

ANDERSON COUNTY, TEXAS

MONTHLY UNAUDITED FINANCIAL REPORT

FOR THE MONTH ENDED

February 29, 2024



FILED FOR RECORD
at 9:33 o'clock A M.

APR 22 2024

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

Prepared by

ANDERSON COUNTY AUDITOR

Megan Lambright
County Auditor



MS
04-22-2024

Anderson County, Texas
Unaudited Monthly Financial Report

As of
February 29, 2024

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Megan Lambright
Anderson County Auditor



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March 25, 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 February 1, 2024 – February 29, 2024. 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".

Megan Lambright
Anderson County Auditor

Revenues by Fund

Budget and Year-to-Date for the Period Ending
February 29, 2024

<u>General Fund - 100</u>	Current Budget	Year to Date Actual	% of Budget	Budget Balance
Taxes Current	17,355,952	8,789,123	51%	8,566,829
Taxes Delinquent	225,000	15,269	7%	209,731
Penalty & Interest	225,000	13,901	6%	211,099
Auto CtycomGen & CntycomR&B	105,000	10,209	10%	94,791
Auto License Fee	55,000	7,587	14%	47,413
Boat Registration	400	71	18%	329
Beer License & Liquor Permit	7,000	-	0%	7,000
Misc Receipts-Tax Office	35,000	3,672	10%	31,328
State Fee-Gross & Axle Weigh	90,000	-	0%	90,000
Vehicle Terp & Sales Tax	360,000	-	0%	360,000
Auto Reg R&B - 100%	790,000	395,180	50%	394,820
County Judge	800	92	12%	708
Sheriff	130,000	16,961	13%	113,039
Misdemeanor DA	2,500	-	0%	2,500
County Clerk	390,000	28,111	7%	361,889
District Clerk	205,000	22,723	11%	182,277
JP 1	50,000	2,186	4%	47,814
JP 2	50,000	2,366	5%	47,634
JP 3	75,000	4,313	6%	70,687
JP 4	50,000	1,917	4%	48,083
Constable 1	10,000	800	8%	9,200
Constable 2	8,000	1,075	13%	6,925
Constable 3	6,000	200	3%	5,800
Constable 4	6,000	575	10%	5,425
Bond Supervision	75,000	6,283	8%	68,717
\$2 Transaction Fee	1,000	70	7%	930
Vital Statistics Fee	3,500	287	8%	3,213
Lateral Road Receipts	53,000	-	0%	53,000
Court Appt Attorneys	50,000	8,169	16%	41,831
Bail Bondsmen License Fees	1,000	-	0%	1,000
Public Probate Admin. Fee	1,000	320	32%	680
County Specialty Court	4,000	-	0%	4,000
Jury Fees	20,000	1,169	6%	18,831
State Service Fees	40,000	8,485	21%	31,515
State Sales Tax	4,000,000	-	0%	4,000,000
Mixed Beverage Tax	50,000	-	0%	50,000
Refund CC&L	84,000	21,000	25%	63,000
County Judge Salary Supplement	25,200	-	0%	25,200
American Tobacco Co Settlement	12,000	-	0%	12,000
TDCJ Rider 78	10,000	2,000	20%	8,000
Indigent Defense Grant	40,000	-	0%	40,000
City Of Palestine Inmate Fund	56,575	9,429	17%	47,146
Cash Bond Forfeiture Receipt	7,500	-	0%	7,500
Septic Tank Receipts	35,000	7,345	21%	27,655
Reimb. Salary Expenses	63,000	5,950	9%	57,050
ILA Frankston Dispatching	12,000	2,000	17%	10,000
Coll Fee From PISD	16,000	-	0%	16,000
Coll Fee From Slocum ISD	4,000	-	0%	4,000
Coll Fee From Neches ISD	3,000	-	0%	3,000
Collect Fee from City Palestine	11,000	-	0%	11,000

Revenues by Fund
Budget and Year-to-Date for the Period Ending
February 29, 2024

	Current Budget	Year to Date Actual	% of Budget	Budget Balance
<i>General Fund - 100 (cont.)</i>				
Coll Fee From WISD	5,900	-	0%	5,900
Other Revenue	50,000	942	2%	49,058
Estray Fees	10,000	-	0%	10,000
Coll Fee From Elkhart ISD	4,000	-	0%	4,000
Coll Fee From City of Elkhart	1,200	100	8%	1,100
Inmate Phone System Refunds	100,000	4,096	4%	95,904
Dogwood Park Fees	1,200	300	25%	900
Coll Fee From Frankston ISD	4,000	-	0%	4,000
Coll Fee From TVCC	9,000	4,120	46%	4,880
Vending / Employee Recog.	1,000	242	24%	758
Coll Fee From Cayuga ISD	4,000	(150)	-4%	4,150
Coll Fee From City of Frankston	500	-	0%	500
Insurance Proceeds	-	15,725	0%	(15,725)
Interest	275,000	72,673	26%	202,327
Surplus	2,312,268	-	0%	2,312,268
Total Fund 100	\$ 27,687,495	\$ 9,486,885	34%	\$ 18,200,610
<i>Farm to Market & Lateral Road - 210</i>				
Taxes Current	534,482	275,908	52%	258,574
Taxes Delinquent	10,000	680	7%	9,320
Penalty & Interest	12,000	563	5%	11,438
Interest	5,000	1,077	22%	3,923
Surplus	43,518	-	0%	43,518
Total Fund 210	\$ 605,000	\$ 278,226	46%	\$ 326,774
<i>Disaster Relief Fund - 214</i>				
Surplus	5,007	-	0%	5,007
Total Fund 214	\$ 5,007	\$ -	0%	\$ 5,007
<i>Hotel Occupancy Tax - 215</i>				
Hotel Occupancy Tax	180,000	13,266	7%	166,734
Surplus	440,478	-	0%	440,478
Total Fund 215	\$ 620,478	\$ 13,266	2%	\$ 607,212
<i>County Cemetery - 216</i>				
Surplus	464	-	0%	464
Total Fund 216	\$ 464	\$ -	0%	\$ 464
<i>Court Facility Fee - 217</i>				
County Clerk	5,000	960	19%	4,040
District Clerk	10,000	1,374	14%	8,626
Surplus	36,796	-	0%	36,796
Total Fund 217	\$ 51,796	\$ 2,334	0%	\$ 49,462
<i>Veteran's Service Office - 221</i>				
Jury Donations	100	1,390	1390%	(1,290)
Surplus	1,106	-	0%	1,106
Total Fund 221	\$ 1,206	\$ 1,390	0%	\$ (184)

Revenues by Fund
 Budget and Year-to-Date for the Period Ending
 February 29, 2024

	Current Budget	Year to Date Actual	% of Budget	Budget Balance
<i>Language Access - 222</i>				
County Clerk	1,000	144	14%	856
District Clerk	1,500	206	14%	1,294
JP 1	250	-	0%	250
JP 2	250	-	0%	250
JP 3	250	-	0%	250
JP 4	250	-	0%	250
Surplus	4,987	-	0%	4,987
Total Fund 222	\$ 8,487	\$ 350	4%	\$ 8,137
<i>Family Protection - 240</i>				
District Clerk	100	-	0%	100
Surplus	8,222	-	0%	8,222
Total Fund 240	\$ 8,322	-	0%	\$ 8,322
<i>Law Library - 241</i>				
County Clerk	10,000	1,680	17%	8,320
District Clerk	13,000	2,466	19%	10,534
Surplus	54,647	-	0%	54,647
Total Fund 241	\$ 77,647	\$ 4,146	5%	\$ 73,501
<i>Child Abuse Prevention - 242</i>				
Fees - DC	500	193	39%	307
Surplus	7,403	-	0%	7,403
Total Fund 242	\$ 7,903	\$ 193	2%	\$ 7,710
<i>JCT Fee - 243</i>				
JCT Fees	6,000	41	1%	5,959
Truancy Court Fee	100	-	0%	100
Surplus	30,376	-	0%	30,376
Total Fund 243	\$ 36,476	\$ 41	0%	\$ 36,435
<i>Child Welfare Board - 245</i>				
Donations	100	1,690	1690%	(1,590)
Surplus	38,766	-	0%	38,766
Total Fund 245	\$ 38,866	\$ 1,690	4%	\$ 37,176
<i>CC Records Archive - 248</i>				
Co Clerk Records Archive	80,000	4,490	6%	75,510
Surplus	40,063	-	0%	40,063
Total Fund 248	\$ 120,063	\$ 4,490	4%	\$ 115,573
<i>DC Records Management and Preservation - 249</i>				
District Clerk	4,500	37	1%	4,463
Surplus	9,965	-	0%	9,965
Total Fund 249	\$ 14,465	\$ 37	0%	\$ 14,428
<i>CC Records Management and Preservation - 250</i>				
County Clerk	85,000	4,550	5%	80,450
Surplus	93,064	-	0%	93,064
Total Fund 250	\$ 178,064	\$ 4,550	3%	\$ 173,514

