975	100%	25
Reimb. Salary Expenses	63,000	66,542	106%	(3,542)

Revenues by Fund

Budget and Year-to-Date for the Period Ending
December 31, 2023

	Current Budget	Year to Date Actual	% of Budget	Budget Balance
<i>General Fund - 100 (cont.)</i>				
ILA Frankston Dispatching	12,000	12,000	100%	0
Coll Fee From PISD	16,000	11,735	73%	4,265
Coll Fee From Slocum ISD	4,000	2,425	61%	1,575
Coll Fee From Neches ISD	3,000	2,473	82%	527
Collect Fee from City Palestine	11,000	8,333	76%	2,667
Coll Fee From WISD	5,900	4,506	76%	1,394
Other Revenue	30,000	58,536	195%	(28,536)
Sale Of Equipment/Property	634,713	499,040	79%	135,673
Judge's Educational Fund	950	0	0%	950
Estray Fees	10,000	9,385	94%	615
Coll Fee From Elkhart ISD	5,400	4,100	76%	1,300
Coll Fee From City of Elkhart	1,200	1,100	92%	100
Inmate Phone System Refunds	100,000	133,779	134%	(33,779)
Dogwood Park Fees	1,500	1,300	87%	200
Coll Fee From Frankston ISD	4,000	3,089	77%	911
Coll Fee From TVCC	9,000	8,010	89%	990
Vending / Employee Recog.	1,000	1,103	110%	(103)
Coll Fee From Cayuga ISD	4,000	4,443	111%	(443)
Coll Fee From City of Frankston	500	857	171%	(357)
Sale of Scrap	0	6,730	0%	(6,730)
Insurance Proceeds	144,989	58,485	40%	86,503
Interest	80,000	711,809	890%	(631,809)
Transfer from Other Funds	183,726	188,271	102%	(4,545)
Total Fund 100	\$ 23,951,630	\$ 22,860,685	95%	\$ 1,090,944
<i>Farm to Market & Lateral Road - 210</i>				
Taxes Current	683,090	615,293	90%	67,797
Taxes Delinquent	14,000	9,639	69%	4,361
Penalty & Interest	12,000	11,537	96%	463
Interest	8,000	3,867	48%	4,133
Total Fund 210	\$ 717,090	\$ 640,335	89%	\$ 76,755
<i>CTIF - 211</i>				
Grant Revenue	153,264	98,110	64%	55,155
Transfers from Other Funds	38,316	38,316	100%	0
Total Fund 211	\$ 191,580	\$ 136,426	71%	\$ 55,155
<i>Law Enforcement Grant - 213</i>				
JAG - Grant Revenue	7,807	0	0%	7,807
Transfer from Other Funds	17,741	14,128	80%	3,613
Total Fund 212	\$ 25,549	\$ 14,128	55%	\$ 11,421
<i>Hotel Occupancy Tax - 215</i>				
Hotel Occupancy Tax	0	206,871	0%	(206,871)
Total Fund 215	\$ -	\$ 206,871	0%	\$ (206,871)
<i>Court Facility Fee - 217</i>				
County Clerk	0	7,780	0%	(7,780)
District Clerk	0	12,178	0%	(12,178)
Total Fund 217	\$ -	\$ 19,958	0%	\$ (19,958)

Revenues by Fund
 Budget and Year-to-Date for the Period Ending
 December 31, 2023

	Current Budget	Year to Date Actual	% of Budget	Budget Balance
<i>Local Assist Consistency - 219</i>				
Grant Revenue	100,000	50,000	50%	50,000
Transfer From Other Funds	12,169	12,169	100%	0
Total Fund 219	\$ 112,169	\$ 62,169	55%	\$ 50,000
<i>Veteran's Service Office - 221</i>				
221-4725 JURY DONATION	0	432	0%	(432)
Total Fund 221	\$ -	\$ 432	0%	\$ (432)
<i>Language Access - 222</i>				
County Clerk	500	1,167	233%	(667)
District Clerk	500	1,827	365%	(1,327)
JP 1	400	450	113%	(50)
JP 2	400	282	71%	118
JP 3	300	321	107%	(21)
JP 4	300	468	156%	(168)
Total Fund 222	\$ 2,400	\$ 4,515	188%	\$ (2,115)
<i>Opioid Settlement Fund - 223</i>				
Other Revenue	84,371	84,371	100%	0
Total Fund 223	\$ 84,371	\$ 84,371	100%	\$ -
<i>Family Protection - 240</i>				
District Clerk	100	4	4%	96
Total Fund 240	\$ 100	\$ 4	4%	\$ 96
<i>Law Library - 241</i>				
County Clerk	8,000	13,615	170%	(5,615)
District Clerk	13,000	21,778	168%	(8,778)
Total Fund 241	\$ 21,000	\$ 35,393	169%	\$ (14,393)
<i>Child Abuse Prevention - 242</i>				
Fees - DC	1,000	599	60%	401
Total Fund 242	\$ 1,000	\$ 599	60%	\$ 401
<i>JCT Fee - 243</i>				
JCT Fees	6,000	931	16%	5,069
Truancy Court Fee	100	450	450%	(350)
Total Fund 243	\$ 6,100	\$ 1,381	23%	\$ 4,719
<i>Child Welfare Board - 245</i>				
Donations	0	524	0%	(524)
Grant Revenue	0	2,727	0	(2,727)
Total Fund 245	\$ -	\$ 3,251	0%	\$ (3,251)
<i>District Attorney Protection Fee - Hot Check - 246</i>				
District Attorney	0	299	0%	(299)
Total Fund 246	\$ -	\$ 299	0%	\$ (299)

Revenues by Fund
 Budget and Year-to-Date for the Period Ending
 December 31, 2023

	Current Budget	Year to Date Actual	% of Budget	Budget Balance
<i>District Attorney Apportionment - 247</i>				
Apportionment Revenue	0	22,500	0%	(22,500)
Total Fund 247	\$ -	\$ 22,500	0%	\$ (22,500)
<i>CC Records Archive - 248</i>				
Co Clerk Records Archive	80,000	68,290	85%	11,710
Total Fund 248	\$ 80,000	\$ 68,290	85%	\$ 11,710
<i>DC Records Management and Preservation - 249</i>				
District Clerk	5,000	460	9%	4,540
Total Fund 249	\$ 5,000	\$ 460	9%	\$ 4,540
<i>CC Records Management and Preservation - 250</i>				
County Clerk	85,000	68,774	81%	16,226
Total Fund 250	\$ 85,000	\$ 68,774	81%	\$ 16,226
<i>Court Reporter Services - 251</i>				
County Clerk	4,000	9,725	243%	(5,725)
District Clerk	8,000	15,484	194%	(7,484)
Total Fund 251	\$ 12,000	\$ 25,209	210%	\$ (13,209)
<i>Community Development - 253</i>				
Grant Revenue	0	13,250	0%	(13,250)
Total Fund 253	\$ -	\$ 13,250	0%	\$ (13,250)
<i>County Records Management and Preservation - 254</i>				
County Clerk	2,000	8,899	445%	(6,899)
District Clerk	8,000	21,164	265%	(13,164)
Total Fund 254	\$ 10,000	\$ 30,063	301%	\$ (20,063)
<i>Security Service Fee - 255</i>				
County Clerk	11,000	14,662	133%	(3,662)
District Clerk	5,000	12,679	254%	(7,679)
JP 1	1,500	161	11%	1,339
JP 2	1,500	144	10%	1,356
JP 3	1,500	228	15%	1,272
JP 4	1,500	171	11%	1,329
Transfers From Other Funds	30,000	0	0%	30,000
Total Fund 255	\$ 52,000	\$ 28,045	54%	\$ 23,955
<i>Justice Court Building Security - 256</i>				
Justice Court Bldg Security Revenue	600	219	37%	381
Total Fund 256	\$ 600	\$ 219	37%	\$ 381
<i>Pre-Trial Diversion - 259</i>				
Other Revenue	20,000	11,850	59%	8,150
Total Fund 259	\$ 20,000	\$ 11,850	59%	\$ 8,150
<i>Election Service Contract - 261</i>				
261-4720 OTHER REVENUE	0	7,138	0%	(7,138)
Total Fund 261	\$ -	\$ 7,138	0%	\$ (7,138)

Revenues by Fund
 Budget and Year-to-Date for the Period Ending
 December 31, 2023

