

ANDERSON COUNTY, TEXAS

MONTHLY UNAUDITED FINANCIAL REPORT

FOR THE MONTH ENDED

May 31, 2023



FILED FOR RECORD
at 9:31 o'clock A M.

JUN 26 2023

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

Prepared by
ANDERSON COUNTY AUDITOR

Megan Lambright
County Auditor



[Handwritten Signature]
06-26-2023

Anderson County, Texas
Unaudited Monthly Financial Report

As of
May 31, 2023

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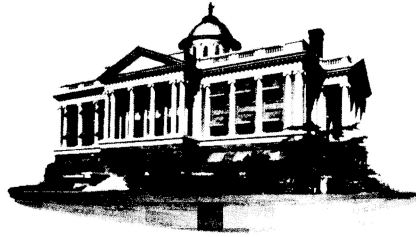
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Anderson County

Megan Lambright
COUNTY AUDITOR

mlambright@co.anderson.tx.us
Telephone: (903) 723-7401
Fax: (903) 723-7808



703 N. Mallard St.
Ste. 110
Palestine, TX. 75801

June 23, 2023

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 May 1, 2023 – May 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,

Megan Lambright
Anderson County Auditor

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

| <u>General Fund - 100</u> | Current Budget | Year to Date Actual | % of Budget | Budget Balance |
|--------------------------------|---------------------------|--------------------------------|------------------------|---------------------------|
| Taxes Current | 15,404,277 | 10,576,620 | 69% | 4,827,657 |
| Taxes Delinquent | 275,000 | 92,384 | 34% | 182,616 |
| Penalty & Interest | 275,000 | 115,897 | 42% | 159,103 |
| Auto CtycomGen & CntycomR&B | 105,000 | 35,920 | 34% | 69,080 |
| Auto License Fee | 55,000 | 18,695 | 34% | 36,305 |
| Boat Registration | 400 | 301 | 75% | 99 |
| Beer License & Liquor Permit | 7,000 | 3,645 | 52% | 3,355 |
| Misc Receipts-Tax Office | 35,000 | 13,913 | 40% | 21,087 |
| State Fee-Gross & Axle Weigh | 90,000 | - | 0% | 90,000 |
| Vehicle Terp & Sales Tax | 360,000 | - | 0% | 360,000 |
| Auto Reg R&B - 100% | 805,000 | 527,879 | 66% | 277,121 |
| County Judge | 800 | 354 | 44% | 446 |
| Sheriff | 130,000 | 56,508 | 43% | 73,492 |
| Misdemeanor DA | 2,500 | - | 0% | 2,500 |
| County Clerk | 390,000 | 125,311 | 32% | 264,689 |
| District Clerk | 205,000 | 58,644 | 29% | 146,356 |
| Dist Clerk TDCJ Prosc. Reimb. | - | 3,000 | 0% | (3,000) |
| JP 1 | 50,000 | 26,442 | 53% | 23,558 |
| JP 2 | 50,000 | 21,291 | 43% | 28,709 |
| JP 3 | 75,000 | 43,168 | 58% | 31,832 |
| JP 4 | 55,000 | 21,907 | 40% | 33,093 |
| Constable 1 | 8,000 | 4,314 | 54% | 3,686 |
| Constable 2 | 8,000 | 4,325 | 54% | 3,675 |
| Constable 3 | 6,000 | 1,600 | 27% | 4,400 |
| Constable 4 | 6,000 | 4,619 | 77% | 1,381 |
| Bond Supervision | 75,000 | 28,501 | 38% | 46,499 |
| \$2 Transaction Fee | 1,000 | 511 | 51% | 489 |
| Vital Statistics Fee | 3,500 | 1,332 | 38% | 2,168 |
| Lateral Road Receipts | 53,000 | - | 0% | 53,000 |
| Court Appt Attorneys | 60,000 | 18,191 | 30% | 41,809 |
| Bail Bondsmen License Fees | 1,000 | - | 0% | 1,000 |
| Public Probate Admin. Fee | - | 770 | 0% | (770) |
| Jury Fees | 20,000 | 6,985 | 35% | 13,015 |
| State Service Fees | 60,000 | 24,038 | 40% | 35,962 |
| Elections Service Contract | 4,000 | 4,000 | 100% | - |
| State Sales Tax | 3,600,000 | 1,047,499 | 29% | 2,552,501 |
| Mixed Beverage Tax | 45,000 | 13,821 | 31% | 31,179 |
| Refund CC&L | 84,000 | 42,000 | 50% | 42,000 |
| Emergency MGMT Grant | 30,000 | - | 0% | 30,000 |
| County Judge Salary Supplement | 25,200 | 10,100 | 40% | 15,100 |
| American Tobacco Co Settlement | 12,000 | 19,904 | 166% | (7,904) |
| TDCJ Rider 78 | 10,000 | 2,000 | 20% | 8,000 |
| Indigent Defense Grant | 45,000 | - | 0% | 45,000 |
| City Of Palestine Inmate Fund | 56,575 | 23,573 | 42% | 33,002 |
| Cash Bond Forfeiture Receipt | 7,500 | 3,400 | 45% | 4,100 |
| Septic Tank Receipts | 35,000 | 17,160 | 49% | 17,840 |
| Reimb. Salary Expenses | 63,000 | 18,739 | 30% | 44,261 |
| ILA Frankston Dispatching | 12,000 | 5,000 | 42% | 7,000 |
| Coll Fee From PISD | 16,000 | 7,824 | 49% | 8,177 |
| Coll Fee From Slocum ISD | 4,000 | 1,617 | 40% | 2,384 |