Revenues by Fund
Budget and Year-to-Date for the Period Ending
February 29, 2024

	Current Budget	Year to Date Actual	% of Budget	Budget Balance
<i>Court Reporter Services - 251</i>				
County Clerk	6,000	1,200	20%	4,800
District Clerk	13,000	1,753	13%	11,247
Surplus	21,150	-	0%	21,150
Total Fund 251	\$ 40,150	\$ 2,953	7%	\$ 37,197
<i>Dare Program - 252</i>				
Surplus	9,448	-	0%	9,448
Total Fund 252	\$ 9,448	\$ -	0%	\$ 9,448
<i>County Records Management and Preservation - 254</i>				
County Clerk	8,000	1,040	13%	6,960
District Clerk	20,000	2,484	12%	17,516
Surplus	38,628	-	0%	38,628
Total Fund 254	\$ 66,628	\$ 3,524	5%	\$ 63,104
<i>Security Service Fee - 255</i>				
County Clerk	14,000	960	7%	13,040
District Clerk	12,000	1,412	12%	10,588
JP 1	1,500	4	0%	1,496
JP 2	1,500	21	1%	1,479
JP 3	1,500	6	0%	1,494
JP 4	1,500	-	0%	1,500
Transfers From Other Funds	10,000	-	0%	10,000
Surplus	49,885	-	0%	49,885
Total Fund 255	\$ 91,885	\$ 2,402	3%	\$ 89,483
<i>Justice Court Building Security - 256</i>				
Justice Court Bldg Security Revenue	300	9	3%	291
Surplus	27,356	-	0%	27,356
Total Fund 256	\$ 27,656	\$ 9	0%	\$ 27,647
<i>Historical Commission - 257</i>				
Surplus	430	-	0%	430
Total Fund 257	\$ 430	\$ -	0%	\$ 430
<i>Pre-Trial Diversion - 259</i>				
Other Revenue	5,000	3,500	70%	1,500
Surplus	12,382	-	0%	12,382
Total Fund 259	\$ 17,382	\$ 3,500	20%	\$ 13,882
<i>Election Service Contract - 261</i>				
Other Revenue	-	301	0%	(301)
Total Fund 261	\$ -	\$ 301	0%	\$ (301)
<i>County & District Court Technology - 262</i>				
County Clerk	500	-	0%	500
District Clerk	700	16	2%	684
Surplus	3,977	-	0%	3,977
Total Fund 262	\$ 5,177	\$ 16	0%	\$ 5,161

Revenues by Fund

Budget and Year-to-Date for the Period Ending
February 29, 2024

	Current Budget	Year to Date Actual	% of Budget	Budget Balance
<i>Court Records Preservation - 264</i>				
County Clerk	150	-	0%	150
District Clerk	1,000	25	2%	975
Surplus	37,651	-	0%	37,651
Total Fund 264	\$ 38,801	\$ 25	0%	\$ 38,776
<i>District Clerk Technology - 265</i>				
District Clerk Technology Fee	1,000	35	3%	965
Surplus	59,023	-	0%	59,023
Total Fund 265	\$ 60,023	\$ 35	0%	\$ 59,988
<i>Child Safety Fee - 268</i>				
Child Safety Fee Revenue	36,000	3,893	11%	32,107
Surplus	48,745	-	0%	48,745
Total Fund 268	\$ 84,745	\$ 3,893	5%	\$ 80,852
<i>Jail Commissary - 273</i>				
Commissary Sales	-	21,336	0%	(21,336)
Interest	-	64	0%	(64)
Total Fund 273	\$ -	\$ 21,401	0%	\$ (21,401)
<i>Indigent Defense Grant - 277</i>				
Surplus	201,236	-	0%	201,236
Total Fund 277	\$ 201,236	\$ -	0%	\$ 201,236
<i>Guardianship - 281</i>				
Guardianship Fee	4,500	640	14%	3,860
Surplus	53,439	-	0%	53,439
Total Fund 281	\$ 57,939	\$ 640	1%	\$ 57,299
<i>911 ETCOG Appopriation - 283</i>				
Surplus	398,300	-	0%	398,300
Total Fund 283	\$ 398,300	\$ -	0%	\$ 398,300
<i>DA Drug Forfeiture - 300</i>				
Interest	1,000	136	14%	864
Forfeitures	10,000	-	0%	10,000
Surplus	92,012	-	0%	92,012
Total Fund 300	\$ 103,012	\$ 136	0%	\$ 102,876
<i>Sheriff Forfeiture - Local - 301</i>				
Interest	200	55	28%	145
Surplus	31,487	-	0%	31,487
Total Fund 301	\$ 31,687	\$ 55	0%	\$ 31,632
<i>DA Forfeiture - Federal - 303</i>				
Forfeitures	-	7,807	0%	(7,807)
Surplus	28,343	-	0%	28,343
Total Fund 303	\$ 28,343	\$ 7,807	28%	\$ 20,536

Revenues by Fund

Budget and Year-to-Date for the Period Ending
February 29, 2024

	Current Budget	Year to Date Actual	% of Budget	Budget Balance
<hr/> <i>Permanent Improvement - 400</i> <hr/>				
Interest	50,000	9,713	19%	40,287
Surplus	983,326	-	0%	983,326
Total Fund 400	\$ 1,033,326	\$ 9,713	1%	\$ 1,023,613
<hr/> <i>Series 21 Civic Center - 405</i> <hr/>				
Interest	30,000	11,304	38%	18,696
Surplus	4,889,590	-	0%	4,889,590
Total Fund 405	\$ 4,919,590	\$ 11,304	0%	\$ 4,908,286
<hr/> <i>Series 20 R&B Construction - 412</i> <hr/>				
Interest	-	413	0%	(413)
Total Fund 412	\$ -	\$ 413	0%	\$ (413)
<hr/> <i>Interest & Sinking - 500</i> <hr/>				
Taxes - Current	1,682,537	851,587	51%	830,950
Taxes Delinquent	15,000	2,072	14%	12,928
Penalty & Interest	-	1,661	0%	(1,661)
Interest - Now	-	1,854	0%	(1,854)
Surplus	1,316,188	-	0%	1,316,188
Total Fund 500	\$ 3,013,725	\$ 857,174	28%	\$ 2,156,551
<hr/> <i>Insurance 501(C) Trust - 600</i> <hr/>				
Interest	150	95	63%	55
Surplus	88,964	-	0%	88,964
Total Fund 600	\$ 89,114	\$ 95	0%	\$ 89,019
<hr/> Grand Total <hr/>				
	\$ 39,780,336	\$ 10,722,998	27%	\$ 29,057,338

Expenditures - All Funds
Budget and Year-to-Date for the Period Ended
February 29, 2024

Fund	Department	Adopted Budget	Changes to Budget	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	96,800	-	96,800	14,892	-	15%	81,908
	Salary	319,236	-	319,236	38,305	-	12%	280,931
	Benefits	158,387	-	158,387	21,988	-	14%	136,398
	<i>Operations</i>							
	Oper. Exp. - Non Cap	28,251	-	28,251	4,096	-	15%	24,155
	Total Expense	\$ 602,674	\$ -	\$ 602,674	\$ 79,281	\$ -	13%	\$ 523,392
	<u>101 County Judge</u>							
	<i>Personnel Services</i>							
	Elected Official	88,710	-	88,710	13,340	-	15%	75,370
	Salary	62,991	-	62,991	8,889	-	14%	54,102
	Benefits	50,563	-	50,563	5,971	-	12%	44,591
	<i>Operations</i>							
	Oper. Exp. - Non Cap	13,700	-	13,700	1,989	1,149	15%	10,562
	Total Expense	\$ 215,965	\$ -	\$ 215,965	\$ 30,189	\$ 1,149	14%	\$ 184,625
	<u>102 Treasurer</u>							
	<i>Personnel Services</i>							
	Elected Official	63,910	-	63,910	9,878	-	15%	54,031
	Salary	52,898	-	52,898	7,143	-	14%	45,755
	Benefits	44,488	-	44,488	6,721	-	15%	37,767
	<i>Operations</i>							
	Oper. Exp. - Non Cap	8,001	-	8,001	215	-	3%	7,786
	Total Expense	\$ 169,298	\$ -	\$ 169,298	\$ 23,958	\$ -	14%	\$ 145,339
	<u>103 Tax Assessor - Collector</u>							
	<i>Personnel Services</i>							
	Elected Official	63,910	-	63,910	11,196	-	18%	61,474
	Salary	539,203	-	539,203	72,154	-	13%	458,289
	Benefits	260,205	-	260,205	39,142	-	15%	221,064
	<i>Operations</i>							
	Oper. Exp. - Non Cap	41,500	-	41,500	2,191	1,210	5%	38,099
	Total Expense	\$ 904,818	\$ -	\$ 904,818	\$ 124,684	\$ 1,210	14%	\$ 778,925
	<u>104 County Clerk</u>							
	<i>Personnel Services</i>							
	Elected Official	63,910	-	63,910	10,258	-	16%	56,312
	Salary	334,906	-	334,906	39,921	-	12%	292,325
	Benefits	174,554	-	174,554	23,327	-	13%	151,226
	<i>Operations</i>							
	Oper. Exp. - Non Cap	30,000	-	30,000	2,145	417	7%	27,438
	Total Expense	\$ 603,369	\$ -	\$ 603,369	\$ 75,651	\$ 417	13%	\$ 527,301
	<u>105 Commissioners</u>							
	<i>Personnel Services</i>							
	Elected Official	255,639	-	255,639	40,169	-	16%	220,510
	Salary	50,970	-	50,970	6,601	-	13%	39,329
	Benefits	110,087	-	110,087	14,010	-	13%	96,077
	<i>Operations</i>							
	Oper. Exp. - Non Cap	3,202	-	3,202	-	-	0%	3,202
	Total Expense	\$ 419,899	\$ -	\$ 419,899	\$ 60,780	\$ -	14%	\$ 359,118
	<u>106 District Clerk</u>							
	<i>Personnel Services</i>							
	Elected Official	63,910	-	63,910	10,119	-	16%	55,551
	Salary	314,443	-	314,443	41,635	-	13%	271,048
	Benefits	160,275	-	160,275	23,493	-	15%	136,781
	<i>Operations</i>							
	Oper. Exp. - Non Cap	24,500	-	24,500	5,226	922	21%	18,352
	Total Expense	\$ 563,128	\$ -	\$ 563,128	\$ 80,474	\$ 922	14%	\$ 481,732
	<u>109 Courthouse/Annex</u>							
	<i>Personnel Services</i>							
	Salary	178,650	-	178,650	22,587	-	13%	156,063
	Benefits	78,033	-	78,033	12,074	-	15%	65,961
	<i>Operations</i>							
	Oper. Exp. - Non Cap	664,000	-	664,000	121,646	15,715	18%	526,640
	Total Expense	\$ 920,683	\$ -	\$ 920,683	\$ 156,306	\$ 15,715	17%	\$ 748,664