	Current Budget	Year to Date Actual	% of Budget	Budget Balance
<i>County & District Court Technology - 262</i>				
County Clerk	500	6	1%	494
District Clerk	1,000	120	12%	880
Total Fund 262	\$ 1,500	\$ 127	8%	\$ 1,373
<i>Court Records Preservation - 264</i>				
County Clerk	500	0	5%	500
District Clerk	1,000	520	52%	480
Total Fund 264	\$ 1,500	\$ 520	35%	\$ 980
<i>District Clerk Technology - 265</i>				
District Clerk Technology Fee	2,000	606	30%	1,394
Total Fund 265	\$ 2,000	\$ 606	30%	\$ 1,394
<i>Child Safety Fee - 268</i>				
Child Safety Fee Revenue	37,000	37,036	100%	(36)
Total Fund 268	\$ 37,000	\$ 37,036	100%	\$ (36)
<i>Jail Commissary - 273</i>				
Commissary Sales	0	62,701	0%	(62,701)
Interest	0	206	0%	(206)
Total Fund 273	\$ -	\$ 62,907	0%	\$ (62,907)
<i>VAWA/VOCA - 274</i>				
VAWA/VOCA Grant Revenue	173,227	121,603	70%	51,624
Transfers From Other Funds	17,669	11,402	65%	6,267
Total Fund 274	\$ 190,895	\$ 133,005	70%	\$ 57,890
<i>Texas Vine Grant - 275</i>				
Grant Revenue	0	14,902	0%	(14,902)
Total Fund 275	\$ -	\$ 14,902	0%	\$ (14,902)
<i>Guardianship - 281</i>				
Guardianship Fee	4,500	4,460	99%	40
Total Fund 281	\$ 4,500	\$ 4,460	99%	\$ 40
<i>Community Development Block Grant - 285</i>				
Grant Revenue	85,000	21,250	25%	63,750
Total Fund 285	\$ 85,000	\$ 21,250	25%	\$ 63,750
<i>Medical Reserve Grant - 286</i>				
Grant Revenue	0	32,500	0%	(32,500)
Total Fund 286	\$ -	\$ 32,500	0%	\$ (32,500)
<i>LEOSE - 295</i>				
Other Revenue	0	607	0%	(607)
Total Fund 295	\$ -	\$ 607	0%	\$ (607)

Revenues by Fund

Budget and Year-to-Date for the Period Ending
December 31, 2023

	Current Budget	Year to Date Actual	% of Budget	Budget Balance
<i>DA Drug Forfeiture - 300</i>				
Interest	0	872	0%	(872)
Forfeitures	10,000	112	1%	9,888
Total Fund 300	\$ 10,000	\$ 984	10%	\$ 9,016
<i>Sheriff Forfeiture - Local - 301</i>				
Interest	0	210	0%	(210)
Forfeitures	6,000	0	0%	6,000
Total Fund 301	\$ 6,000	\$ 210	4%	\$ 5,790
<i>DA Forfeiture - Federal - 303</i>				
Forfeitures	0	3,377	0%	(3,377)
Total Fund 303	\$ -	\$ 3,377	0%	\$ (3,377)
<i>Permanent Improvement - 400</i>				
Interest	5,500	92,557	1683%	(87,057)
Total Fund 400	\$ 5,500	\$ 92,557	1683%	\$ (87,057)
<i>Series 21 Civic Center - 405</i>				
Interest	10,000	42,237	422%	(32,237)
Total Fund 405	\$ 10,000	\$ 42,237	422%	\$ (32,237)
<i>Series 20 R&B Construction - 412</i>				
Interest	0	848	0%	(848)
Total Fund 412	\$ -	\$ 848	0%	\$ (848)
<i>Interest & Sinking - 500</i>				
Taxes - Current	2,408,337	2,093,949	87%	314,389
Taxes Delinquent	15,000	27,573	184%	(12,573)
Penalty & Interest	0	34,204	0%	(34,204)
Interest - Now	0	7,333	0%	(7,333)
Total Fund 500	\$ 2,423,337	\$ 2,163,058	89%	\$ 260,279
<i>Insurance 501(C) Trust - 600</i>				
Interest	0	342	0%	(342)
Total Fund 600	\$ -	\$ 342	0%	\$ (342)
Grand Total	\$ 27,963,240	\$ 26,821,721	96%	\$ 1,141,518

Expenditures - All Funds
Budget and Year-to-Date for the Period Ended
December 31, 2023

Fund	Department	Current Budget	Year to Date Actual	Purchase Orders Outstanding	% of Budget	Remaining Budget
<i>General Fund - 100</i>						
	<u>100 Auditor</u>					
	<i>Personnel Services</i>					
	Appointed Official	94,400	94,401	-	100%	-
	Salary	292,111	283,981	-	97%	8,130
	Benefits	151,088	134,238	-	89%	16,849
	<i>Operations</i>					
	Oper. Exp. - Non Cap	31,951	26,784	392	84%	4,775
	Total Expense	\$ 569,550	\$ 539,404	\$ 392	95%	\$ 29,753
	<u>101 County Judge</u>					
	<i>Personnel Services</i>					
	Salary	60,341	59,309	-	98%	1,032
	Benefits	48,568	39,222	-	81%	9,346
	<i>Operations</i>					
	Oper. Exp. - Non Cap	12,500	8,460	-	68%	4,040
	Total Expense	\$ 208,120	\$ 193,701	\$ -	93%	\$ 14,418
	<u>102 Treasurer</u>					
	<i>Personnel Services</i>					
	Salary	50,223	49,222	-	98%	1,001
	Benefits	42,597	41,993	-	99%	604
	<i>Operations</i>					
	Oper. Exp. - Non Cap	8,001	4,090	721	51%	3,190
	Total Expense	\$ 162,332	\$ 156,815	\$ 721	97%	\$ 4,795
	<u>103 Tax Assessor - Collector</u>					
	<i>Personnel Services</i>					
	Salary	506,253	495,234	-	98%	2,260
	Benefits	248,532	244,336	-	98%	4,196
	<i>Operations</i>					
	Oper. Exp. - Non Cap	40,000	28,183	2,748	70%	9,069
	Total Expense	\$ 856,295	\$ 838,023	\$ 2,748	98%	\$ 15,524
	<u>104 County Clerk</u>					
	<i>Personnel Services</i>					
	Salary	312,706	293,148	-	94%	16,898
	Benefits	166,573	155,513	-	93%	11,061
	<i>Operations</i>					
	Oper. Exp. - Non Cap	30,000	21,527	479	72%	7,994
	Total Expense	\$ 570,788	\$ 534,357	\$ 479	94%	\$ 35,953
	<u>105 Commissioners</u>					
	<i>Personnel Services</i>					
	Benefits	105,435	103,231	-	98%	2,205
	<i>Operations</i>					
	Oper. Exp. - Non Cap	3,202	2,592	-	81%	610
	Total Expense	\$ 403,697	\$ 400,882	\$ -	99%	\$ 2,815
	<u>106 District Clerk</u>					
	<i>Personnel Services</i>					
	Salary	294,938	287,671	-	98%	5,507
	Benefits	153,016	150,864	-	99%	2,153
	<i>Operations</i>					
	Oper. Exp. - Non Cap	22,630	20,975	347	93%	1,308
	Total Expense	\$ 532,094	\$ 522,780	\$ 347	98%	\$ 8,967
	<u>109 Courthouse/Annex</u>					
	<i>Personnel Services</i>					
	Salary	157,610	152,937	-	97%	4,674
	Benefits	81,484	74,807	-	92%	6,678
	<i>Operations</i>					
	Oper. Exp. - Non Cap	637,060	586,117	2,447	92%	48,496
	Total Expense	\$ 876,154	\$ 813,861	\$ 2,447	93%	\$ 59,847

Expenditures - All Funds
Budget and Year-to-Date for the Period Ended
December 31, 2023

Fund	Department	Current Budget	Year to Date Actual	Purchase Orders Outstanding	% of Budget	Remaining Budget
<u>General Fund-100 (Cont.)</u>						
<u>110 Elections</u>						
<i>Personnel Services</i>						
	Salary	117,321	101,835	-	87%	15,486
	Benefits	45,251	38,412	-	85%	6,839
<i>Operations</i>						
	Oper. Exp. - Non Cap	66,350	43,083	2,629	65%	20,638
	Total Expense	\$ 228,922	\$ 183,329	\$ 2,629	80%	\$ 42,963
<u>111 Capital Outlay</u>						
<i>Operations</i>						
	Oper. Exp. - Capital	982,677	948,107	-	96%	34,570
	Total Expense	\$ 982,677	\$ 948,107	\$ -	96%	\$ 34,570
<u>112 Miscellaneous</u>						
<i>Personnel Services</i>						
	Benefits	192,669	188,472	-	98%	4,196
<i>Operations</i>						
	Oper. Exp. - Non Cap	1,628,898	1,513,443	-	93%	115,455
	Total Expense	\$ 1,827,204	\$ 1,707,553	\$ -	93%	\$ 119,651
<u>115 Information Technology</u>						
<i>Personnel Services</i>						
	Salary	128,190	128,197	-	100%	-
	Benefits	48,632	46,034	-	95%	2,599
<i>Operations</i>						
	Oper. Exp. - Non Cap	487,039	441,316	1,246	91%	44,477
	Total Expense	\$ 663,860	\$ 615,546	\$ 1,246	93%	\$ 47,069
<u>116 Collections</u>						
<i>Personnel Services</i>						
	Salary	44,760	44,761	-	100%	-
	Benefits	19,194	19,068	-	99%	127
<i>Operations</i>						
	Oper. Exp. - Non Cap	14,801	12,353	-	83%	2,448
	Total Expense	\$ 78,755	\$ 76,182	\$ -	97%	\$ 2,574
<u>200 County Court</u>						
<i>Operations</i>						
	Oper. Exp. - Non Cap	82,202	83,704	-	102%	(1,502)
	Total Expense	\$ 82,202	\$ 83,704	\$ -	102%	\$ (1,502)
<u>201 County Court at Law</u>						
<i>Personnel Services</i>						
	Salary	121,566	120,427	-	99%	(1,139)
	Benefits	92,300	90,402	-	98%	1,898
<i>Operations</i>						
	Oper. Exp. - Non Cap	164,272	174,572	-	106%	(10,300)
	Total Expense	\$ 561,279	\$ 569,801	\$ -	102%	\$ (8,522)
<u>202 District Court</u>						
<i>Personnel Services</i>						
	Salary	371,160	354,883	-	96%	16,277
	Benefits	135,438	110,959	-	82%	24,480
<i>Operations</i>						
	Oper. Exp. - Non Cap	201,100	159,576	-	79%	41,524
	Total Expense	\$ 707,698	\$ 625,418	\$ -	88%	\$ 82,281
<u>204 District Attorney</u>						
<i>Personnel Services</i>						
	Salary	729,038	625,046	-	86%	103,993
	Benefits	269,299	209,877	-	78%	59,423
<i>Operations</i>						
	Oper. Exp. - Non Cap	129,000	90,881	759	70%	37,360
	Total Expense	\$ 1,127,337	\$ 925,803	\$ 759	82%	\$ 200,775