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

| | Current Budget | Year to Date Actual | % of Budget | Budget Balance |
|---|----------------------|------------------------|----------------|---------------------|
| <i>General Fund - 100 (cont.)</i> | | | | |
| Coll Fee From Neches ISD | 3,000 | 1,649 | 55% | 1,352 |
| Collect Fee from City Palestine | 11,000 | 5,556 | 51% | 5,445 |
| Coll Fee From WISD | 5,900 | 3,004 | 51% | 2,896 |
| Other Revenue | 30,000 | 28,742 | 96% | 1,258 |
| Sale Of Equipment/Property | 634,713 | 498,695 | 79% | 136,018 |
| Judge's Educational Fund | 950 | - | 0% | 950 |
| Estray Fees | 10,000 | 6,712 | 67% | 3,288 |
| Coll Fee From Elkhart ISD | 5,400 | 1,367 | 25% | 4,033 |
| Coll Fee From City of Elkhart | 1,200 | 400 | 33% | 800 |
| Inmate Phone System Refunds | 100,000 | 50,469 | 50% | 49,531 |
| Dogwood Park Fees | 1,500 | 600 | 40% | 900 |
| Coll Fee From Frankston ISD | 4,000 | 2,060 | 51% | 1,941 |
| Coll Fee From TVCC | 9,000 | 6,850 | 76% | 2,150 |
| Vending / Employee Recog. | 1,000 | 428 | 43% | 572 |
| Coll Fee From Cayuga ISD | 4,000 | 2,962 | 74% | 1,038 |
| Coll Fee From City of Frankston | 500 | 286 | 57% | 215 |
| Sale of Scrap | - | 4,235 | 0% | (4,235) |
| Insurance Proceeds | 108,021 | 19,985 | 19% | 88,036 |
| Interest | 80,000 | 296,994 | 371% | (216,994) |
| Transfer from Other Funds | - | 4,545 | 0% | (4,545) |
| Total Fund 100 | \$ 23,730,936 | \$ 13,989,237 | 59% | \$ 9,741,699 |
| <i>Farm to Market & Lateral Road - 210</i> | | | | |
| Taxes Current | 683,090 | 473,658 | 69% | 209,432 |
| Taxes Delinquent | 14,000 | 4,348 | 31% | 9,652 |
| Penalty & Interest | 12,000 | 5,626 | 47% | 6,374 |
| Interest | 8,000 | 1,729 | 22% | 6,271 |
| Total Fund 210 | \$ 717,090 | \$ 485,361 | 68% | \$ 231,729 |
| <i>Law Enforcement Grant - 213</i> | | | | |
| JAG - Grant Revenue | 7,807 | - | 0% | 7,807 |
| Transfer from Other Funds | 17,741 | - | 0% | 17,741 |
| Total Fund 212 | \$ 25,549 | \$ - | 0% | \$ 25,549 |
| <i>Hotel Occupancy Tax - 215</i> | | | | |
| Hotel Occupancy Tax | - | 57,506 | 0% | (57,506) |
| Total Fund 215 | \$ - | \$ 57,506 | 0% | \$ (57,506) |
| <i>Court Facility Fee - 217</i> | | | | |
| County Clerk | - | 2,680 | 0% | (2,680) |
| District Clerk | - | 4,371 | 0% | (4,371) |
| Total Fund 217 | \$ - | \$ 7,051 | 0% | \$ (7,051) |
| <i>Local Assist Consistency - 219</i> | | | | |
| Grant Revenue | 100,000 | - | 0% | 100,000 |
| Transfer From Other Funds | 12,169 | 12,169 | 100% | - |
| Total Fund 219 | \$ 112,169 | \$ 12,169 | 11% | \$ 100,000 |
| <i>Veteran's Service Office - 221</i> | | | | |
| 221-4725 JURY DONATION | - | 6 | 0% | (6) |
| Total Fund 221 | \$ - | \$ 6 | 0% | \$ (6) |