Expenditures - All Funds
Budget and Year-to-Date for the Period Ended
February 29, 2024

Fund	Department	Adopted Budget	Changes to Budget	Current Budget	Year to Date Actual	Purchase Orders Outstanding	% of Budget	Remaining Budget
<i>General Fund - 100 (cont..)</i>								
	110 Elections							
	<i>Personnel Services</i>							
	Salary	137,996	-	137,996	14,226	-	10%	123,771
	Benefits	50,502	-	50,502	6,004	-	12%	44,498
	<i>Operations</i>							
	Oper. Exp. - Non Cap	69,850	-	69,850	(469)	1,553	-1%	68,766
	Total Expense	\$ 258,348	\$ -	\$ 258,348	\$ 19,761	\$ 1,553	8%	\$ 237,034
	111 Capital Outlay							
	<i>Operations</i>							
	Oper. Exp. - Capital	620,000	-	620,000	205,841	18,510	33%	395,649
	Total Expense	\$ 620,000	\$ -	\$ 620,000	\$ 205,841	\$ 18,510	33%	\$ 395,649
	112 Miscellaneous							
	<i>Personnel Services</i>							
	Salary	5,638	-	5,638	867	-	15%	4,771
	Benefits	192,711	-	192,711	59,125	-	31%	133,585
	<i>Operations</i>							
	Oper. Exp. - Non Cap	2,147,403	-	2,147,403	615,059	1,211	29%	1,531,133
	Total Expense	\$ 2,345,751	\$ -	\$ 2,345,751	\$ 675,051	\$ 1,211	29%	\$ 1,669,489
	115 Information Technology							
	<i>Personnel Services</i>							
	Salary	206,041	-	206,041	27,829	-	14%	178,212
	Benefits	75,581	-	75,581	10,108	-	13%	65,472
	<i>Operations</i>							
	Oper. Exp. - Non Cap	702,001	-	702,001	146,887	82,746	21%	472,368
	Total Expense	\$ 983,622	\$ -	\$ 983,622	\$ 184,824	\$ 82,746	19%	\$ 716,052
	116 Collections							
	<i>Personnel Services</i>							
	Salary	47,310	-	47,310	6,420	-	14%	40,890
	Benefits	20,068	-	20,068	2,976	-	15%	17,093
	<i>Operations</i>							
	Oper. Exp. - Non Cap	9,151	-	9,151	5,650	-	62%	3,501
	Total Expense	\$ 76,529	\$ -	\$ 76,529	\$ 15,046	\$ -	20%	\$ 61,484
	200 County Court							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	82,202	-	82,202	11,094	-	13%	71,108
	Total Expense	\$ 82,202	\$ -	\$ 82,202	\$ 11,094	\$ -	13%	\$ 71,108
	201 County Court at Law							
	<i>Personnel Services</i>							
	Elected Official	182,990	-	182,990	28,362	-	15%	155,888
	Salary	127,131	-	127,131	17,682	-	14%	108,189
	Benefits	95,708	-	95,708	14,363	-	15%	81,345
	<i>Operations</i>							
	Oper. Exp. - Non Cap	163,001	-	163,001	15,167	-	9%	147,834
	Total Expense	\$ 568,831	\$ -	\$ 568,831	\$ 75,575	\$ -	13%	\$ 493,256
	202 District Court							
	<i>Personnel Services</i>							
	Salary	391,062	-	391,062	53,166	-	14%	337,896
	Benefits	143,034	-	143,034	22,445	-	16%	120,590
	<i>Operations</i>							
	Oper. Exp. - Non Cap	322,550	-	322,550	43,409	677	13%	278,464
	Total Expense	\$ 856,646	\$ -	\$ 856,646	\$ 119,020	\$ 677	14%	\$ 736,950
	204 District Attorney							
	<i>Personnel Services</i>							
	Salary	794,238	-	794,238	93,343	-	12%	700,895
	Benefits	285,976	-	285,976	32,477	-	11%	253,499
	<i>Operations</i>							
	Oper. Exp. - Non Cap	118,000	-	118,000	13,124	1,557	11%	103,319
	Total Expense	\$ 1,198,214	\$ -	\$ 1,198,214	\$ 138,944	\$ 1,557	12%	\$ 1,057,714
	205 JP PCT 1							
	<i>Personnel Services</i>							
	Elected Official	63,910	-	63,910	11,042	-	17%	60,627
	Salary	58,448	-	58,448	6,666	-	11%	44,021
	Benefits	44,946	-	44,946	6,642	-	15%	38,304

Expenditures - All Funds
Budget and Year-to-Date for the Period Ended
February 29, 2024