Expenditures - All Funds
Budget and Year-to-Date for the Period Ended
December 31, 2023

Fund	Department	Current Budget	Year to Date Actual	Purchase Orders Outstanding	% of Budget	Remaining Budget
General Fund - 100 (Cont.)						
205 JP PCT 1						
<i>Personnel Services</i>						
	Salary	55,398	47,516	-	86%	121
	Benefits	42,977	41,933	-	98%	1,045
<i>Operations</i>						
	Oper. Exp. - Non Cap	3,727	1,478	-	40%	2,249
	Total Expense	\$ 163,611	\$ 160,197	\$ -	98%	\$ 3,415
206 JP PCT 2						
<i>Personnel Services</i>						
	Salary	54,651	43,881	-	80%	3,010
	Benefits	42,825	42,012	-	98%	814
<i>Operations</i>						
	Oper. Exp. - Non Cap	5,802	4,584	582	79%	636
	Total Expense	\$ 164,788	\$ 159,746	\$ 582	97%	\$ 4,460
207 JP PCT 3						
<i>Personnel Services</i>						
	Salary	63,281	54,920	-	87%	601
	Benefits	44,582	44,410	-	100%	172
<i>Operations</i>						
	Oper. Exp. - Non Cap	4,727	1,288	414	27%	3,026
	Total Expense	\$ 174,099	\$ 169,887	\$ 414	98%	\$ 3,799
208 JP PCT 4						
<i>Personnel Services</i>						
	Salary	48,998	40,954	-	84%	285
	Benefits	41,674	40,588	-	97%	1,086
<i>Operations</i>						
	Oper. Exp. - Non Cap	4,577	2,877	188	63%	1,511
	Total Expense	\$ 156,759	\$ 153,689	\$ 188	98%	\$ 2,882
211 3rd District Court						
<i>Operations</i>						
	Oper. Exp. - Non Cap	149,203	155,033	-	104%	(5,830)
	Total Expense	\$ 149,203	\$ 155,033	\$ -	104%	\$ (5,830)
212 87th District Court						
<i>Operations</i>						
	Oper. Exp. - Non Cap	98,203	95,525	-	97%	2,678
	Total Expense	\$ 98,203	\$ 95,525	\$ -	97%	\$ 2,678
213 349th District Court						
<i>Operations</i>						
	Oper. Exp. - Non Cap	142,303	145,358	-	102%	(3,055)
	Total Expense	\$ 142,303	\$ 145,358	\$ -	102%	\$ (3,055)
214 369th District Court						
<i>Operations</i>						
	Oper. Exp. - Non Cap	172,303	170,823	-	99%	1,480
	Total Expense	\$ 172,303	\$ 170,823	\$ -	99%	\$ 1,480
300 Emergency Management						
<i>Personnel Services</i>						
	Salary	81,048	79,572	-	98%	1,476
	Benefits	36,662	35,841	-	98%	821
<i>Operations</i>						
	Oper. Exp. - Non Cap	13,400	9,321	-	70%	4,079
	Total Expense	\$ 131,111	\$ 124,735	\$ -	95%	\$ 6,376
301 Constable PCT 1						
<i>Personnel Services</i>						
	Elected Official	62,552	62,551	-	100%	1
	Benefits	22,815	22,581	-	99%	235
<i>Operations</i>						
	Oper. Exp. - Non Cap	9,952	3,916	-	39%	6,036
	Total Expense	\$ 95,319	\$ 89,046	\$ -	93%	\$ 6,272

Expenditures - All Funds
Budget and Year-to-Date for the Period Ended
December 31, 2023

Fund	Department	Current Budget	Year to Date Actual	Purchase Orders Outstanding	% of Budget	Remaining Budget
<u>General Fund - 100 (Cont.)</u>						
<u>302 Constable PCT 2</u>						
<i>Personnel Services</i>						
	Elected Official	64,627	64,626	-	100%	1
	Benefits	23,238	23,046	-	99%	192
<i>Operations</i>						
	Oper. Exp. - Non Cap	21,550	17,529	841	81%	3,181
	Total Expense	\$ 109,414	\$ 105,200	\$ 841	96%	\$ 3,374
<u>303 Constable PCT 3</u>						
<i>Personnel Services</i>						
	Elected Official	64,927	64,925	-	100%	1
	Benefits	23,298	22,985	-	99%	314
<i>Operations</i>						
	Oper. Exp. - Non Cap	7,601	3,698	-	49%	3,903
	Total Expense	\$ 95,826	\$ 91,608	\$ -	96%	\$ 4,218
<u>304 Constable PCT 4</u>						
<i>Personnel Services</i>						
	Elected Official	62,677	62,676	-	100%	1
	Benefits	22,841	22,337	-	98%	504
<i>Operations</i>						
	Oper. Exp. - Non Cap	8,751	4,084	182	47%	4,485
	Total Expense	\$ 94,268	\$ 89,096	\$ 182	95%	\$ 4,990
<u>305 Sheriff</u>						
<i>Personnel Services</i>						
	Elected Official	71,430	71,429	-	100%	1
	Salary	1,862,273	1,835,637	-	99%	26,636
	Benefits	822,213	811,221	-	99%	10,991
<i>Operations</i>						
	Oper. Exp. - Non Cap	378,793	333,383	1,790	88%	43,620
	Total Expense	\$ 3,134,709	\$ 3,051,670	\$ 1,790	97%	\$ 81,249
<u>306 County Jail</u>						
<i>Personnel Services</i>						
	Salary	1,321,027	1,311,107	-	99%	9,920
	Benefits	782,948	793,428	-	101%	(10,479)
<i>Operations</i>						
	Oper. Exp. - Non Cap	1,834,600	1,812,151	3,989	99%	18,460
	Total Expense	\$ 3,938,575	\$ 3,916,686	\$ 3,989	99%	\$ 17,900
<u>309 State Highway Patrol</u>						
<i>Personnel Services</i>						
	Benefits	17,795	17,605	-	99%	190
<i>Operations</i>						
	Oper. Exp. - Non Cap	2,500	1,848	-	74%	652
	Total Expense	\$ 58,182	\$ 57,341	\$ -	99%	\$ 841
<u>312 Personal Bond Office</u>						
<i>Personnel Services</i>						
	Salary	44,077	43,821	-	99%	256
	Benefits	19,055	18,408	-	97%	647
<i>Operations</i>						
	Oper. Exp. - Non Cap	7,351	4,621	196	63%	2,535
	Total Expense	\$ 70,483	\$ 66,850	\$ 196	95%	\$ 3,437
<u>400 Extension Service</u>						
<i>Personnel Services</i>						
	Salary	99,399	99,751	-	100%	(352)
	Benefits	22,871	23,165	-	101%	(294)
<i>Operations</i>						
	Oper. Exp. - Non Cap	36,750	31,769	1,663	86%	3,318
	Total Expense	\$ 159,020	\$ 154,685	\$ 1,663	97%	\$ 2,672

Expenditures - All Funds
Budget and Year-to-Date for the Period Ended
December 31, 2023