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

| | Current Budget | Year to Date Actual | % of Budget | Budget Balance |
|--|-------------------|------------------------|----------------|-------------------|
| <i>Language Access - 222</i> | | | | |
| County Clerk | 500 | 402 | 80% | 98 |
| District Clerk | 500 | 656 | 131% | (156) |
| JP 1 | 400 | 162 | 41% | 238 |
| JP 2 | 400 | 129 | 32% | 271 |
| JP 3 | 300 | 105 | 35% | 195 |
| JP 4 | 300 | 183 | 61% | 117 |
| Total Fund 222 | \$ 2,400 | \$ 1,637 | 68% | \$ 763 |
| <i>Opioid Settlement Fund - 223</i> | | | | |
| Other Revenue | 84,371 | 84,371 | 100% | - |
| 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 | 4,690 | 59% | 3,310 |
| District Clerk | 13,000 | 7,958 | 61% | 5,042 |
| Total Fund 241 | \$ 21,000 | \$ 12,648 | 60% | \$ 8,352 |
| <i>Child Abuse Prevention - 242</i> | | | | |
| Fees - DC | 1,000 | 189 | 19% | 811 |
| Total Fund 242 | \$ 1,000 | \$ 189 | 19% | \$ 811 |
| <i>JCT Fee - 243</i> | | | | |
| JCT Fees | 6,000 | 592 | 10% | 5,408 |
| Truancy Court Fee | 100 | 200 | 200% | (100) |
| Total Fund 243 | \$ 6,100 | \$ 792 | 13% | \$ 5,308 |
| <i>Child Welfare Board - 245</i> | | | | |
| Donations | - | 12 | 0% | (12) |
| Grant Revenue | - | 1,512 | 0% | (1,512) |
| Total Fund 245 | \$ - | \$ 1,524 | 0% | \$ (1,524) |
| <i>District Attorney Protection Fee - Hot Check - 246</i> | | | | |
| District Attorney | - | 105 | 0% | (105) |
| Total Fund 246 | \$ - | \$ 105 | 0% | \$ (105) |
| <i>District Attorney Apportionment - 247</i> | | | | |
| Apportionment Revenue | - | 7,500 | 0% | (7,500) |
| Total Fund 247 | \$ - | \$ 7,500 | 0% | \$ (7,500) |
| <i>CC Records Archive - 248</i> | | | | |
| Co Clerk Records Archive | 80,000 | 23,960 | 30% | 56,040 |
| Total Fund 248 | \$ 80,000 | \$ 23,960 | 30% | \$ 56,040 |
| <i>DC Records Management and Preservation - 249</i> | | | | |
| District Clerk | 5,000 | 199 | 4% | 4,801 |
| Total Fund 249 | \$ 5,000 | \$ 199 | 4% | \$ 4,801 |

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

| | | Current Budget | Year to Date Actual | % of Budget | Budget Balance |
|---|-------------------------------------|-------------------|------------------------|----------------|-------------------|
| <i>CC Records Management and Preservation - 250</i> | | | | | |
| | County Clerk | 85,000 | 24,150 | 28% | 60,850 |
| | Total Fund 250 | \$ 85,000 | \$ 24,150 | 28% | \$ 60,850 |
| <i>Court Reporter Services - 251</i> | | | | | |
| | County Clerk | 4,000 | 3,350 | 84% | 650 |
| | District Clerk | 8,000 | 5,635 | 70% | 2,365 |
| | Total Fund 251 | \$ 12,000 | \$ 8,985 | 75% | \$ 3,015 |
| <i>Community Development - 253</i> | | | | | |
| 253-4800 | GRANT REVENUE | - | 5,300 | 0% | (5,300) |
| | Total Fund 253 | \$ - | \$ 5,300 | 0% | \$ (5,300) |
| <i>County Records Management and Preservation - 254</i> | | | | | |
| | County Clerk | 2,000 | 3,065 | 153% | (1,065) |
| | District Clerk | 8,000 | 7,837 | 98% | 163 |
| | Total Fund 254 | \$ 10,000 | \$ 10,902 | 109% | \$ (902) |
| <i>Security Service Fee - 255</i> | | | | | |
| | County Clerk | 11,000 | 5,095 | 46% | 5,905 |
| | District Clerk | 5,000 | 4,603 | 92% | 397 |
| | JP 1 | 1,500 | 110 | 7% | 1,390 |
| | JP 2 | 1,500 | 81 | 5% | 1,419 |
| | JP 3 | 1,500 | 147 | 10% | 1,353 |
| | JP 4 | 1,500 | 112 | 7% | 1,388 |
| | Transfers From Other Funds | 30,000 | - | 0% | 30,000 |
| | Total Fund 255 | \$ 52,000 | \$ 10,148 | 20% | \$ 41,852 |
| <i>Justice Court Building Security - 256</i> | | | | | |
| | Justice Court Bldg Security Revenue | 600 | 140 | 23% | 460 |
| | Total Fund 256 | \$ 600 | \$ 140 | 23% | \$ 460 |
| <i>Pre-Trial Diversion - 259</i> | | | | | |
| | Other Revenue | 20,000 | 1,900 | 10% | 18,100 |
| | Total Fund 259 | \$ 20,000 | \$ 1,900 | 10% | \$ 18,100 |
| <i>County & District Court Technology - 262</i> | | | | | |
| | County Clerk | 500 | 0 | 0% | 500 |
| | District Clerk | 1,000 | 50 | 5% | 950 |
| | Total Fund 262 | \$ 1,500 | \$ 50 | 3% | \$ 1,450 |
| <i>Court Records Preservation - 264</i> | | | | | |
| | County Clerk | 500 | 0 | 0% | 500 |
| | District Clerk | 1,000 | 251 | 25% | 749 |
| | Total Fund 264 | \$ 1,500 | \$ 251 | 17% | \$ 1,249 |
| <i>District Clerk Technology - 265</i> | | | | | |
| | District Clerk Technology Fee | 2,000 | 286 | 14% | 1,715 |
| | Total Fund 265 | \$ 2,000 | \$ 286 | 14% | \$ 1,715 |