Fund	Department	Adopted Budget	Changes to Budget	Current Budget	Year to Date Actual	Purchase Orders Outstanding	% of Budget	Remaining Budget
<i>General Fund - 100 (cont..)</i>								
<u>205 JP PCT 1 (cont.)</u>								
<i>Operations</i>								
	Oper. Exp. - Non Cap	3,727	-	3,727	1,143	-	31%	2,584
	Total Expense	\$ 171,030	\$ -	\$ 171,030	\$ 25,494	\$ -	15%	\$ 145,537
<u>206 JP PCT 2</u>								
<i>Personnel Services</i>								
	Elected Official	63,910	-	63,910	11,042	-	17%	60,627
	Salary	57,401	-	57,401	6,378	-	11%	43,263
	Benefits	44,725	-	44,725	6,740	-	15%	37,985
<i>Operations</i>								
	Oper. Exp. - Non Cap	5,802	-	5,802	645	1,182	11%	3,975
	Total Expense	\$ 171,838	\$ -	\$ 171,838	\$ 24,805	\$ 1,182	14%	\$ 145,850
<u>207 JP PCT 3</u>								
<i>Personnel Services</i>								
	Elected Official	63,910	-	63,910	11,042	-	17%	60,627
	Salary	65,981	-	65,981	7,653	-	12%	50,568
	Benefits	46,536	-	46,536	7,024	-	15%	39,513
<i>Operations</i>								
	Oper. Exp. - Non Cap	4,727	-	4,727	92	-	2%	4,635
	Total Expense	\$ 181,154	\$ -	\$ 181,154	\$ 25,811	\$ -	14%	\$ 155,343
<u>208 JP PCT 4</u>								
<i>Personnel Services</i>								
	Elected Official	63,910	-	63,910	11,042	-	17%	60,627
	Salary	53,466	-	53,466	6,013	-	11%	39,694
	Benefits	43,894	-	43,894	6,646	-	15%	37,249
<i>Operations</i>								
	Oper. Exp. - Non Cap	4,976	-	4,976	247	-	5%	4,729
	Total Expense	\$ 166,246	\$ -	\$ 166,246	\$ 23,948	\$ -	14%	\$ 142,299
<u>211 3rd District Court</u>								
<i>Operations</i>								
	Oper. Exp. - Non Cap	90,003	-	90,003	12,700	-	14%	77,303
	Total Expense	\$ 90,003	\$ -	\$ 90,003	\$ 12,700	\$ -	14%	\$ 77,303
<u>212 87th District Court</u>								
<i>Operations</i>								
	Oper. Exp. - Non Cap	72,203	-	72,203	24,410	-	34%	47,793
	Total Expense	\$ 72,203	\$ -	\$ 72,203	\$ 24,410	\$ -	34%	\$ 47,793
<u>213 349th District Court</u>								
<i>Operations</i>								
	Oper. Exp. - Non Cap	90,003	-	90,003	11,250	-	12%	78,753
	Total Expense	\$ 90,003	\$ -	\$ 90,003	\$ 11,250	\$ -	12%	\$ 78,753
<u>214 369th District Court</u>								
<i>Operations</i>								
	Oper. Exp. - Non Cap	90,003	-	90,003	13,950	-	15%	76,053
	Total Expense	\$ 90,003	\$ -	\$ 90,003	\$ 13,950	\$ -	15%	\$ 76,053
<u>300 Emergency Management</u>								
<i>Personnel Services</i>								
	Salary	87,273	-	87,273	11,807	-	14%	75,466
	Benefits	38,584	-	38,584	5,698	-	15%	32,887
<i>Operations</i>								
	Oper. Exp. - Non Cap	16,500	-	16,500	1,097	-	7%	15,403
	Total Expense	\$ 142,358	\$ -	\$ 142,358	\$ 18,602	\$ -	13%	\$ 123,755
<u>301 Constable PCT 1</u>								
<i>Personnel Services</i>								
	Elected Official	65,677	-	65,677	10,120	-	15%	55,556
	Benefits	23,944	-	23,944	3,545	-	15%	20,399
<i>Operations</i>								
	Oper. Exp. - Non Cap	9,952	-	9,952	240	-	2%	9,712
	Total Expense	\$ 99,573	\$ -	\$ 99,573	\$ 13,904	\$ -	14%	\$ 85,666
<u>302 Constable PCT 2</u>								
<i>Personnel Services</i>								
	Elected Official	67,777	-	67,777	10,443	-	15%	57,333
	Benefits	24,388	-	24,388	3,769	-	15%	20,618
<i>Operations</i>								
	Oper. Exp. - Non Cap	11,401	-	11,401	518	-	5%	10,883
	Total Expense	\$ 103,566	\$ -	\$ 103,566	\$ 14,730	\$ -	14%	\$ 88,835

Expenditures - All Funds
Budget and Year-to-Date for the Period Ended
February 29, 2024

Fund	Department	Adopted Budget	Changes to Budget	Current Budget	Year to Date Actual	Purchase Orders Outstanding	% of Budget	Remaining Budget
<i>General Fund - 100 (cont..)</i>								
303 Constable PCT 3								
<i>Personnel Services</i>								
	Elected Official	68,077	-	68,077	10,489	-	15%	57,587
	Benefits	24,450	-	24,450	3,782	-	15%	20,668
<i>Operations</i>								
	Oper. Exp. - Non Cap	7,601	-	7,601	151	100	2%	7,350
	Total Expense	\$ 100,128	\$ -	\$ 100,128	\$ 14,423	\$ 100	14%	\$ 85,605
304 Constable PCT 4								
<i>Personnel Services</i>								
	Elected Official	65,802	-	65,802	10,139	-	15%	55,662
	Benefits	23,971	-	23,971	3,659	-	15%	20,312
<i>Operations</i>								
	Oper. Exp. - Non Cap	10,251	-	10,251	358	-	3%	9,893
	Total Expense	\$ 100,024	\$ -	\$ 100,024	\$ 14,156	\$ -	14%	\$ 85,867
305 Sheriff								
<i>Personnel Services</i>								
	Elected Official	75,000	-	75,000	11,539	-	15%	63,461
	Salary	2,346,348	-	2,346,348	245,944	-	10%	2,100,404
	Benefits	995,024	-	995,024	117,527	-	12%	877,498
<i>Operations</i>								
	Oper. Exp. - Non Cap	452,000	-	452,000	25,404	22,892	6%	403,704
	Total Expense	\$ 3,868,372	\$ -	\$ 3,868,372	\$ 400,413	\$ 22,892	10%	\$ 3,445,067
306 County Jail								
<i>Personnel Services</i>								
	Salary	1,642,027	-	1,642,027	192,946	-	12%	1,449,081
	Benefits	705,702	-	705,702	154,175	-	22%	551,527
<i>Operations</i>								
	Oper. Exp. - Non Cap	1,896,000	-	1,896,000	343,598	11,438	18%	1,540,964
	Total Expense	\$ 4,243,729	\$ -	\$ 4,243,729	\$ 690,719	\$ 11,438	16%	\$ 3,541,571
309 State Highway Patrol								
<i>Personnel Services</i>								
	Salary	41,887	-	41,887	5,566	-	13%	36,321
	Benefits	18,922	-	18,922	2,779	-	15%	16,144
<i>Operations</i>								
	Oper. Exp. - Non Cap	2,500	-	2,500	-	147	0%	2,353
	Total Expense	\$ 63,309	\$ -	\$ 63,309	\$ 8,345	\$ 147	13%	\$ 54,818
312 Personal Bond Office								
<i>Personnel Services</i>								
	Salary	46,602	-	46,602	6,306	-	14%	40,295
	Benefits	19,919	-	19,919	2,903	-	15%	17,016
<i>Operations</i>								
	Oper. Exp. - Non Cap	7,351	-	7,351	759	-	10%	6,592
	Total Expense	\$ 73,872	\$ -	\$ 73,872	\$ 9,968	\$ -	13%	\$ 63,904
400 Extension Service								
<i>Personnel Services</i>								
	Salary	101,950	-	101,950	14,497	-	14%	87,452
	Benefits	23,984	-	23,984	3,374	-	14%	20,610
<i>Operations</i>								
	Oper. Exp. - Non Cap	39,250	-	39,250	2,961	1,515	8%	34,775
	Total Expense	\$ 165,184	\$ -	\$ 165,184	\$ 20,832	\$ 1,515	13%	\$ 142,837
401 Dogwood Park								
<i>Personnel Services</i>								
	Salary	107,003	-	107,003	14,585	-	14%	92,418
	Benefits	48,198	-	48,198	6,541	-	14%	41,657
<i>Operations</i>								
	Oper. Exp. - Non Cap	9,001	-	9,001	19	-	0%	8,982
	Total Expense	\$ 164,202	\$ -	\$ 164,202	\$ 21,145	\$ -	13%	\$ 143,057
403 Indigent Healthcare								
<i>Personnel Services</i>								
	Salary	25,455	-	25,455	3,463	-	14%	21,993
	Benefits	10,414	-	10,414	1,550	-	15%	8,865
<i>Operations</i>								
	Oper. Exp. - Non Cap	46,408	-	46,408	3,442	-	7%	42,966
	Total Expense	\$ 82,277	\$ -	\$ 82,277	\$ 8,455	\$ -	10%	\$ 73,823

Expenditures - All Funds
Budget and Year-to-Date for the Period Ended
February 29, 2024