Fund	Department	Current Budget	Year to Date Actual	Purchase Orders Outstanding	% of Budget	Remaining Budget
<i>General Fund - 100 (cont.)</i>						
	<u>401 Dogwood Park</u>					
	<i>Personnel Services</i>					
	Benefits	48,135	47,911	-	100%	223
	<i>Operations</i>					
	Oper. Exp. - Non Cap	7,196	3,016	-	42%	4,179
	Total Expense	\$ 157,259	\$ 152,855	\$ -	97%	\$ 4,403
	<u>403 Indigent Healthcare</u>					
	<i>Personnel Services</i>					
	Benefits	9,964	10,095	-	101%	(131)
	<i>Operations</i>					
	Oper. Exp. - Non Cap	46,408	15,891	-	34%	30,517
	Total Expense	\$ 80,552	\$ 50,166	\$ -	62%	\$ 30,386
	<u>404 County Services</u>					
	<i>Operations</i>					
	Oper. Exp. - Non Cap	416,511	407,932	-	98%	8,579
	Total Expense	\$ 416,511	\$ 407,932	\$ -	98%	\$ 8,579
	<u>405 Veteran's Service Office</u>					
	<i>Personnel Services</i>					
	Salary	50,000	38,194	-	76%	11,806
	Benefits	10,180	7,894	-	78%	2,286
	<i>Operations</i>					
	Oper. Exp. - Non Cap	11,700	6,809	350	58%	4,541
	Total Expense	\$ 71,880	\$ 52,898	\$ 350	74%	\$ 18,633
	<u>406 Expo Center</u>					
	<i>Personnel Services</i>					
	Salary	16,676	-	-	0%	16,676
	Benefits	8,437	-	-	0%	8,436
	<i>Operations</i>					
	Oper. Exp. - Non Cap	3	-	-	0%	3
	Total Expense	\$ 25,116	\$ -	\$ -	0%	\$ 25,115
	<u>611 R&B PCT 1</u>					
	<i>Personnel Services</i>					
	Salary	482,854	467,786	-	97%	15,068
	Benefits	204,932	186,873	-	91%	18,060
	<i>Operations</i>					
	Oper. Exp. - Non Cap	846,059	804,601	-	95%	41,457
	Oper. Exp. - Capital	174,891	122,772	-	70%	52,119
	Total Expense	\$ 1,708,736	\$ 1,582,032	\$ -	93%	\$ 126,704
	<u>612 R&B PCT 2</u>					
	<i>Personnel Services</i>					
	Salary	383,221	367,626	-	96%	15,595
	Benefits	184,699	115,187	-	62%	69,511
	<i>Operations</i>					
	Oper. Exp. - Non Cap	304,400	299,232	-	98%	5,167
	Oper. Exp. - Capital	57,395	57,290	-	100%	105
	Total Expense	\$ 929,715	\$ 839,336	\$ -	90%	\$ 90,378
	<u>613 R&B PCT 3</u>					
	<i>Personnel Services</i>					
	Salary	606,699	598,478	-	99%	8,221
	Benefits	246,018	226,660	-	92%	19,358
	<i>Operations</i>					
	Oper. Exp. - Non Cap	503,631	488,953	7,123	97%	7,556
	Oper. Exp. - Capital	3,250	3,250	-	0%	-
	Total Expense	\$ 1,359,599	\$ 1,317,341	\$ 7,123	97%	\$ 35,135
	<u>614 R&B PCT 4</u>					
	<i>Personnel Services</i>					
	Salary	497,458	474,284	-	95%	23,175

Expenditures - All Funds
Budget and Year-to-Date for the Period Ended
December 31, 2023

Fund	Department	Current Budget	Year to Date Actual	Purchase Orders Outstanding	% of Budget	Remaining Budget
	Benefits	212,742	158,343	-	74%	54,400
<i>General Fund - 100 (cont..)</i>						
	614 R&B PCT 4 (Cont.)					
	Operations					
	Oper. Exp. - Non Cap	552,589	524,398	-	95%	28,191
	Oper. Exp. - Capital	55,500	55,500	-	100%	-
	Total Expense	\$ 1,318,290	\$ 1,212,525	\$ -	92%	\$ 105,765
	615 Shop					
	Personnel Services					
	Benefits	40,662	38,475	-	95%	2,187
	Operations					
	Oper. Exp. - Non Cap	16,864	12,728	25	75%	4,111
	Total Expense	\$ 155,760	\$ 149,439	\$ 25	96%	\$ 6,297
<i>Farm to Market and Lateral Rd - 210</i>						
	611 R&B PCT 1					
	Operations					
	Oper. Exp. - Non Cap	244,934	94,811	-	39%	150,123
	Oper. Exp. - Capital	1	-	-	0%	1
	Total Expense	\$ 244,935	\$ 94,811	\$ -	39%	\$ 150,124
	612 R&B PCT 2					
	Operations					
	Oper. Exp. - Non Cap	144,817	144,609	-	100%	208
	Oper. Exp. - Capital	1	-	-	0%	1
	Total Expense	\$ 144,818	\$ 144,609	\$ -	100%	\$ 209
	613 R&B PCT 3					
	Operations					
	Oper. Exp. - Non Cap	250,368	248,458	-	99%	1,910
	Oper. Exp. - Capital	1	-	-	0%	1
	Total Expense	\$ 250,369	\$ 248,458	\$ -	99%	\$ 1,911
	614 R&B PCT 4					
	Operations					
	Oper. Exp. - Non Cap	172,477	170,604	-	99%	1,873
	Oper. Exp. - Capital	1	-	-	0%	1
	Total Expense	\$ 172,478	\$ 170,604	\$ -	99%	\$ 1,874
<i>ARPA - 212</i>						
	300 ARPA					
	Personnel Services					
	Salary	339,136	312,502	-	92%	26,633
	Benefits	80,542	64,467	-	80%	16,076
	Operations					
	Oper. Exp. - Non Cap	6,750,612	2,754,015	158,789	41%	3,837,807
	Oper. Exp. - Capital	1,812,342	1,188,044	308,870	66%	315,428
	Total Expense	\$ 8,982,632	\$ 4,319,029	\$ 467,659	48%	\$ 4,195,944
<i>Law Enforcement Grant - 213</i>						
	112 Law Enforcement grant					
	Operations					
	Oper. Exp. - Capital	25,549	21,935	-	86%	3,613
	Total Expense	\$ 25,549	\$ 21,935	\$ -	86%	\$ 3,613
<i>Disaster Relief Fund - 214</i>						
	300 Disaster Relief					
	Operations					
	Oper. Exp. - Capital	5,028	21	-	0%	5,007
	Total Expense	\$ 5,028	\$ 21	\$ -	0%	\$ 5,007
<i>Local Assist Consistency - 219</i>						
	112 Local Assist Consistency					
	Operations					
	Oper. Exp. - Capital	112,169	59,233	-	53%	52,936
	Total Expense	\$ 112,169	\$ 59,233	\$ -	53%	\$ 52,936

Expenditures - All Funds
Budget and Year-to-Date for the Period Ended
December 31, 2023

Fund	Department	Current Budget	Year to Date Actual	Purchase Orders Outstanding	% of Budget	Remaining Budget
<i>Veteran's Service Office - 221</i>						
	405 Veteran's Service					
	<i>Operations</i>					
	Oper. Exp. - Non Cap	852	-	-	0%	852
	Total Expense	\$ 852	\$ -	\$ -	0%	\$ 852
<i>Language Access Fund - 222</i>						
	112 Language Access					
	<i>Operations</i>					
	Oper. Exp. - Non Cap	4,400	95	-	2%	4,305
	Total Expense	\$ 4,400	\$ 95	\$ -	2%	\$ 4,305
<i>Opioid Settlement Fund - 223</i>						
	112 Opioid Settlement					
	<i>Operations</i>					
	Oper. Exp. - Capital	59,370	46,267	-	78%	13,102
	Oper. Exp. - Non Cap	25,001	24,969	-	100%	32
	Total Expense	\$ 84,371	\$ 71,236	\$ -	84%	\$ 13,135
<i>Family Protection - 240</i>						
	112 Family Protection					
	<i>Operations</i>					
	Oper. Exp. - Non Cap	7,396	-	-	0%	7,396
	Total Expense	\$ 7,396	\$ -	\$ -	0%	\$ 7,396
<i>Law Library - 241</i>						
	210 Law Library					
	<i>Operations</i>					
	Oper. Exp. - Non Cap	60,041	18,255	-	30%	41,786
	Total Expense	\$ 60,041	\$ 18,255	\$ -	30%	\$ 41,786
<i>Child Abuse Prevention - 242</i>						
	106 Child Abuse Prevention					
	<i>Operations</i>					
	Oper. Exp. - Non Cap	10,318	-	-	0%	10,318
	Total Expense	\$ 10,318	\$ -	\$ -	0%	\$ 10,318
<i>JCT FEE - 243</i>						
	205 JP PCT 1					
	<i>Operations</i>					
	Oper. Exp. - Capital	1	-	-	0%	1
	Oper. Exp. - Non Cap	9,341	1,150	-	12%	8,191
	Total Expense	\$ 9,342	\$ 1,150	\$ -	12%	\$ 8,192
	206 JP PCT 2					
	<i>Operations</i>					
	Oper. Exp. - Capital	1	-	-	0%	1
	Oper. Exp. - Non Cap	9,341	1,164	-	12%	8,176
	Total Expense	\$ 9,342	\$ 1,164	\$ -	12%	\$ 8,177
	207 JP PCT 3					
	<i>Operations</i>					
	Oper. Exp. - Capital	1	-	-	0%	1
	Oper. Exp. - Non Cap	9,341	754	-	8%	8,587
	Total Expense	\$ 9,342	\$ 754	\$ -	8%	\$ 8,588
	208 JP PCT 4					
	<i>Operations</i>					
	Oper. Exp. - Capital	1	-	-	0%	1
	Oper. Exp. - Non Cap	9,341	967	-	10%	8,373
	Total Expense	\$ 9,342	\$ 967	\$ -	10%	\$ 8,374
<i>Child Welfare Board - 245</i>						
	112 Child Welfare					
	<i>Operations</i>					
	Oper. Exp. - Non Cap	46,782	10,350	-	22%	36,432
	Total Expense	\$ 46,782	\$ 10,350	\$ -	22%	\$ 36,432

Expenditures - All Funds
Budget and Year-to-Date for the Period Ended
December 31, 2023