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

| | Current Budget | Year to Date Actual | % of Budget | Budget Balance |
|--|-------------------|------------------------|----------------|--------------------|
| <i>Child Safety Fee - 268</i> | | | | |
| Child Safety Fee Revenue | 37,000 | 13,037 | 35% | 23,963 |
| Total Fund 268 | \$ 37,000 | \$ 13,037 | 35% | \$ 23,963 |
| <i>Jail Commissary - 273</i> | | | | |
| Commissary Sales | - | 24,602 | 0% | (24,602) |
| Interest | - | 40 | 0% | (40) |
| Total Fund 273 | \$ - | \$ 24,642 | 0% | \$ (24,642) |
| <i>VAWA/VOCA - 274</i> | | | | |
| VAWA/VOCA Grant Revenue | - | 35,328 | 0% | (35,328) |
| Transfers From Other Funds | - | 3,569 | 0% | (3,569) |
| Total Fund 274 | \$ - | \$ 38,898 | 0% | \$ (38,898) |
| <i>Texas Vine Grant - 275</i> | | | | |
| Grant Revenue | 0 | 7,451 | 0% | (7,451) |
| Total Fund 275 | \$ - | \$ 7,451 | 0% | \$ (7,451) |
| <i>Guardianship - 281</i> | | | | |
| Guardianship Fee | 4,500 | 1,540 | 34% | 2,960 |
| Total Fund 281 | \$ 4,500 | \$ 1,540 | 34% | \$ 2,960 |
| <i>Community Development Block Grant - 285</i> | | | | |
| Grant Revenue | 85,000 | - | 0% | 85,000 |
| Total Fund 285 | \$ 85,000 | \$ - | 0% | \$ 85,000 |
| <i>Medical Reserve Grant - 286</i> | | | | |
| Grant Revenue | - | 17,500 | 0% | (17,500) |
| Total Fund 286 | \$ - | \$ 17,500 | 0% | \$ (17,500) |
| <i>LEOSE - 295</i> | | | | |
| Other Revenue | - | 607 | 0% | (607) |
| Total Fund 295 | \$ - | \$ 607 | 0% | \$ (607) |
| <i>DA Drug Forfeiture - 300</i> | | | | |
| Interest | - | 332 | 0% | (332) |
| Forfeitures | 10,000 | - | 0% | 10,000 |
| Total Fund 300 | \$ 10,000 | \$ 332 | 3% | \$ 9,668 |
| <i>Sheriff Forfeiture - Local - 301</i> | | | | |
| Interest | - | 64 | 0% | (64) |
| Forfeitures | 6,000 | - | 0% | 6,000 |
| Total Fund 301 | \$ 6,000 | \$ 64 | 1% | \$ 5,936 |
| <i>Permanent Improvement - 400</i> | | | | |
| Interest | 5,500 | 38,308 | 697% | (32,808) |
| Total Fund 400 | \$ 5,500 | \$ 38,308 | 697% | \$ (32,808) |
| <i>Series 21 Civic Center - 405</i> | | | | |
| Interest | 10,000 | 12,452 | 125% | (2,452) |
| Total Fund 405 | \$ 10,000 | \$ 12,452 | 125% | \$ (2,452) |

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

| | Current Budget | Year to Date Actual | % of Budget | Budget Balance |
|---|---------------------------|--------------------------------|------------------------|---------------------------|
| <hr/> <i>Series 20 R&B Construction - 412</i> <hr/> | | | | |
| Interest | - | 225 | 0% | (225) |
| Total Fund 412 | \$ - | \$ 225 | 0% | \$ (225) |
| <hr/> <i>Interest & Sinking - 500</i> <hr/> | | | | |
| Taxes - Current | 2,408,337 | 1,652,630 | 69% | 755,707 |
| Taxes Delinquent | 15,000 | 12,011 | 80% | 2,989 |
| Penalty & Interest | - | 16,274 | 0% | (16,274) |
| Interest - Now | - | 1,994 | 0% | (1,994) |
| Total Fund 500 | \$ 2,423,337 | \$ 1,682,909 | 69% | \$ 740,428 |
| <hr/> <i>Insurance 501(C) Trust - 600</i> <hr/> | | | | |
| Interest | - | 92 | 0% | (92) |
| Total Fund 600 | \$ - | \$ 92 | 0% | \$ (92) |
| <hr/> Grand Total <hr/> | | | | |
| | \$ 27,551,651 | \$ 16,584,428 | 60% | \$ 10,967,223 |