Fund	Department	Adopted Budget	Changes to Budget	Current Budget	Year to Date Actual	Purchase Orders Outstanding	% of Budget	Remaining Budget
<i>General Fund - 100 (cont..)</i>								
	<u>404 County Services</u>							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	479,751	-	479,751	154,433	-	32%	325,318
	Total Expense	\$ 479,751	\$ -	\$ 479,751	\$ 154,433	\$ -	32%	\$ 325,318
	<u>405 Veteran's Service Office</u>							
	<i>Personnel Services</i>							
	Salary	70,000	-	70,000	5,788	-	8%	64,212
	Benefits	16,227	-	16,227	1,144	-	7%	15,083
	<i>Operations</i>							
	Oper. Exp. - Non Cap	11,700	-	11,700	240	199	2%	11,261
	Total Expense	\$ 97,927	\$ -	\$ 97,927	\$ 7,171	\$ 199	7%	\$ 90,556
	<u>406 Expo Center</u>							
	<i>Personnel Services</i>							
	Salary	16,676	-	16,676	-	-	0%	16,676
	Benefits	8,563	-	8,563	-	-	0%	8,563
	<i>Operations</i>							
	Oper. Exp. - Non Cap	3	-	3	-	-	0%	3
	Total Expense	\$ 25,242	\$ -	\$ 25,242	\$ -	\$ -	0%	\$ 25,242
	<u>611 R&B PCT 1</u>							
	<i>Personnel Services</i>							
	Salary	546,191	-	546,191	67,344	-	12%	478,847
	Benefits	214,316	-	214,316	28,917	-	13%	185,399
	<i>Operations</i>							
	Oper. Exp. - Non Cap	565,957	-	565,957	34,257	2,930	6%	528,769
	Oper. Exp. - Capital	78,049	-	78,049	35,000	-	45%	43,049
	Total Expense	\$ 1,404,513	\$ -	\$ 1,404,513	\$ 165,518	\$ 2,930	12%	\$ 1,236,065
	<u>612 R&B PCT 2</u>							
	<i>Personnel Services</i>							
	Salary	467,846	-	467,846	43,757	-	9%	424,090
	Benefits	187,697	-	187,697	13,955	-	7%	173,742
	<i>Operations</i>							
	Oper. Exp. - Non Cap	379,381	-	379,381	17,667	1,640	5%	360,073
	Oper. Exp. - Capital	60,000	-	60,000	-	-	0%	60,000
	Total Expense	\$ 1,094,924	\$ -	\$ 1,094,924	\$ 75,379	\$ 1,640	7%	\$ 1,017,905
	<u>613 R&B PCT 3</u>							
	<i>Personnel Services</i>							
	Salary	636,624	-	636,624	86,152	-	14%	550,472
	Benefits	253,238	-	253,238	36,921	-	15%	216,317
	<i>Operations</i>							
	Oper. Exp. - Non Cap	550,380	-	550,380	72,430	2,180	13%	475,770
	Oper. Exp. - Capital	50,000	-	50,000	-	-	0%	50,000
	Total Expense	\$ 1,490,242	\$ -	\$ 1,490,243	\$ 195,504	\$ 2,180	13%	\$ 1,292,559
	<u>614 R&B PCT 4</u>							
	<i>Personnel Services</i>							
	Salary	558,433	-	558,433	66,945	-	12%	491,489
	Benefits	216,901	-	216,901	24,245	-	11%	192,655
	<i>Operations</i>							
	Oper. Exp. - Non Cap	474,577	-	474,577	37,287	954	8%	436,336
	Oper. Exp. - Capital	52,000	-	52,000	100	-	0%	51,900
	Total Expense	\$ 1,301,911	\$ -	\$ 1,301,911	\$ 128,577	\$ 954	10%	\$ 1,172,380
	<u>615 Shop</u>							
	<i>Personnel Services</i>							
	Salary	104,185	-	104,185	13,972	-	13%	90,213
	Benefits	41,986	-	41,986	6,016	-	14%	35,969
	<i>Operations</i>							
	Oper. Exp. - Non Cap	17,764	-	17,764	2,448	264	14%	15,052
	Total Expense	\$ 163,935	\$ -	\$ 163,935	\$ 22,435	\$ 264	14%	\$ 141,235
<i>Farm to Market and Lateral Rd - 210</i>								
	<u>611 R&B PCT 1</u>							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	181,544	-	181,544	-	-	0%	181,544
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Total Expense	\$ 181,545	\$ -	\$ 181,545	\$ -	\$ -	0%	\$ 181,545

Expenditures - All Funds
Budget and Year-to-Date for the Period Ended
February 29, 2024

Fund	Department	Adopted Budget	Changes to Budget	Current Budget	Year to Date Actual	Purchase Orders Outstanding	% of Budget	Remaining Budget
<i>Farm to Market and Lateral Rd - 210 (cont.)</i>								
	<u>612 R&B PCT 2</u>							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	107,008	-	107,008	-	-	0%	107,008
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Total Expense	\$ 107,009	\$ -	\$ 107,009	\$ -	\$ -	0%	\$ 107,009
	<u>613 R&B PCT 3</u>							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	186,808	-	186,808	-	-	0%	186,808
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Total Expense	\$ 186,809	\$ -	\$ 186,809	\$ -	\$ -	0%	\$ 186,809
	<u>614 R&B PCT 4</u>							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	129,635	-	129,635	-	-	0%	129,635
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Total Expense	\$ 129,636	\$ -	\$ 129,636	\$ -	\$ -	0%	\$ 129,636
<i>ARPA - 212</i>								
	<u>300 ARPA</u>							
	<i>Personnel Services</i>							
	Salary	-	-	-	-	-	0%	-
	Benefits	-	-	-	-	-	0%	-
	<i>Operations</i>							
	Oper. Exp. - Non Cap	-	-	-	884,731	-	0%	(884,731)
	Oper. Exp. - Capital	-	-	-	15,020	-	0%	(15,020)
	Total Expense	\$ -	\$ -	\$ -	\$ 899,751	\$ -	0%	\$ (899,751)
<i>Disaster Relief Fund - 214</i>								
	<u>300 Disaster Relief</u>							
	<i>Operations</i>							
	Oper. Exp. - Capital	5,007	-	5,007	-	-	0%	5,007
	Total Expense	\$ 5,007	\$ -	\$ 5,007	\$ -	\$ -	0%	\$ 5,007
<i>Hotel Occupancy Tax Fund - 215</i>								
	<u>112 Hotel Occupancy Tax</u>							
	<i>Personnel Services</i>							
	Salary	25,000	-	25,000	-	-	0%	25,000
	Benefits	5,282	-	5,282	-	-	0%	5,282
	<i>Operations</i>							
	Oper. Exp. - Non Cap	590,195	-	590,195	-	-	0%	590,195
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Total Expense	\$ 620,478	\$ -	\$ 620,478	\$ -	\$ -	0%	\$ 620,478
<i>County Cemetery - 216</i>								
	<u>112 County Cemetery</u>							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	464	-	464	-	-	0%	464
	Total Expense	\$ 464	\$ -	\$ 464	\$ -	\$ -	0%	\$ 464
<i>Court Facility Fee - 217</i>								
	<u>112 Court Facility Fee</u>							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	36,796	-	36,796	-	-	0%	36,796
	Oper. Exp. - Capital	15,000	-	15,000	-	-	0%	15,000
	Total Expense	\$ 51,796	\$ -	\$ 51,796	\$ -	\$ -	0%	\$ 51,796
<i>Veteran's Service Office - 221</i>								
	<u>405 Veteran's Service</u>							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	1,206	-	1,206	-	-	0%	1,206
	Total Expense	\$ 1,206	\$ -	\$ 1,206	\$ -	\$ -	0%	\$ 1,206
<i>Language Access Fund - 222</i>								
	<u>112 Language Access</u>							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	8,487	-	8,487	-	-	0%	8,487
	Total Expense	\$ 8,487	\$ -	\$ 8,487	\$ -	\$ -	0%	\$ 8,487
<i>Family Protection - 240</i>								
	<u>112 Family Protection</u>							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	8,322	-	8,322	-	-	0%	8,322
	Total Expense	\$ 8,322	\$ -	\$ 8,322	\$ -	\$ -	0%	\$ 8,322

Expenditures - All Funds
Budget and Year-to-Date for the Period Ended
February 29, 2024

Fund	Department	Adopted Budget	Changes to Budget	Current Budget	Year to Date Actual	Purchase Orders Outstanding	% of Budget	Remaining Budget
<i>Law Library - 241</i>								
	<u>210 Law Library</u>							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	77,647	-	77,647	2,084	-	3%	75,563
	Total Expense	\$ 77,647	\$ -	\$ 77,647	\$ 2,084	\$ -	3%	\$ 75,563
<i>Child Abuse Prevention - 242</i>								
	<u>106 Child Abuse Prevention</u>							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	7,903	-	7,903	-	-	0%	7,903
	Total Expense	\$ 7,903	\$ -	\$ 7,903	\$ -	\$ -	0%	\$ 7,903
<i>JCT FEE - 243</i>								
	<u>205 JP PCT 1</u>							
	<i>Operations</i>							
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Oper. Exp. - Non Cap	9,118	-	9,118	123	-	1%	8,995
	Total Expense	\$ 9,119	\$ -	\$ 9,119	\$ 123	\$ -	1%	\$ 8,996
	<u>206 JP PCT 2</u>							
	<i>Operations</i>							
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Oper. Exp. - Non Cap	9,118	-	9,118	123	-	1%	8,995
	Total Expense	\$ 9,119	\$ -	\$ 9,119	\$ 123	\$ -	1%	\$ 8,996
	<u>207 JP PCT 3</u>							
	<i>Operations</i>							
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Oper. Exp. - Non Cap	9,118	-	9,118	102	-	1%	9,016
	Total Expense	\$ 9,119	\$ -	\$ 9,119	\$ 102	\$ -	1%	\$ 9,017
	<u>208 JP PCT 4</u>							
	<i>Operations</i>							
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Oper. Exp. - Non Cap	9,118	-	9,118	40	-	0%	9,078
	Total Expense	\$ 9,119	\$ -	\$ 9,119	\$ 40	\$ -	0%	\$ 9,079
<i>Child Welfare Board - 245</i>								
	<u>112 Child Welfare</u>							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	38,866	-	38,866	1,785	-	5%	37,081
	Total Expense	\$ 38,866	\$ -	\$ 38,866	\$ 1,785	\$ -	5%	\$ 37,081
<i>District Attorney Apportionment - 247</i>								
	<u>204 District Attorney</u>							
	<i>Personnel Services</i>							
	Salary	-	-	-	2,131	-	0%	(2,131)
	Benefits	-	-	-	749	-	0%	(749)
	<i>Operations</i>							
	Oper. Exp. - Non Cap	-	-	-	(77)	-	0%	77
	Total Expense	\$ -	\$ -	\$ -	\$ 2,803	\$ -	0%	\$ (2,803)
<i>County Clerk Records Archive - 248</i>								
	<u>104 County Clerk</u>							
	<i>Personnel Services</i>							
	Salary	2	-	2	-	-	0%	2
	Benefits	6	-	6	(9)	-	-146%	15
	<i>Operations</i>							
	Oper. Exp. - Non Cap	120,054	-	120,054	-	-	0%	120,054
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Total Expense	\$ 120,063	\$ -	\$ 120,063	\$ (9)	\$ -	0%	\$ 120,072
<i>District Clerk Records MGT & Pres. - 249</i>								
	<u>106 District Clerk</u>							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	12,465	-	12,465	-	-	0%	12,465
	Oper. Exp. - Capital	2,000	-	2,000	-	-	0%	2,000
	Total Expense	\$ 14,465	\$ -	\$ 14,465	\$ -	\$ -	0%	\$ 14,465
<i>County Clerk Records MGT & Pres. - 250</i>								
	<u>104 County Clerk</u>							
	<i>Personnel Services</i>							
	Salary	42,276	-	42,276	6,051	-	2,044	36,225
	Benefits	19,043	-	19,043	2,832	-	15%	16,211