Fund	Department	Current Budget	Year to Date Actual	Purchase Orders Outstanding	% of Budget	Remaining Budget
<i>District Attorney Apportionment - 247</i>						
<u>204 District Attorney</u>						
<i>Personnel Services</i>						
	Salary	-	13,775	-	0%	(13,775)
	Benefits	-	4,897	-	0%	(4,897)
<i>Operations</i>						
	Oper. Exp. - Non Cap	-	3,492	-	0%	(3,492)
	Total Expense	\$ -	\$ 22,164	\$ -	0%	\$ (22,164)
<i>County Clerk Records Archive - 248</i>						
<u>104 County Clerk</u>						
<i>Personnel Services</i>						
	Salary	51,372	42,583	-	83%	8,789
	Benefits	23,532	18,419	-	78%	5,113
<i>Operations</i>						
	Oper. Exp. - Non Cap	27,120	-	12,674	0%	14,446
	Oper. Exp. - Capital	1	-	-	0%	1
	Total Expense	\$ 102,025	\$ 61,002	\$ 12,674	60%	\$ 28,349
<i>District Clerk Records MGT & Pres. - 249</i>						
<u>106 District Clerk</u>						
<i>Operations</i>						
	Oper. Exp. - Non Cap	8,264	810	-	10%	7,454
	Oper. Exp. - Capital	1	-	-	0%	1
	Total Expense	\$ 8,265	\$ 810	\$ -	10%	\$ 7,455
<i>County Clerk Records MGT & Pres. - 250</i>						
<u>104 County Clerk</u>						
<i>Personnel Services</i>						
	Salary	36,451	-	-	-	36,451
	Benefits	17,539	285	-	2%	17,254
<i>Operations</i>						
	Oper. Exp. - Non Cap	77,071	49,400	5,463	64%	22,208
	Oper. Exp. - Capital	3,756	3,005	-	80%	751
	Total Expense	\$ 134,817	\$ 52,690	\$ 5,463	39%	\$ 76,664
<i>Court Reporter Services - 251</i>						
<u>112 Court Reporter</u>						
<i>Operations</i>						
	Oper. Exp. - Non Cap	16,583	16,581	-	100%	2
	Oper. Exp. - Capital	1	-	-	0%	1
	Total Expense	\$ 16,584	\$ 16,581	\$ -	100%	\$ 3
<i>Dare Program - 252</i>						
<u>112 Dare</u>						
<i>Operations</i>						
	Oper. Exp. - Non Cap	7,947	1,979	-	25%	5,968
	Total Expense	\$ 7,947	\$ 1,979	\$ -	25%	\$ 5,968
<i>County Records MGT & Pres. - 254</i>						
<u>112 County</u>						
<i>Operations</i>						
	Oper. Exp. - Non Cap	51,173	8,574	-	17%	42,599
	Oper. Exp. - Capital	1	-	-	0%	1
	Total Expense	\$ 51,174	\$ 8,574	\$ -	17%	\$ 42,600
<i>Service Security Fee - 255</i>						
<u>307 Bailiff</u>						
<i>Personnel Services</i>						
	Benefits	23,010	12,781	-	56%	10,229
<i>Operations</i>						
	Oper. Exp. - Non Cap	9,558	-	-	0%	9,558
	Total Expense	\$ 83,993	\$ 64,207	\$ -	76%	\$ 19,787

Expenditures - All Funds
Budget and Year-to-Date for the Period Ended
December 31, 2023

Fund	Department	Current Budget	Year to Date Actual	Purchase Orders Outstanding	% of Budget	Remaining Budget
<i>Justice Court Bldg. Security - 256</i>						
	112 Justice Court Bldg. Security					
	<i>Operations</i>					
	Oper. Exp. - Non Cap	27,992	-	-	0%	27,992
	Oper. Exp. - Capital	1	-	-	0%	1
	Total Expense	\$ 27,993	\$ -	\$ -	0%	\$ 27,993
<i>Historical Commission - 257</i>						
	112 Historical Commission					
	<i>Operations</i>					
	Oper. Exp. - Non Cap	555	-	-	0%	555
	Total Expense	\$ 555	\$ -	\$ -	0%	\$ 555
<i>Election Service Contract - 261</i>						
	112 Elections					
	<i>Personnel Services</i>					
	Benefits	-	152	-	0%	(152)
	Total Expense	\$ -	\$ 152	\$ -	0%	\$ (152)
<i>Co. & Dist. Court Technology - 262</i>						
	112 Co. & Dist. Court Techn					
	<i>Operations</i>					
	Oper. Exp. - Non Cap	4,247	-	-	0%	4,247
	<i>Operations</i>					
	Oper. Exp. - Capital	1	-	-	0%	1
	Total Expense	\$ 4,248	\$ -	\$ -	0%	\$ 4,248
<i>Court Records Preservation - 264</i>						
	112 Court Records Pres					
	<i>Operations</i>					
	Oper. Exp. - Non Cap	33,718	-	440	0%	33,278
	Total Expense	\$ 33,718	\$ -	\$ 440	0%	\$ 33,278
<i>District Clerk Technology - 265</i>						
	112 District Clerk					
	<i>Operations</i>					
	Oper. Exp. - Non Cap	60,693	-	-	0%	60,693
	Oper. Exp. - Capital	1	-	-	0%	1
	Total Expense	\$ 60,694	\$ -	\$ -	0%	\$ 60,694
<i>Child Safety Fee - 268</i>						
	103 Child Safety					
	<i>Operations</i>					
	Oper. Exp. - Non Cap	58,827	4,432	-	8%	54,395
	Total Expense	\$ 58,827	\$ 4,432	\$ -	8%	\$ 54,395
<i>Jail Commissary - 273</i>						
	306 County Jail					
	<i>Operations</i>					
	Oper. Exp. - Non Cap	-	20,198	-	0%	(20,198)
	Total Expense	\$ -	\$ 20,198	\$ -	0%	\$ (20,198)
<i>VAWA/VOCA - 274 (FY 2023)</i>						
	113 VAWA					
	<i>Personnel Services</i>					
	Benefits	11,470	7,964	-	69%	3,507
	Total Expense	\$ 41,489	\$ 37,982	\$ -	92%	\$ 3,507
	203 VOCA					
	<i>Personnel Services</i>					
	Salary	69,952	69,337	-	99%	615
	Benefits	24,115	22,085	-	92%	2,029
	<i>Operations</i>					
	Oper. Exp. - Non Cap	7,658	4,376	-	57%	3,282
	Total Expense	\$ 101,725	\$ 95,799	\$ -	94%	\$ 5,926

Expenditures - All Funds
Budget and Year-to-Date for the Period Ended
December 31, 2023

Fund	Department	Current Budget	Year to Date Actual	Purchase Orders Outstanding	% of Budget	Remaining Budget
<i>VAWA/VOCA - 274</i>						
<u>114 VAWA</u>						
<i>Personnel Services</i>						
	Salary	42,897	11,657	-	0%	31,240
	Benefits	15,990	2,431	-	0%	13,558
<i>Operations</i>						
	Oper. Exp. - Non Cap	9	-	-	0%	9
	Total Expense	\$ 58,896	\$ 14,089	\$ -	24%	\$ 44,807
<u>204 VOCA</u>						
<i>Personnel Services</i>						
	Salary	95,449	21,059	-	22%	74,391
	Benefits	36,545	6,731	-	18%	29,814
<i>Operations</i>						
	Oper. Exp. - Non Cap	5	-	-	0%	5
	Total Expense	\$ 131,999	\$ 27,790	\$ -	21%	\$ 104,210
<i>Texas Vine Grant - 275</i>						
<u>109 Texas Vine Grant</u>						
<i>Operations</i>						
	Oper. Exp. - Non Cap	-	18,739	-	0%	(18,739)
	Total Expense	\$ -	\$ 18,739	\$ -	0%	\$ (18,739)
<i>Guardianship - 281</i>						
<u>112 Guardianship</u>						
<i>Operations</i>						
	Oper. Exp. - Non Cap	52,620	-	-	0%	52,620
	Total Expense	\$ 52,620	\$ -	\$ -	0%	\$ 52,620
<i>Medical Reserve Grant - 286</i>						
<u>300 Medical Reserve Grant</u>						
<i>Personnel Services</i>						
	Salary	15,450	15,158	-	98%	293
	Total Expense	50,000	49,708	-	99%	293
<i>DA Drug Forfeiture - 300</i>						
<u>112 District Attorney</u>						
<i>Personnel Services</i>						
	Salary	70,126	68,791	-	98%	1,335
	Benefits	24,468	25,549	-	104%	(1,081)
<i>Operations</i>						
	Oper. Exp. - Non Capital	4,194	4,042	-	96%	152
	Total Expense	\$ 98,788	\$ 98,382	\$ -	100%	\$ 406
<i>Sheriff Forfeiture - Local - 301</i>						
<u>112 Sheriff</u>						
<i>Operations</i>						
	Oper. Exp. - Non Cap	6,000	2,652	-	44%	3,348
	Total Expense	\$ 6,000	\$ 2,652	\$ -	44%	\$ 3,348
<i>Permanent Improvement - 400</i>						
<u>109 Permanent Improvement</u>						
<i>Operations</i>						
	Oper. Exp. - Capital	1,756,026	44,416	-	3%	1,711,610
	Total Expense	\$ 1,756,026	\$ 44,416	\$ -	3%	\$ 1,711,610
<i>Series 21 Civic Center - 405</i>						
<u>112 Civic Center</u>						
<i>Operations</i>						
	Oper. Exp. - Capital	5,858,160	-	-	0%	5,858,160
	Total Expense	\$ 5,858,160	\$ -	\$ -	0%	\$ 5,858,160

Expenditures - All Funds
Budget and Year-to-Date for the Period Ended
December 31, 2023