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

| 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> | | | | | | | | |
| | 100 Auditor | | | | | | | |
| | <i>Personnel Services</i> | | | | | | | |
| | Appointed Official | 94,400 | - | 94,400 | 36,308 | - | 38% | 58,092 |
| | Salary | 301,111 | (5,000) | 296,111 | 105,260 | - | 36% | 190,851 |
| | Benefits | 151,088 | - | 151,088 | 51,932 | - | 34% | 99,155 |
| | <i>Operations</i> | | | | | | | |
| | Oper. Exp. - Non Cap | 14,251 | 13,700 | 27,951 | 7,402 | 965 | 26% | 19,584 |
| | Total Expense | \$ 560,850 | \$ 8,700 | \$ 569,550 | \$ 200,902 | \$ 965 | 35% | \$ 367,682 |
| | 101 County Judge | | | | | | | |
| | <i>Personnel Services</i> | | | | | | | |
| | Elected Official | 86,710 | - | 86,710 | 33,350 | - | 38% | 53,360 |
| | Salary | 60,341 | - | 60,341 | 22,004 | - | 36% | 38,337 |
| | Benefits | 48,568 | - | 48,568 | 15,874 | - | 33% | 32,695 |
| | <i>Operations</i> | | | | | | | |
| | Oper. Exp. - Non Cap | 12,500 | - | 12,500 | 5,799 | 897 | 46% | 5,803 |
| | Total Expense | \$ 208,120 | \$ - | \$ 208,120 | \$ 77,027 | \$ 897 | 37% | \$ 130,195 |
| | 102 Treasurer | | | | | | | |
| | <i>Personnel Services</i> | | | | | | | |
| | Elected Official | 61,510 | - | 61,510 | 23,658 | - | 38% | 37,852 |
| | Salary | 50,223 | - | 50,223 | 18,248 | - | 36% | 31,975 |
| | Benefits | 42,597 | - | 42,597 | 16,942 | - | 40% | 25,655 |
| | <i>Operations</i> | | | | | | | |
| | Oper. Exp. - Non Cap | 8,001 | - | 8,001 | 2,463 | 142 | 31% | 5,396 |
| | Total Expense | \$ 162,332 | \$ - | \$ 162,332 | \$ 61,311 | \$ 142 | 38% | \$ 100,878 |
| | 103 Tax Assessor - Collector | | | | | | | |
| | <i>Personnel Services</i> | | | | | | | |
| | Elected Official | 61,510 | - | 61,510 | 27,067 | - | 44% | 43,203 |
| | Salary | 506,253 | - | 506,253 | 182,592 | - | 36% | 314,901 |
| | Benefits | 248,532 | - | 248,532 | 98,336 | - | 40% | 150,196 |
| | <i>Operations</i> | | | | | | | |
| | Oper. Exp. - Non Cap | 40,000 | - | 40,000 | 7,399 | 2,276 | 18% | 30,325 |
| | Total Expense | \$ 856,295 | \$ - | \$ 856,295 | \$ 315,394 | \$ 2,276 | 37% | \$ 538,625 |
| | 104 County Clerk | | | | | | | |
| | <i>Personnel Services</i> | | | | | | | |
| | Elected Official | 61,510 | - | 61,510 | 24,721 | - | 40% | 39,449 |
| | Salary | 312,706 | - | 312,706 | 112,427 | - | 36% | 197,619 |
| | Benefits | 166,573 | - | 166,573 | 65,198 | - | 39% | 101,375 |
| | <i>Operations</i> | | | | | | | |
| | Oper. Exp. - Non Cap | 30,000 | - | 30,000 | 8,163 | 243 | 27% | 21,594 |
| | Total Expense | \$ 570,788 | \$ - | \$ 570,788 | \$ 210,509 | \$ 243 | 37% | \$ 360,037 |
| | 105 Commissioners | | | | | | | |
| | <i>Personnel Services</i> | | | | | | | |
| | Elected Official | 246,039 | - | 246,039 | 129,038 | - | 52% | 122,041 |
| | Salary | 49,020 | - | 49,020 | 16,508 | - | 34% | 27,472 |
| | Benefits | 105,435 | - | 105,435 | 45,664 | - | 43% | 59,772 |
| | <i>Operations</i> | | | | | | | |
| | Oper. Exp. - Non Cap | 3,202 | - | 3,202 | 2,592 | - | 81% | 610 |
| | Total Expense | \$ 403,697 | \$ - | \$ 403,697 | \$ 193,802 | \$ - | 48% | \$ 209,895 |
| | 106 District Clerk | | | | | | | |
| | <i>Personnel Services</i> | | | | | | | |
| | Elected Official | 61,510 | - | 61,510 | 24,375 | - | 40% | 38,895 |
| | Salary | 295,068 | - | 295,068 | 104,906 | - | 36% | 188,402 |
| | Benefits | 153,016 | - | 153,016 | 60,349 | - | 39% | 92,668 |
| | <i>Operations</i> | | | | | | | |
| | Oper. Exp. - Non Cap | 22,500 | - | 22,500 | 11,605 | 947 | 52% | 9,948 |
| | Total Expense | \$ 532,094 | \$ - | \$ 532,094 | \$ 201,234 | \$ 947 | 38% | \$ 329,913 |
| | 109 Courthouse/Annex | | | | | | | |
| | <i>Personnel Services</i> | | | | | | | |
| | Salary | 163,322 | (772) | 162,550 | 52,591 | - | 32% | 109,960 |
| | Benefits | 73,573 | 4,971 | 78,544 | 29,343 | - | 37% | 49,202 |
| | <i>Operations</i> | | | | | | | |
| | Oper. Exp. - Non Cap | 590,100 | 4,960 | 595,060 | 253,612 | 6,521 | 43% | 334,927 |
| | Total Expense | \$ 826,995 | \$ 9,159 | \$ 836,154 | \$ 335,546 | \$ 6,521 | 40% | \$ 494,088 |
| | 110 Elections | | | | | | | |
| | <i>Personnel Services</i> | | | | | | | |
| | Salary | 117,321 | - | 117,321 | 38,815 | - | 33% | 78,506 |
| | Benefits | 45,251 | - | 45,251 | 15,269 | - | 34% | 29,981 |
| | <i>Operations</i> | | | | | | | |
| | Oper. Exp. - Non Cap | 58,850 | 4,000 | 62,850 | 8,072 | 422 | 13% | 54,355 |
| | Total Expense | \$ 221,422 | \$ 4,000 | \$ 225,422 | \$ 62,157 | \$ 422 | 28% | \$ 162,843 |