Expenditures - All Funds
Budget and Year-to-Date for the Period Ended
February 29, 2024

Fund	Department	Adopted Budget	Changes to Budget	Current Budget	Year to Date Actual	Purchase Orders Outstanding	% of Budget	Remaining Budget
<i>County Clerk Records MGT & Pres. - 250 (cont.)</i>								
	<u>104 County Clerk</u>							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	111,744	-	111,744	-	7,189	0%	104,555
	Oper. Exp. - Capital	5,000	-	5,000	-	-	0%	5,000
	Total Expense	\$ 178,063	\$ -	\$ 178,063	\$ 8,883	\$ 7,189	5%	\$ 161,992
<i>Court Reporter Services - 251</i>								
	<u>112 Court Reporter</u>							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	40,149	-	40,149	-	-	0%	40,149
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Total Expense	\$ 40,150	\$ -	\$ 40,150	\$ -	\$ -	0%	\$ 40,150
<i>Dare Program - 252</i>								
	<u>112 Dare</u>							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	9,448	-	9,448	-	-	0%	9,448
	Total Expense	\$ 9,448	\$ -	\$ 9,448	\$ -	\$ -	0%	\$ 9,448
<i>County Records MGT & Pres. - 254</i>								
	<u>112 County</u>							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	61,628	-	61,628	-	-	0%	61,628
	Oper. Exp. - Capital	5,000	-	5,000	-	-	0%	5,000
	Total Expense	\$ 66,628	\$ -	\$ 66,628	\$ -	\$ -	0%	\$ 66,628
<i>Service Security Fee - 255</i>								
	<u>307 Bailiff</u>							
	<i>Personnel Services</i>							
	Salary	54,550	-	54,550	7,471	-	14%	47,079
	Benefits	24,069	-	24,069	1,618	-	7%	22,451
	<i>Operations</i>							
	Oper. Exp. - Non Cap	10,266	-	10,266	-	-	0%	10,266
	Total Expense	\$ 88,885	\$ -	\$ 88,885	\$ 9,089	\$ -	10%	\$ 79,796
<i>Justice Court Bldg. Security - 256</i>								
	<u>112 Justice Court Bldg. Security</u>							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	24,656	-	24,656	-	-	0%	24,656
	Oper. Exp. - Capital	3,000	-	3,000	-	-	0%	3,000
	Total Expense	\$ 27,656	\$ -	\$ 27,656	\$ -	\$ -	0%	\$ 27,656
<i>Historical Commission - 257</i>								
	<u>112 Historical Commission</u>							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	430	-	430	-	-	0%	430
	Total Expense	\$ 430	\$ -	\$ 430	\$ -	\$ -	0%	\$ 430
<i>Pre-Trial Diversion - 259</i>								
	<u>112 Pre-Trial</u>							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	17,382	-	17,382	-	-	0%	17,382
	Total Expense	\$ 17,382	\$ -	\$ 17,382	\$ -	\$ -	0%	\$ 17,382
<i>Election Service Contract - 261</i>								
	<u>112 Elections</u>							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	-	-	-	3,269	-	0%	(3,269)
	Total Expense	\$ -	\$ -	\$ -	\$ 3,269	\$ -	0%	\$ (3,269)
<i>Co. & Dist. Court Technology - 262</i>								
	<u>112 Co. & Dist. Court Techn</u>							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	4,177	-	4,177	-	-	0%	4,177
	<i>Operations</i>							
	Oper. Exp. - Capital	1,000	-	1,000	-	-	0%	1,000
	Total Expense	\$ 5,177	\$ -	\$ 5,177	\$ -	\$ -	0%	\$ 5,177
<i>Court Records Preservation - 264</i>								
	<u>112 Court Records Pres</u>							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	38,801	-	38,801	-	-	0%	38,801
	Total Expense	\$ 38,801	\$ -	\$ 38,801	\$ -	\$ -	0%	\$ 38,801

Expenditures - All Funds
Budget and Year-to-Date for the Period Ended
February 29, 2024

Fund	Department	Adopted Budget	Changes to Budget	Current Budget	Year to Date Actual	Purchase Orders Outstanding	% of Budget	Remaining Budget
<i>District Clerk Technology - 265</i>								
	112 District Clerk							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	55,023	-	55,023	-	-	0%	55,023
	Oper. Exp. - Capital	5,000	-	5,000	-	-	0%	5,000
	Total Expense	\$ 60,023	\$ -	\$ 60,023	\$ -	\$ -	0%	\$ 60,023
<i>Child Safety Fee - 268</i>								
	103 Child Safety							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	84,745	-	84,745	-	-	0%	84,745
	Total Expense	\$ 84,745	\$ -	\$ 84,745	\$ -	\$ -	0%	\$ 84,745
<i>Jail Commissary - 273</i>								
	306 County Jail							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	-	-	-	4,027	-	0%	(4,027)
	Total Expense	\$ -	\$ -	\$ -	\$ 4,027	\$ -	0%	\$ (4,027)
<i>VAWA/VOCA - 274 (FY 2024)</i>								
	114 VAWA							
	<i>Personnel Services</i>							
	Salary	-	-	-	4,994	-	0%	(4,994)
	Benefits	-	-	-	1,043	-	0%	(1,043)
	Total Expense	\$ -	\$ -	\$ -	\$ 6,038	\$ -	0%	\$ (6,038)
	204 VOCA							
	<i>Personnel Services</i>							
	Salary	-	-	-	11,972	-	0%	(11,972)
	Benefits	-	-	-	4,084	-	0%	(4,084)
	Total Expense	\$ -	\$ -	\$ -	\$ 16,056	\$ -	0%	\$ (16,056)
<i>Indigent Defense Grant - 277</i>								
	109 Indigent Defense							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	201,236	-	201,236	-	-	0%	201,236
	Total Expense	\$ 201,236	\$ -	\$ 201,236	\$ -	\$ -	0%	\$ 201,236
<i>NACCHO Grant - 280</i>								
	300 Emergency MGMT							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	1,616	-	1,616	-	-	0%	1,616
	Total Expense	\$ 1,616	\$ -	\$ 1,616	\$ -	\$ -	0%	\$ 1,616
<i>Guardianship - 281</i>								
	112 Guardianship							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	57,939	-	57,939	-	-	0%	57,939
	Total Expense	\$ 52,620	\$ -	\$ 57,939	\$ -	\$ -	0%	\$ 57,939
<i>911 ETCOG Apporiation - 283</i>								
	305 911 ETCOG							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	200,000	-	200,000	-	-	0%	200,000
	Oper. Exp. - Capital	198,300	-	198,300	-	-	0%	198,300
	Total Expense	\$ 398,300	\$ -	\$ 398,300	\$ -	\$ -	0%	\$ 398,300
<i>DA Drug Forfeiture - 300</i>								
	112 District Attorney							
	<i>Personnel Services</i>							
	Salary	67,852	-	67,852	9,139	-	13%	58,713
	Benefits	24,466	-	24,466	3,779	-	15%	20,687
	<i>Operations</i>							
	Oper. Exp. - Non Capital	10,693	-	10,693	1,060	-	10%	9,633
	Total Expense	\$ 103,011	\$ -	\$ 103,011	\$ 13,978	\$ -	14%	\$ 89,033
<i>Sheriff Forfeiture - Local - 301</i>								
	112 Sheriff							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	26,687	-	26,687	-	-	0%	26,687
	Oper. Exp. - Capital	5,000	-	5,000	-	-	0%	5,000
	Total Expense	\$ 31,687	\$ -	\$ 31,687	\$ -	\$ -	0%	\$ 31,687