Fund	Department	Current Budget	Year to Date Actual	Purchase Orders Outstanding	% of Budget	Remaining Budget
<i>Series 20 R&B Construction - 412</i>						
	<u>611 R&B PCT 1</u>					
	<i>Operations</i>					
	Oper. Exp. - Non Cap	367,994	48,680	-	13%	319,314
	Oper. Exp. - Capital	1	-	-	0%	1
	Total Expense	\$ 367,995	\$ 48,680	\$ -	13%	\$ 319,315
	<u>612 R&B PCT 2</u>					
	<i>Operations</i>					
	Oper. Exp. - Non Cap	27,647	-	-	0%	27,647
	Oper. Exp. - Capital	1	-	-	0%	1
	Total Expense	\$ 27,648	\$ -	\$ -	0%	\$ 27,648
	<u>613 R&B PCT 3</u>					
	<i>Operations</i>					
	Oper. Exp. - Non Cap	41,270	17,406	-	42%	23,863
	Oper. Exp. - Capital	1	-	-	0%	1
	Total Expense	\$ 41,271	\$ 17,406	\$ -	42%	\$ 23,864
	<u>614 R&B PCT 4</u>					
	<i>Operations</i>					
	Oper. Exp. - Non Cap	66,200	52,180	-	79%	14,020
	Oper. Exp. - Capital	1	-	-	0%	1
	Total Expense	\$ 66,201	\$ 52,180	\$ -	79%	\$ 14,021
<i>Interest & Sinking - 500</i>						
	<u>120 Debt Service</u>					
	<i>Operations</i>					
	Oper. Exp.	2,117,015	2,117,014	-	100%	1
	Total Expense	\$ 2,117,015	\$ 2,117,014	\$ -	100%	\$ 1
<i>Insurance 501 C Trust - 600</i>						
	<u>112 Insurance Trust</u>					
	<i>Operations</i>					
	Oper. Exp. - Non Cap	87,353	-	-	0%	87,353
	Total Expense	\$ 87,353	\$ -	\$ -	0%	\$ 87,353
Grand Total		\$ 47,789,396	\$ 32,872,569	\$ 515,346	69%	\$ 14,401,483

Balance Sheet - All Funds
For Period Ending
December 31, 2023

General Fund - 100

Assets

Cash	14,871,524
Accounts Receivable	967,204
Property Taxes	11,414,549
Prepaid Expense	278,031
Total Assets	\$ 27,531,308

Liabilities

Accounts Payable	262,891
Accrued Liability	66,821
Due to Other Government	64,422
Deferred Revenue	
<i>Tax</i>	11,373,312
<i>Other</i>	967,204
Property Tax	
<i>Advanced Collection</i>	4,762,990
Due to Other Entity	31,207
Other Payables	41,673
Total Liabilities	\$ 17,570,520

Fund Equity

Unassigned Fund Balance	11,374,464
Total Fund Equity	\$ 11,374,464

Farm to Market and Lateral Road - 210

Assets

Cash	345,250
Property Taxes Receivable (Delinquent)	559,916
Estimated Taxes Uncollectible	(27,996)
Total Assets	\$ 877,171

Liabilities

Accounts Payable	636
Deferred Revenue	529,997
Advanced Property Tax Collectible	215,225
Due to Other Funds	-
Total Liabilities	\$ 745,858

Fund Equity

Unassigned Fund Balance	149,459
Total Fund Equity	\$ 149,459

CTIF Grant - 211

Assets

Cash	(55,155)
Total Assets	\$ (55,155)

Fund Equity

Unassigned Fund Balance	-
Total Fund Equity	\$ -

Balance Sheet - All Funds
For Period Ending
December 31, 2023

ARPA - 212

Assets

Cash 4,664,890

Total Assets \$ 4,664,890

Liabilities

Accounts Payable 245

Unearned Revenue 8,982,639

Total Liabilities \$ 8,982,884

Fund Equity

Unassigned Fund Balance -

Total Fund Equity \$ -

Law Enforcement Grant - 213

Assets

Cash (7,807)

Total Assets \$ (7,807)

Fund Equity

Unassigned Fund Balance -

Total Fund Equity \$ -

Disaster Relief - 214

Assets

Cash 5,007

Total Assets \$ 5,007

Fund Equity

Unassigned Fund Balance 5,028

Total Fund Equity \$ 5,028

Hotel Occupancy Tax - 215

Assets

Cash 467,349

Total Assets \$ 467,349

Fund Equity

Unassigned Fund Balance 260,478

Total Fund Equity \$ 260,478

County Cemetery - 216

Assets

Cash 464

Total Assets \$ 464

Fund Equity

Unassigned Fund Balance 464

Total Fund Equity \$ 464

Court Facility Fee - 217

Assets

Cash 38,754

Total Assets \$ 38,754

Balance Sheet - All Funds
For Period Ending
December 31, 2023

Fund Equity		Unassigned Fund Balance	18,796
		Total Fund Equity	\$ 18,796
<hr/>			
Local Assist Consistency - 219			
<hr/>			
Assets			
	Cash		52,936
		Total Assets	\$ 52,936
Liabilities			
	Unearned Revenue		50,000
		Total Liabilities	\$ 50,000
Fund Equity			
	Unassigned Fund Balance		-
		Total Fund Equity	\$ -
<hr/>			
Veteran's Service Office - 221			
<hr/>			
Assets			
	Cash		1,538
		Total Assets	\$ 1,538
Fund Equity			
	Unassigned Fund Balance		1,106
		Total Fund Equity	\$ 1,106
<hr/>			
Language Access - 222			
<hr/>			
Assets			
	Cash		9,007
		Total Assets	\$ 9,007
Fund Equity			
	Unassigned Fund Balance		4,587
		Total Fund Equity	\$ 4,587
<hr/>			
Opioid Settlement Fund - 223			
<hr/>			
Assets			
	Cash		13,135
		Total Assets	\$ 13,135
Fund Equity			
	Unassigned Fund Balance		-
		Total Fund Equity	\$ -
<hr/>			
Family Protection - 240			
<hr/>			
Assets			
	Cash		9,215
		Total Assets	\$ 9,215
Fund Equity			
	Unassigned Fund Balance		9,212
		Total Fund Equity	\$ 9,212

Balance Sheet - All Funds
For Period Ending
December 31, 2023

Law Library - 241

Assets

Cash		75,208
	Total Assets	\$ 75,208

Liabilities

Accounts Payable		1,423
	Total Liabilities	\$ 1,423

Fund Equity

Unassigned Fund Balance		56,647
	Total Fund Equity	\$ 56,647

Child Abuse Prevention - 242

Assets

Cash		9,502
	Total Assets	\$ 9,502

Fund Equity

Unassigned Fund Balance		8,903
	Total Fund Equity	\$ 8,903

JCT Fee - 243

Assets

Cash		45,222
	Total Assets	\$ 45,222

Fund Equity

Unassigned Fund Balance		47,876
	Total Fund Equity	\$ 47,876

Child Welfare Board - 245

Assets

Cash		49,167
Petty Cash		500
	Total Assets	\$ 49,667

Fund Equity

Unassigned Fund Balance		56,766
	Total Fund Equity	\$ 56,766

District Attorney Protection Fee (Hot CK) - 246

Assets

Cash		728
Petty Cash		200
	Total Assets	\$ 929

Fund Equity

Unassigned Fund Balance		629
	Total Fund Equity	\$ 629

District Attorney Apportionment - 247

Assets

Cash		8,949
	Total Assets	\$ 8,949

Balance Sheet - All Funds
For Period Ending
December 31, 2023

Liabilities			
	Accounts Payable		60
	Other Payable		73
	Total Liabilities	\$	133
Fund Equity			
	Unassigned Fund Balance		8,479
	Total Fund Equity	\$	8,479
<hr/>			
County Clerk Records Archive - 248			
Assets			
	Cash		57,793
	Total Assets	\$	57,793
Liabilities			
	Other Payable		333
	Total Liabilities	\$	333
Fund Equity			
	Unassigned Fund Balance		49,345
	Total Fund Equity	\$	49,345
<hr/>			
District Clerk Records Management & Preservation - 249			
Assets			
	Cash		9,615
	Total Assets	\$	9,615
Fund Equity			
	Unassigned Fund Balance		9,965
	Total Fund Equity	\$	9,965
<hr/>			
County Clerk Records Management & Preservation - 250			
Assets			
	Cash		74,147
	Total Assets	\$	74,147
Fund Equity			
	Unassigned Fund Balance		58,063
	Total Fund Equity	\$	58,063
<hr/>			
Court Reporter Services - 251			
Assets			
	Cash		25,778
	Total Assets	\$	25,778
Fund Equity			
	Unassigned Fund Balance		17,150
	Total Fund Equity	\$	17,150
<hr/>			
Dare Program - 252			
Assets			
	Cash		10,469
	Total Assets	\$	10,469