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

| 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> | | | | | | | | |
| | 111 Capital Outlay | | | | | | | |
| | <i>Operations</i> | | | | | | | |
| | Oper. Exp. - Capital | 500,001 | 305,476 | 805,477 | 405,202 | 342,978 | 50% | 57,297 |
| | Total Expense | \$ 500,001 | \$ 305,476 | \$ 805,477 | \$ 405,202 | \$ 342,978 | 50% | \$ 57,297 |
| | 112 Miscellaneous | | | | | | | |
| | <i>Personnel Services</i> | | | | | | | |
| | Salary | 5,638 | - | 5,638 | 2,169 | - | 38% | 3,470 |
| | Benefits | 192,669 | - | 192,669 | 71,410 | - | 37% | 121,258 |
| | <i>Operations</i> | | | | | | | |
| | Oper. Exp. - Non Cap | 1,737,692 | (17,350) | 1,720,342 | 898,106 | 40 | 52% | 822,196 |
| | Total Expense | \$ 1,935,998 | \$ (17,350) | \$ 1,918,648 | \$ 971,684 | \$ 40 | 51% | \$ 946,924 |
| | 115 Information Technology | | | | | | | |
| | <i>Personnel Services</i> | | | | | | | |
| | Salary | 127,976 | - | 127,976 | 47,110 | - | 37% | 80,865 |
| | Benefits | 48,586 | - | 48,586 | 18,887 | - | 39% | 29,700 |
| | <i>Operations</i> | | | | | | | |
| | Oper. Exp. - Non Cap | 657,001 | (169,962) | 487,039 | 242,374 | 7,654 | 50% | 237,011 |
| | Total Expense | \$ 833,562 | \$ (169,962) | \$ 663,600 | \$ 308,371 | \$ 7,654 | 46% | \$ 347,576 |
| | 116 Collections | | | | | | | |
| | <i>Personnel Services</i> | | | | | | | |
| | Salary | 44,760 | - | 44,760 | 16,447 | - | 37% | 28,313 |
| | Benefits | 19,194 | - | 19,194 | 7,627 | - | 40% | 11,568 |
| | <i>Operations</i> | | | | | | | |
| | Oper. Exp. - Non Cap | 9,151 | 5,650 | 14,801 | 5,650 | - | 38% | 9,151 |
| | Total Expense | \$ 73,105 | \$ 5,650 | \$ 78,755 | \$ 29,724 | \$ - | 38% | \$ 49,031 |
| | 200 County Court | | | | | | | |
| | <i>Operations</i> | | | | | | | |
| | Oper. Exp. - Non Cap | 82,202 | - | 82,202 | 24,487 | - | 30% | 57,715 |
| | Total Expense | \$ 82,202 | \$ - | \$ 82,202 | \$ 24,487 | \$ - | 30% | \$ 57,715 |
| | 201 County Court at Law | | | | | | | |
| | <i>Personnel Services</i> | | | | | | | |
| | Elected Official | 183,140 | - | 183,140 | 70,963 | - | 39% | 113,437 |
| | Salary | 117,881 | 585 | 118,466 | 43,503 | - | 37% | 73,704 |
| | Benefits | 91,529 | - | 91,529 | 36,604 | - | 40% | 54,925 |
| | <i>Operations</i> | | | | | | | |
| | Oper. Exp. - Non Cap | 153,002 | 9,415 | 162,417 | 53,899 | - | 33% | 108,518 |
| | Total Expense | \$ 545,553 | \$ 10,000 | \$ 555,553 | \$ 204,970 | \$ - | 37% | \$ 350,583 |
| | 202 District Court | | | | | | | |
| | <i>Personnel Services</i> | | | | | | | |
| | Salary | 368,160 | - | 368,160 | 120,956 | - | 33% | 247,205 |
| | Benefits | 135,438 | - | 135,438 | 42,148 | - | 31% | 93,291 |
| | <i>Operations</i> | | | | | | | |
| | Oper. Exp. - Non Cap | 309,300 | (10,000) | 299,300 | 56,414 | 912 | 19% | 241,974 |
| | Total Expense | \$ 812,898 | \$ (10,000) | \$ 802,898 | \$ 219,518 | \$ 912 | 27% | \$ 582,469 |
| | 204 District Attorney | | | | | | | |
| | <i>Personnel Services</i> | | | | | | | |
| | Salary | 741,038 | - | 741,038 | 244,095 | - | 33% | 496,943 |
| | Benefits | 269,299 | - | 269,299 | 86,822 | - | 32% | 182,477 |
| | <i>Operations</i> | | | | | | | |
| | Oper. Exp. - Non Cap | 117,000 | - | 117,000 | 39,633 | 2,745 | 34% | 74,622 |
| | Total Expense | \$ 1,127,337 | \$ - | \$ 1,127,337 | \$ 370,551 | \$ 2,745 | 33% | \$ 754,042 |
| | 205 JP PCT 1 | | | | | | | |
| | <i>Personnel Services</i> | | | | | | | |
| | Elected Official | 61,510 | - | 61,510 | 26,683 | - | 43% | 42,587 |
| | Salary | 55,398 | - | 55,398 | 17,125 | - | 31% | 30,512 |
| | Benefits | 42,977 | - | 42,977 | 16,743 | - | 39% | 26,234 |
| | <i>Operations</i> | | | | | | | |
| | Oper. Exp. - Non Cap | 3,727 | - | 3,727 | 423 | - | 11% | 3,304 |
| | Total Expense | \$ 163,611 | \$ - | \$ 163,611 | \$ 60,974 | \$ - | 37% | \$ 102,637 |
| | 206 JP PCT 2 | | | | | | | |
| | <i>Personnel Services</i> | | | | | | | |
| | Elected Official | 61,510 | - | 61,510 | 26,683 | - | 43% | 42,587 |
| | Salary | 54,651 | - | 54,651 | 16,409 | - | 30% | 30,482 |
| | Benefits | 42,825 | - | 42,825 | 16,934 | - | 40% | 25,891 |
| | <i>Operations</i> | | | | | | | |
| | Oper. Exp. - Non Cap | 5,802 | - | 5,802 | 1,700 | 960 | 29% | 3,142 |
| | Total Expense | \$ 164,788 | \$ - | \$ 164,788 | \$ 61,726 | \$ 960 | 37% | \$ 102,102 |
| | 207 JP PCT 3 | | | | | | | |
| | <i>Personnel Services</i> | | | | | | | |
| | Elected Official | 61,510 | - | 61,510 | 26,683 | - | 43% | 42,587 |
| | Salary | 63,281 | - | 63,281 | 19,959 | - | 32% | 35,562 |