Expenditures - All Funds
Budget and Year-to-Date for the Period Ended
February 29, 2024

Fund	Department	Adopted Budget	Changes to Budget	Current Budget	Year to Date Actual	Purchase Orders Outstanding	% of Budget	Remaining Budget
<i>DA Forfeiture - Federal - 303</i>								
	204 District Attorney							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	23,343	-	23,343	-	-	0%	23,343
	Oper. Exp. - Capital	5,000	-	5,000	-	-	0%	5,000
	Total Expense	\$ 28,343	\$ -	\$ 28,343	\$ -	\$ -	0%	\$ 28,343
<i>Permanent Improvement - 400</i>								
	109 Permanent Improvement							
	<i>Operations</i>							
	Oper. Exp. - Capital	1,033,326	-	1,033,326	-	10,470	0%	1,022,856
	Total Expense	\$ 1,756,026	\$ -	\$ 1,033,326	\$ -	\$ 10,470	0%	\$ 1,022,856
<i>Series 21 Civic Center - 405</i>								
	112 Civic Center							
	<i>Operations</i>							
	Oper. Exp. - Capital	4,919,590	-	4,919,590	-	-	0%	4,919,590
	Total Expense	\$ 4,919,590	\$ -	\$ 4,919,590	\$ -	\$ -	0%	\$ 4,919,590
<i>Series 20 R&B Construction - 412</i>								
	611 R&B PCT 1							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	229,441	-	229,441	-	-	0%	229,441
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Total Expense	\$ 229,442	\$ -	\$ 229,442	\$ -	\$ -	0%	\$ 229,442
	612 R&B PCT 2							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	43	-	43	-	-	0%	43
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Total Expense	\$ -	\$ -	\$ 44	\$ -	\$ -	0%	\$ 44
	613 R&B PCT 3							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	971	-	971	-	-	0%	971
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Total Expense	\$ 972	\$ -	\$ 972	\$ -	\$ -	0%	\$ 972
	614 R&B PCT 4							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	13,971	-	13,971	-	-	0%	13,971
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Total Expense	\$ 13,972	\$ -	\$ 13,972	\$ -	\$ -	0%	\$ 13,972
<i>Interest & Sinking - 500</i>								
	120 Debt Service							
	<i>Operations</i>							
	Oper. Exp.	3,013,725	-	3,013,725	1,582,575	-	53%	1,431,150
	Total Expense	\$ 2,087,015	\$ -	\$ 3,013,725	\$ 1,582,575	\$ -	53%	\$ 1,431,150
<i>Insurance 501 C Trust - 600</i>								
	112 Insurance Trust							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	89,114	-	89,114	-	-	0%	89,114
	Total Expense	\$ 87,353	\$ -	\$ 89,114	\$ -	\$ -	0%	\$ 89,114
	Grand Total	\$ 40,023,381	\$ -	\$ 40,023,381	\$ 6,774,276	\$ 188,767	17%	\$ 33,060,335

Balance Sheet - All Funds

For Period Ending

February 29, 2024

General Fund - 100

Assets

Cash	23,403,493
Accounts Receivable	990,573
Property Taxes	12,231,734
Total Assets	\$ 36,625,799

Liabilities

Accounts Payable	130,828
Accrued Liability	76,160
Due to Other Government	18,197
Deferred Revenue	
<i>Tax</i>	12,202,393
<i>Other</i>	990,573
Property Tax	
<i>Advanced Collection</i>	6,162,516
Due to Other Entity	33,022
Due to Other Funds	(1,069)
Other Payables	81,611
Total Liabilities	\$ 19,694,231

Fund Equity

Unassigned Fund Balance	16,931,568
Total Fund Equity	\$ 16,931,568

Community & Development - 115

Assets

Cash	92,358
Total Assets	\$ 92,358

Fund Equity

Restricted Fund Balance	92,358
Total Fund Equity	\$ 92,358

Farm to Market and Lateral Road - 210

Assets

Cash	545,892
Property Taxes Receivable (Delinquent)	431,031
Estimated Taxes Uncollectible	(21,552)
Total Assets	\$ 955,371

Liabilities

Deferred Revenue	408,190
Advanced Property Tax Collectible	195,272
Total Liabilities	\$ 603,462

Fund Equity

Restricted Fund Balance	351,910
Total Fund Equity	\$ 351,910

Balance Sheet - All Funds

For Period Ending

February 29, 2024

ARPA - 212		
Assets		
Cash		3,928,568
	Total Assets	\$ 3,928,568
Liabilities		
Accounts Payable		3,894
Unearned Revenue		3,924,674
	Total Liabilities	\$ 3,928,568
Fund Equity		
Restricted Fund Balance		-
	Total Fund Equity	\$ -
Law Enforcement Grant - 213		
Assets		
Cash		(7,807)
	Total Assets	\$ (7,807)
Fund Equity		
Restricted Fund Balance		(7,807)
	Total Fund Equity	\$ (7,807)
Disaster Relief - 214		
Assets		
Cash		5,007
	Total Assets	\$ 5,007
Fund Equity		
Unassigned Fund Balance		5,007
	Total Fund Equity	\$ 5,007
Hotel Occupancy Tax - 215		
Assets		
Cash		499,856
	Total Assets	\$ 499,856
Fund Equity		
Restricted Fund Balance		499,856
	Total Fund Equity	\$ 499,856
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		41,088
	Total Assets	\$ 41,088

Balance Sheet - All Funds

For Period Ending

February 29, 2024

Fund Equity			
	Restricted Fund Balance		41,088
		Total Fund Equity	\$ 41,088
<hr/>			
Local Assist Consistency - 219			
<hr/>			
Assets			
	Cash		52,936
		Total Assets	\$ 52,936
Liabilities			
	Unearned Revenue		52,936
		Total Liabilities	\$ 52,936
Fund Equity			
	Restricted Fund Balance		-
		Total Fund Equity	\$ -
<hr/>			
Veteran's Service Office - 221			
<hr/>			
Assets			
	Cash		2,928
		Total Assets	\$ 2,928
Fund Equity			
	Unassigned Fund Balance		2,928
		Total Fund Equity	\$ 2,928
<hr/>			
Language Access - 222			
<hr/>			
Assets			
	Cash		9,915
		Total Assets	\$ 9,915
Fund Equity			
	Restricted Fund Balance		9,915
		Total Fund Equity	\$ 9,915
<hr/>			
Opioid Settlement Fund - 223			
<hr/>			
Assets			
	Cash		13,135
		Total Assets	\$ 13,135
Fund Equity			
	Unassigned Fund Balance		13,135
		Total Fund Equity	\$ 13,135
<hr/>			
Family Protection - 240			
<hr/>			
Assets			
	Cash		9,219
		Total Assets	\$ 9,219
Fund Equity			
	Restricted Fund Balance		9,219
		Total Fund Equity	\$ 9,219

Balance Sheet - All Funds

For Period Ending

February 29, 2024

Law Library - 241			
Assets			
	Cash		70,162
		Total Assets	\$ 70,162
Liabilities			
	Accounts Payable		661
		Total Liabilities	\$ 661
Fund Equity			
	Restricted Fund Balance		69,501
		Total Fund Equity	\$ 69,501
Child Abuse Prevention - 242			
Assets			
	Cash		9,737
		Total Assets	\$ 9,737
Fund Equity			
	Restricted Fund Balance		9,737
		Total Fund Equity	\$ 9,737
JCT Fee - 243			
Assets			
	Cash		50,585
		Total Assets	\$ 50,585
Liabilities			
	Accounts Payable		54
		Total Liabilities	\$ 54
Fund Equity			
	Restricted Fund Balance		50,531
		Total Fund Equity	\$ 50,531
Child Welfare Board - 245			
Assets			
	Cash		50,022
	Petty Cash		500
		Total Assets	\$ 50,522
Liabilities			
	Accounts Payable		880
		Total Liabilities	\$ 880
Fund Equity			
	Restricted Fund Balance		49,642
		Total Fund Equity	\$ 49,642
District Attorney Protection Fee (Hot CK) - 246			
Assets			
	Cash		728
	Petty Cash		200
		Total Assets	\$ 929