Balance Sheet - All Funds
For Period Ending
December 31, 2023

Fund Equity			
	Unassigned Fund Balance	12,448	
	Total Fund Equity	\$ 12,448	
<hr/>			
Community Development - 253			
Assets			
	Cash	(870)	
	Total Assets	\$ (870)	
Fund Equity			
	Unassigned Fund Balance	-	
	Total Fund Equity	\$ -	
<hr/>			
County Records Management & Preservation - 254			
Assets			
	Cash	88,117	
	Total Assets	\$ 88,117	
Fund Equity			
	Unassigned Fund Balance	66,628	
	Total Fund Equity	\$ 66,628	
<hr/>			
Security Service - 255			
Assets			
	Cash	22,996	
	Total Assets	\$ 22,996	
Liabilities			
	Other Payable	277	
	Total Liabilities	\$ 277	
Fund Equity			
	Unassigned Fund Balance	57,885	
	Total Fund Equity	\$ 57,885	
<hr/>			
Justice Court Building Security - 256			
Assets			
	Cash	32,275	
	Total Assets	\$ 32,275	
Fund Equity			
	Unassigned Fund Balance	32,056	
	Total Fund Equity	\$ 32,056	
<hr/>			
Historical Commission - 257			
Assets			
	Cash	530	
	Total Assets	\$ 530	
Fund Equity			
	Unassigned Fund Balance	530	
	Total Fund Equity	\$ 530	
<hr/>			
Pre-Trial Diversion - 259			
Assets			
	Cash	18,232	
	Total Assets	\$ 18,232	

Balance Sheet - All Funds
For Period Ending
December 31, 2023

Fund Equity			
	Unassigned Fund Balance	6,382	
	Total Fund Equity	\$ 6,382	
<hr/>			
Election Service Contract - 261			
Assets			
	Cash	10,862	
	Total Assets	\$ 10,862	
Fund Equity			
	Unassigned Fund Balance	3,877	
	Total Fund Equity	\$ 3,877	
<hr/>			
County & District Court Technology - 262			
Assets			
	Cash	5,903	
	Total Assets	\$ 5,903	
Fund Equity			
	Unassigned Fund Balance	5,777	
	Total Fund Equity	\$ 5,777	
<hr/>			
Court Records Preservation - 264			
Assets			
	Cash	42,171	
	Total Assets	\$ 42,171	
Fund Equity			
	Unassigned Fund Balance	41,651	
	Total Fund Equity	\$ 41,651	
<hr/>			
District Clerk Technology - 265			
Assets			
	Cash	63,628	
	Total Assets	\$ 63,628	
Fund Equity			
	Unassigned Fund Balance	63,022	
	Total Fund Equity	\$ 63,022	
<hr/>			
Child Safety Fee - 268			
Assets			
	Cash	74,349	
	Total Assets	\$ 74,349	
Fund Equity			
	Unassigned Fund Balance	41,745	
	Total Fund Equity	\$ 41,745	
<hr/>			
HAVA Grant - 270			
Assets			
	Cash	8,375	
	Total Assets	\$ 8,375	

Balance Sheet - All Funds
For Period Ending
December 31, 2023

Fund Equity		Unassigned Fund Balance	8,375
		Total Fund Equity	\$ 8,375
<hr/>			
Jail Commissary - 273			
Assets			
	Cash		84,266
		Total Assets	\$ 84,266
Fund Equity			
	Unassigned Fund Balance		41,556
		Total Fund Equity	\$ 41,556
<hr/>			
VAWA/VOCA - 274			
Assets			
	Cash		(16,356)
		Total Assets	\$ (16,356)
Liabilities			
	Other Payable		624
		Total Liabilities	\$ 624
Fund Equity			
	Unassigned Fund Balance		23,283
		Total Fund Equity	\$ 23,283
<hr/>			
Texas Vine Grant - 275			
Assets			
	Cash		(3,837)
		Total Assets	\$ (3,837)
Fund Equity			
	Unassigned Fund Balance		-
		Total Fund Equity	\$ -
<hr/>			
Indigent Defense Grant - 277			
Assets			
	Cash		17,510
		Total Assets	\$ 17,510
Fund Equity			
	Unassigned Fund Balance		201,236
		Total Fund Equity	\$ 201,236
<hr/>			
Guardianship - 281			
Assets			
	Cash		63,399
		Total Assets	\$ 63,399
Fund Equity			
	Unassigned Fund Balance		58,939
		Total Fund Equity	\$ 58,939

**Balance Sheet - All Funds
For Period Ending
December 31, 2023**

911 ETCOG Appropriation - 283

Assets			
Cash		398,380	
	Total Assets	\$ 398,380	
Fund Equity			
Unassigned Fund Balance		398,380	
	Total Fund Equity	\$ 398,380	

Community Development Block Grant - 285

Assets			
Cash		(42,500)	
	Total Assets	\$ (42,500)	
Fund Equity			
Unassigned Fund Balance		-	
	Total Fund Equity	\$ -	

Medical Reserve Grant - 286

Assets			
Cash		293	
	Total Assets	\$ 293	
Liabilities			
Unearned Revenue		17,500	
	Total Liabilities	\$ 17,500	
Fund Equity			
Unassigned Fund Balance		-	
	Total Fund Equity	\$ -	

Leose - 295

Assets			
Cash		607	
	Total Assets	\$ 607	
Fund Equity			
Unassigned Fund Balance		-	
	Total Fund Equity	\$ -	

DA Drug Forfeiture - 300

Assets			
Cash		82,039	
Petty Cash		1,000	
	Total Assets	\$ 83,039	
Liabilities			
Accounts Payable		106	
Other Payable		340	
	Total Liabilities	\$ 447	
Fund Equity			
Unassigned Fund Balance		178,913	
	Total Fund Equity	\$ 178,913	

Balance Sheet - All Funds
For Period Ending
December 31, 2023

Sheriff Forfeiture (Local) - 301

Assets			
Cash		29,045	
	Total Assets	\$	29,045
Fund Equity			
Unassigned Fund Balance		31,487	
	Total Fund Equity	\$	31,487

DA Forfeiture (Federal) - 303

Assets			
Cash		28,343	
	Total Assets	\$	28,343
Fund Equity			
Unassigned Fund Balance		24,966	
	Total Fund Equity	\$	24,966

Permanent Improvement - 400

Assets			
Cash		196,064	
Investments		2,051,984	
Property Taxes Receivable (Delinquent)		4,137	
Estimated Taxes Uncollectible		(207)	
	Total Assets	\$	2,251,977
Liabilities			
Accounts Payable		10,291	
Deferred Revenue		3,930	
	Total Liabilities	\$	14,221
Fund Equity			
Unassigned Fund Balance		1,923,326	
Assigned Fund Balance		266,290	
	Total Fund Equity	\$	2,189,615

Series 21 Civic Center - 405

Assets			
Cash		5,921,827	
	Total Assets	\$	5,921,827
Fund Equity			
Unassigned Fund Balance		5,879,590	
	Total Fund Equity	\$	5,879,590

Series 20 R&B Construction - 412

Assets			
Cash		387,208	
	Total Assets	\$	387,208
Fund Equity			
Unassigned Fund Balance		504,627	
	Total Fund Equity	\$	504,627

Balance Sheet - All Funds
For Period Ending
December 31, 2023

Interest & Sinking - 500

Assets

Cash	2,199,429
Taxes Receivable (Delinquent)	1,826,221
Uncollectible Taxes	(91,311)

Total Assets \$ 3,934,338

Liabilities

Deferred Revenue	1,729,499
Advanced Property Taxes Collected	744,390

Total Liabilities \$ 2,473,889

Fund Equity

Unassigned Fund Balance	1,414,405
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Total Fund Equity \$ 1,414,405

Insurance Trust 501 C - 600

Assets

Cash	89,206
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Total Assets \$ 89,206

Fund Equity

Unassigned Fund Balance	88,864
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Total Fund Equity \$ 88,864

Debt Service Schedule - Outstanding Debt

General Obligation Refunding Bonds, Series 2012					
<p>On July 15, 2012, the County issued \$8,660,000 of general obligation refunding bonds to provide resources to purchase U.S. Government State and Local Government Series securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of \$5,390,000 for the General Obligation Bonds, Series 2005 and \$2,735,000 for the Certificates of Obligations, Series 2003.</p>					
Fiscal Year	Principal Due 2/1	Interest Rate	Interest Due 2/1	Interest Due 8/1	Total
2023	\$ 1,070,000.00	2.50%	\$ 13,375.00	\$ -	\$ 1,083,375.00
	<u>\$ 1,070,000.00</u>		<u>\$ 13,375.00</u>	<u>\$ -</u>	<u>\$ 1,083,375.00</u>

Tax Road Bond, Series 2017					
<p>In February 2017, the County issued \$6,450,000 of unlimited tax road bonds with an interest rate of 4%. These bonds were issued for the construction, maintenance, and operation of roads and turnpikes and professional services. Principal payments begin February 15, 2024 and are payable in annual installments of \$350,000 to \$590,000 through February 15, 2037.</p>					
Fiscal Year	Principal Due 2/1	Interest Rate	Interest Due 2/1	Interest Due 8/1	Total
2023	\$ -	4.00%	\$ 129,000.00	\$ 129,000.00	\$ 258,000.00
2024	\$ 350,000.00	4.00%	\$ 129,000.00	\$ 122,000.00	\$ 601,000.00
2025	\$ 365,000.00	4.00%	\$ 122,000.00	\$ 114,700.00	\$ 601,700.00
2026	\$ 380,000.00	4.00%	\$ 114,700.00	\$ 107,100.00	\$ 601,800.00
2027	\$ 395,000.00	4.00%	\$ 107,100.00	\$ 99,200.00	\$ 601,300.00
2028	\$ 410,000.00	4.00%	\$ 99,200.00	\$ 91,000.00	\$ 600,200.00
2029	\$ 430,000.00	4.00%	\$ 91,000.00	\$ 82,400.00	\$ 603,400.00
2030	\$ 445,000.00	4.00%	\$ 82,400.00	\$ 73,500.00	\$ 600,900.00
2031	\$ 465,000.00	4.00%	\$ 73,500.00	\$ 64,200.00	\$ 602,700.00
2032	\$ 485,000.00	4.00%	\$ 64,200.00	\$ 54,500.00	\$ 603,700.00
2033	\$ 500,000.00	4.00%	\$ 54,500.00	\$ 44,500.00	\$ 599,000.00
2034	\$ 525,000.00	4.00%	\$ 44,500.00	\$ 34,000.00	\$ 603,500.00
2035	\$ 545,000.00	4.00%	\$ 34,000.00	\$ 23,100.00	\$ 602,100.00
2036	\$ 565,000.00	4.00%	\$ 23,100.00	\$ 11,800.00	\$ 599,900.00
2037	\$ 590,000.00	4.00%	\$ 11,800.00	\$ -	\$ 601,800.00
	<u>\$ 6,450,000.00</u>		<u>\$ 1,180,000.00</u>	<u>\$ 1,051,000.00</u>	<u>\$ 8,681,000.00</u>