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

| 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> | | | | | | | | |
| | 207 JP PCT 3 (cont.) | | | | | | | |
| | Benefits | 44,582 | - | 44,582 | 17,870 | - | 40% | 26,712 |
| | <i>Operations</i> | | | | | | | |
| | Oper. Exp. - Non Cap | 4,727 | - | 4,727 | 847 | 45 | 18% | 3,835 |
| | Total Expense | \$ 174,099 | \$ - | \$ 174,099 | \$ 65,359 | \$ 45 | 38% | \$ 108,696 |
| | 208 JP PCT 4 | | | | | | | |
| | <i>Personnel Services</i> | | | | | | | |
| | Elected Official | 61,510 | - | 61,510 | 26,683 | - | 43% | 42,587 |
| | Salary | 48,666 | - | 48,666 | 15,236 | - | 31% | 25,670 |
| | Benefits | 41,607 | (1) | 41,606 | 16,816 | - | 40% | 24,790 |
| | <i>Operations</i> | | | | | | | |
| | Oper. Exp. - Non Cap | 4,976 | - | 4,976 | 723 | 45 | 15% | 4,208 |
| | Total Expense | \$ 156,759 | \$ (1) | \$ 156,758 | \$ 59,458 | \$ 45 | 38% | \$ 97,256 |
| | 211 3rd District Court | | | | | | | |
| | <i>Operations</i> | | | | | | | |
| | Oper. Exp. - Non Cap | 72,203 | - | 72,203 | 71,305 | - | 99% | 898 |
| | Total Expense | \$ 72,203 | \$ - | \$ 72,203 | \$ 71,305 | \$ - | 99% | \$ 898 |
| | 212 87th District Court | | | | | | | |
| | <i>Operations</i> | | | | | | | |
| | Oper. Exp. - Non Cap | 72,203 | - | 72,203 | 35,052 | - | 49% | 37,151 |
| | Total Expense | \$ 72,203 | \$ - | \$ 72,203 | \$ 35,052 | \$ - | 49% | \$ 37,151 |
| | 213 349th District Court | | | | | | | |
| | <i>Operations</i> | | | | | | | |
| | Oper. Exp. - Non Cap | 72,203 | - | 72,203 | 55,099 | - | 76% | 17,104 |
| | Total Expense | \$ 72,203 | \$ - | \$ 72,203 | \$ 55,099 | \$ - | 76% | \$ 17,104 |
| | 214 369th District Court | | | | | | | |
| | <i>Operations</i> | | | | | | | |
| | Oper. Exp. - Non Cap | 72,203 | - | 72,203 | 66,048 | - | 91% | 6,155 |
| | Total Expense | \$ 72,203 | \$ - | \$ 72,203 | \$ 66,048 | \$ - | 91% | \$ 6,155 |
| | 300 Emergency Management | | | | | | | |
| | <i>Personnel Services</i> | | | | | | | |
| | Salary | 81,048 | - | 81,048 | 29,060 | - | 36% | 51,988 |
| | Benefits | 36,662 | - | 36,662 | 14,291 | - | 39% | 22,371 |
| | <i>Operations</i> | | | | | | | |
| | Oper. Exp. - Non Cap | 13,400 | - | 13,400 | 3,506 | 1,777 | 26% | 8,117 |
| | Total Expense | \$ 131,111 | \$ - | \$ 131,111 | \$ 46,857 | \$ 1,777 | 36% | \$ 82,476 |