Balance Sheet - All Funds

For Period Ending

February 29, 2024

Fund Equity

Restricted Fund Balance	929
Total Fund Equity	\$ 929

District Attorney Apportionment - 247

Assets

Cash	6,311
Total Assets	\$ 6,311

Liabilities

Accounts Payable	60
Other Payable	73
Total Liabilities	\$ 133

Fund Equity

Restricted Fund Balance	6,178
Total Fund Equity	\$ 6,178

County Clerk Records Archive - 248

Assets

Cash	66,940
Total Assets	\$ 66,940

Fund Equity

Restricted Fund Balance	66,940
Total Fund Equity	\$ 66,940

District Clerk Records Management & Preservation - 249

Assets

Cash	13,996
Total Assets	\$ 13,996

Fund Equity

Restricted Fund Balance	13,996
Total Fund Equity	\$ 13,996

County Clerk Records Management & Preservation - 250

Assets

Cash	65,904
Total Assets	\$ 65,904

Liabilities

Other Payable	248
Total Liabilities	\$ 248

Fund Equity

Restricted Fund Balance	65,655
Total Fund Equity	\$ 65,655

Court Reporter Services - 251

Assets

Cash	28,968
Total Assets	\$ 28,968

Balance Sheet - All Funds

For Period Ending

February 29, 2024

Fund Equity			
	Restricted Fund Balance		28,968
	Total Fund Equity	\$	28,968
<hr/>			
Dare Program - 252			
<hr/>			
Assets			
	Cash		10,469
	Total Assets	\$	10,469
Fund Equity			
	Restricted Fund Balance		10,469
	Total Fund Equity	\$	10,469
<hr/>			
Community Development - 253			
<hr/>			
Assets			
	Cash		(1,080)
	Total Assets	\$	(1,080)
Fund Equity			
	Restricted Fund Balance		(1,080)
	Total Fund Equity	\$	(1,080)
<hr/>			
County Records Management & Preservation - 254			
<hr/>			
Assets			
	Cash		91,742
	Total Assets	\$	91,742
Fund Equity			
	Restricted Fund Balance		91,742
	Total Fund Equity	\$	91,742
<hr/>			
Security Service - 255			
<hr/>			
Assets			
	Cash		55,139
	Total Assets	\$	55,139
Liabilities			
	Other Payable		292
	Total Liabilities	\$	292
Fund Equity			
	Restricted Fund Balance		54,847
	Total Fund Equity	\$	54,847
<hr/>			
Justice Court Building Security - 256			
<hr/>			
Assets			
	Cash		32,299
	Total Assets	\$	32,299
Fund Equity			
	Restricted Fund Balance		32,299
	Total Fund Equity	\$	32,299

Balance Sheet - All Funds

For Period Ending

February 29, 2024

Historical Commission - 257			
Assets			
	Cash		530
		Total Assets	\$ 530
Fund Equity			
	Restricted Fund Balance		530
		Total Fund Equity	\$ 530
Pre-Trial Diversion - 259			
Assets			
	Cash		21,732
		Total Assets	\$ 21,732
Fund Equity			
	Restricted Fund Balance		21,732
		Total Fund Equity	\$ 21,732
Election Service Contract - 261			
Assets			
	Cash		7,895
		Total Assets	\$ 7,895
Fund Equity			
	Restricted Fund Balance		7,895
		Total Fund Equity	\$ 7,895
County & District Court Technology - 262			
Assets			
	Cash		6,922
		Total Assets	\$ 6,922
Fund Equity			
	Restricted Fund Balance		6,922
		Total Fund Equity	\$ 6,922
Court Records Preservation - 264			
Assets			
	Cash		48,008
		Total Assets	\$ 48,008
Fund Equity			
	Restricted Fund Balance		48,008
		Total Fund Equity	\$ 48,008
District Clerk Technology - 265			
Assets			
	Cash		63,775
		Total Assets	\$ 63,775
Fund Equity			
	Restricted Fund Balance		63,775
		Total Fund Equity	\$ 63,775

Balance Sheet - All Funds
For Period Ending
February 29, 2024

Child Safety Fee - 268			
Assets			
	Cash		79,171
		Total Assets	\$ 79,171
Fund Equity			
	Restricted Fund Balance		79,171
		Total Fund Equity	\$ 79,171
HAVA Grant - 270			
Assets			
	Cash		8,375
		Total Assets	\$ 8,375
Fund Equity			
	Restricted Fund Balance		8,375
		Total Fund Equity	\$ 8,375
Jail Commissary - 273			
Assets			
	Cash		60,521
		Total Assets	\$ 60,521
Fund Equity			
	Restricted Fund Balance		60,521
		Total Fund Equity	\$ 60,521
VAWA/VOCA - 274			
Assets			
	Cash		1,060
		Total Assets	\$ 1,060
Liabilities			
	Other Payable		679
		Total Liabilities	\$ 679
Fund Equity			
	Restricted Fund Balance		382
		Total Fund Equity	\$ 382
Indigent Defense Grant - 277			
Assets			
	Cash		17,510
		Total Assets	\$ 17,510
Fund Equity			
	Restricted Fund Balance		17,510
		Total Fund Equity	\$ 17,510
Guardianship - 281			
Assets			
	Cash		64,039
		Total Assets	\$ 64,039

Balance Sheet - All Funds

For Period Ending

February 29, 2024

Fund Equity			
	Restricted Fund Balance		64,039
	Total Fund Equity	\$	64,039
<hr/>			
911 ETCOG Appropriation - 283			
<hr/>			
Assets			
	Cash		398,380
	Total Assets	\$	398,380
Fund Equity			
	Restricted Fund Balance		398,380
	Total Fund Equity	\$	398,380
<hr/>			
Community Development Block Grant - 285			
<hr/>			
Assets			
	Cash		(21,250)
	Total Assets	\$	(21,250)
Fund Equity			
	Restricted Fund Balance		(21,250)
	Total Fund Equity	\$	(21,250)
<hr/>			
Constable PCT 4 LEOSE - 294			
<hr/>			
Assets			
	Cash		3,581
	Total Assets	\$	3,581
Fund Equity			
	Restricted Fund Balance		3,581
	Total Fund Equity	\$	3,581
<hr/>			
DA Drug Forfeiture - 300			
<hr/>			
Assets			
	Cash		67,998
	Petty Cash		1,000
	Total Assets	\$	68,998
Liabilities			
	Other Payable		352
	Total Liabilities	\$	352
Fund Equity			
	Restricted Fund Balance		68,646
	Total Fund Equity	\$	68,646
<hr/>			
Sheriff Forfeiture (Local) - 301			
<hr/>			
Assets			
	Cash		29,129
	Total Assets	\$	29,129
Fund Equity			
	Restricted Fund Balance		29,129
	Total Fund Equity	\$	29,129

Balance Sheet - All Funds

For Period Ending

February 29, 2024

DA Forfeiture (Federal) - 303

Assets

Cash 36,151

Total Assets \$ 36,151

Fund Equity

Restricted Fund Balance 36,151

Total Fund Equity \$ 36,151

Permanent Improvement - 400

Assets

Cash 186,321

Investments 2,070,700

Property Taxes Receivable (Delinquent) 2,456

Estimated Taxes Uncollectible (123)

Total Assets \$ 2,259,354

Liabilities

Deferred Revenue 2,333

Total Liabilities \$ 2,333

Fund Equity

Restricted Fund Balance 2,257,021

Total Fund Equity \$ 2,257,021

Series 21 Civic Center - 405

Assets

Cash 5,938,990

Total Assets \$ 5,938,990

Fund Equity

Restricted Fund Balance 5,938,990

Total Fund Equity \$ 5,938,990

Series 20 R&B Construction - 412

Assets

Cash 387,621

Total Assets \$ 387,621

Fund Equity

Restricted Fund Balance 387,621

Total Fund Equity \$ 387,621

Interest & Sinking - 500

Assets

Cash 1,708,962

Taxes Receivable (Delinquent) 1,288,894

Uncollectible Taxes (64,445)

Total Assets \$ 2,933,412

Balance Sheet - All Funds
For Period Ending
February 29, 2024

Liabilities

Deferred Revenue	1,220,257
Advanced Property Taxes Collected	597,095
Total Liabilities	\$ 1,817,351

Fund Equity

Restricted Fund Balance	1,116,061
Total Fund Equity	\$ 1,116,061

Insurance Trust 501 C - 600

Assets

Cash	89,301
Total Assets	\$ 89,301

Fund Equity

Restricted Fund Balance	89,301
Total Fund Equity	\$ 89,301

Debt Service Schedule - Outstanding Debt

Tax Road Bond, Series 2017

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.

Fiscal Year	Principal Due 2/1	Interest Rate	Interest Due 2/1	Interest Due 8/1	Total
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>\$ 1,051,000.00</u>	<u>\$ 922,000.00</u>	<u>\$ 8,423,000.00</u>

Tax Road Bond, Series 2018

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.

Fiscal Year	Principal Due 2/1	Interest Rate	Interest Due 2/1	Interest Due 8/1	Total
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

Debt Service Schedule - Outstanding Debt

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
	\$ 6,635,000.00		\$ 1,148,400.00	\$ 1,027,200.00	\$ 8,822,100.00

Tax Road Bond, Series 2020

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.

Fiscal Year	Principal Due 2/1	Interest Rate	Interest Due 2/1	Interest Due 8/1	Total
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
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		\$ 1,020,600.00	\$ 918,000.00	\$ 7,068,600.00

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
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

Debt Service Schedule - Outstanding Debt

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		\$	962,625.00	\$	874,350.00	\$	7,721,975.00

Total Debt Outstanding as of 01-01-2024	\$	24,100,000
Less scheduled principal payments for FY24		(1,130,000)
Total Debt Outstanding as of 01-01-2025	\$	22,970,000