Debt Service Schedule - Outstanding Debt

Tax Road Bond, Series 2018					
<p>In June 2018, the County issued \$6,635,000 of unlimited tax road bonds with an interest rate of 4%. These bonds were also issued for the construction, maintenance, and operation of roads and turnpikes and professional services. Principal payments begin February 15, 2024 and are payable in annual installments of \$330,000 to \$575,000 through February 15, 2038.</p>					
Fiscal Year	Principal Due 2/1	Interest Rate	Interest Due 2/1	Interest Due 8/1	Total
2023	\$ -	4.00%	\$ 132,700.00	\$ 132,700.00	\$ 265,400.00
2024	\$ 330,000.00	4.00%	\$ 132,700.00	\$ 126,100.00	\$ 588,800.00
2025	\$ 345,000.00	4.00%	\$ 126,100.00	\$ 119,200.00	\$ 590,300.00
2026	\$ 355,000.00	4.00%	\$ 119,200.00	\$ 112,100.00	\$ 586,300.00
2027	\$ 370,000.00	4.00%	\$ 112,100.00	\$ 104,700.00	\$ 586,800.00
2028	\$ 385,000.00	4.00%	\$ 104,700.00	\$ 97,000.00	\$ 586,700.00
2029	\$ 405,000.00	4.00%	\$ 97,000.00	\$ 88,900.00	\$ 590,900.00
2030	\$ 420,000.00	4.00%	\$ 88,900.00	\$ 80,500.00	\$ 589,400.00
2031	\$ 435,000.00	4.00%	\$ 80,500.00	\$ 71,800.00	\$ 587,300.00
2032	\$ 455,000.00	4.00%	\$ 71,800.00	\$ 62,700.00	\$ 589,500.00
2033	\$ 470,000.00	4.00%	\$ 62,700.00	\$ 53,300.00	\$ 586,000.00
2034	\$ 490,000.00	4.00%	\$ 53,300.00	\$ 43,500.00	\$ 586,800.00
2035	\$ 510,000.00	4.00%	\$ 43,500.00	\$ 33,300.00	\$ 586,800.00
2036	\$ 535,000.00	4.00%	\$ 33,300.00	\$ 22,600.00	\$ 590,900.00
2037	\$ 555,000.00	4.00%	\$ 22,600.00	\$ 11,500.00	\$ 589,100.00
2038	\$ 575,000.00	4.00%	\$ 11,500.00	\$ -	\$ 586,500.00
	<u>\$ 6,635,000.00</u>		<u>\$ 1,148,400.00</u>	<u>\$ 1,027,200.00</u>	<u>\$ 9,087,500.00</u>

Tax Road Bond, Series 2020					
<p>In June 2020, the County issued \$5,130,000 of unlimited tax road bonds with an interest rate of 4%. These bonds were also issued for the construction, maintenance, and operation of roads and turnpikes and professional services. Principal payments begin February 15, 2024 and are payable in annual installments of \$215,000 to \$410,000 through February 15, 2040.</p>					
Fiscal Year	Principal Due 2/1	Interest Rate	Interest Due 2/1	Interest Due 8/1	Total
2023	\$ -	4.00%	\$ 102,600.00	\$ 102,600.00	\$ 205,200.00
2024	\$ 215,000.00	4.00%	\$ 102,600.00	\$ 98,300.00	\$ 415,900.00
2025	\$ 225,000.00	4.00%	\$ 98,300.00	\$ 93,800.00	\$ 417,100.00
2026	\$ 235,000.00	4.00%	\$ 93,800.00	\$ 89,100.00	\$ 417,900.00
2027	\$ 240,000.00	4.00%	\$ 89,100.00	\$ 84,300.00	\$ 413,400.00
2028	\$ 250,000.00	4.00%	\$ 84,300.00	\$ 79,300.00	\$ 413,600.00
2029	\$ 265,000.00	4.00%	\$ 79,300.00	\$ 74,000.00	\$ 418,300.00
2030	\$ 275,000.00	4.00%	\$ 74,000.00	\$ 68,500.00	\$ 417,500.00
2031	\$ 285,000.00	4.00%	\$ 68,500.00	\$ 62,800.00	\$ 416,300.00
2032	\$ 295,000.00	4.00%	\$ 62,800.00	\$ 56,900.00	\$ 414,700.00

Debt Service Schedule - Outstanding Debt

2033	\$	310,000.00	4.00%	\$	56,900.00	\$	50,700.00	\$	417,600.00
2034	\$	320,000.00	4.00%	\$	50,700.00	\$	44,300.00	\$	415,000.00
2035	\$	335,000.00	4.00%	\$	44,300.00	\$	37,600.00	\$	416,900.00
2036	\$	345,000.00	4.00%	\$	37,600.00	\$	30,700.00	\$	413,300.00
2037	\$	360,000.00	4.00%	\$	30,700.00	\$	23,500.00	\$	414,200.00
2038	\$	375,000.00	4.00%	\$	23,500.00	\$	16,000.00	\$	414,500.00
2039	\$	390,000.00	4.00%	\$	16,000.00	\$	8,200.00	\$	414,200.00
2040	\$	410,000.00	4.00%	\$	8,200.00			\$	418,200.00
	\$	5,130,000.00		\$	1,123,200.00	\$	1,020,600.00	\$	7,273,800.00

Certificates of Obligation, Series 2021

In October 2021, the County issued \$5,885,000 of certificates of obligation with an interest rate of 3%. The certificates of obligation were issued for the renovation and improvement of the Civic Center. Principal payments begin February 15, 2023 and are payable in annual installments of \$235,000 to \$400,000 through February 15, 2042

Fiscal Year	Principal Due 2/1	Interest Rate	Interest Due 2/1	Interest Due 8/1	Total
2023	\$ -	3.00%	\$ 216,764.17	\$ 88,275.00	\$ 305,039.17
2024	\$ 235,000.00	3.00%	\$ 88,275.00	\$ 84,750.00	\$ 408,025.00
2025	\$ 235,000.00	3.00%	\$ 84,750.00	\$ 81,225.00	\$ 400,975.00
2026	\$ 245,000.00	3.00%	\$ 81,225.00	\$ 77,550.00	\$ 403,775.00
2027	\$ 260,000.00	3.00%	\$ 77,550.00	\$ 73,650.00	\$ 411,200.00
2028	\$ 270,000.00	3.00%	\$ 73,650.00	\$ 69,600.00	\$ 413,250.00
2029	\$ 265,000.00	3.00%	\$ 69,600.00	\$ 65,625.00	\$ 400,225.00
2030	\$ 275,000.00	3.00%	\$ 65,625.00	\$ 61,500.00	\$ 402,125.00
2031	\$ 285,000.00	3.00%	\$ 61,500.00	\$ 57,225.00	\$ 403,725.00
2032	\$ 295,000.00	3.00%	\$ 57,225.00	\$ 52,800.00	\$ 405,025.00
2033	\$ 310,000.00	3.00%	\$ 52,800.00	\$ 48,150.00	\$ 410,950.00
2034	\$ 315,000.00	3.00%	\$ 48,150.00	\$ 43,425.00	\$ 406,575.00
2035	\$ 325,000.00	3.00%	\$ 43,425.00	\$ 38,550.00	\$ 406,975.00
2036	\$ 335,000.00	3.00%	\$ 38,550.00	\$ 33,525.00	\$ 407,075.00
2037	\$ 345,000.00	3.00%	\$ 33,525.00	\$ 28,350.00	\$ 406,875.00
2038	\$ 355,000.00	3.00%	\$ 28,350.00	\$ 23,025.00	\$ 406,375.00
2039	\$ 365,000.00	3.00%	\$ 23,025.00	\$ 17,550.00	\$ 405,575.00
2040	\$ 380,000.00	3.00%	\$ 17,550.00	\$ 11,850.00	\$ 409,400.00
2041	\$ 390,000.00	3.00%	\$ 11,850.00	\$ 6,000.00	\$ 407,850.00
2042	\$ 400,000.00	3.00%	\$ 6,000.00	\$ -	\$ 406,000.00
	\$ 5,885,000.00		\$ 1,179,389.17	\$ 962,625.00	\$ 8,027,014.17

Total Debt Outstanding as of 01-01-2023	\$ 25,170,000
Less scheduled principal payments for FY23	(1,070,000)
Total Debt Outstanding as of 01-01-2024	\$ 24,100,000