| | 301 Constable PCT 1 | | | | | | | |
| | <i>Personnel Services</i> | | | | | | | |
| | Elected Official | 62,552 | - | 62,552 | 24,098 | - | 39% | 38,453 |
| | Benefits | 22,815 | - | 22,815 | 9,172 | - | 40% | 13,644 |
| | <i>Operations</i> | | | | | | | |
| | Oper. Exp. - Non Cap | 9,952 | - | 9,952 | 1,077 | - | 11% | 8,875 |
| | Total Expense | \$ 95,319 | \$ - | \$ 95,319 | \$ 34,346 | \$ - | 36% | \$ 60,971 |
| | 302 Constable PCT 2 | | | | | | | |
| | <i>Personnel Services</i> | | | | | | | |
| | Elected Official | 64,627 | - | 64,627 | 24,896 | - | 39% | 39,730 |
| | Benefits | 23,238 | - | 23,238 | 9,377 | - | 40% | 13,861 |
| | <i>Operations</i> | | | | | | | |
| | Oper. Exp. - Non Cap | 11,251 | - | 11,251 | 2,151 | - | 19% | 9,100 |
| | Total Expense | \$ 99,115 | \$ - | \$ 99,115 | \$ 36,424 | \$ - | 37% | \$ 62,691 |
| | 303 Constable PCT 3 | | | | | | | |
| | <i>Personnel Services</i> | | | | | | | |
| | Elected Official | 64,927 | - | 64,927 | 25,012 | - | 39% | 39,915 |
| | Benefits | 23,298 | - | 23,298 | 9,340 | - | 40% | 13,959 |
| | <i>Operations</i> | | | | | | | |
| | Oper. Exp. - Non Cap | 7,601 | - | 7,601 | 1,780 | - | 23% | 5,821 |
| | Total Expense | \$ 95,826 | \$ - | \$ 95,826 | \$ 36,132 | \$ - | 38% | \$ 59,694 |
| | 304 Constable PCT 4 | | | | | | | |
| | <i>Personnel Services</i> | | | | | | | |
| | Elected Official | 62,677 | - | 62,677 | 24,146 | - | 39% | 38,530 |
| | Benefits | 22,841 | - | 22,841 | 9,087 | - | 40% | 13,754 |
| | <i>Operations</i> | | | | | | | |
| | Oper. Exp. - Non Cap | 8,751 | - | 8,751 | 2,108 | 20 | 24% | 6,623 |
| | Total Expense | \$ 94,268 | \$ - | \$ 94,268 | \$ 35,341 | \$ 20 | 37% | \$ 58,907 |
| | 305 Sheriff | | | | | | | |
| | <i>Personnel Services</i> | | | | | | | |
| | Elected Official | 71,430 | - | 71,430 | 27,473 | - | 38% | 43,957 |
| | Salary | 2,132,673 | (50,000) | 2,082,673 | 685,014 | - | 33% | 1,397,659 |
| | Benefits | 921,954 | (12,741) | 909,213 | 331,346 | - | 36% | 577,866 |
| | <i>Operations</i> | | | | | | | |
| | Oper. Exp. - Non Cap | 386,000 | 28,525 | 414,525 | 144,526 | 2,334 | 35% | 267,665 |
| | Total Expense | \$ 3,512,057 | \$ (34,216) | \$ 3,477,841 | \$ 1,188,358 | \$ 2,334 | 34% | \$ 2,287,148 |

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

| Fund | Department | Adopted Budget | Changes to Budget | Current Budget | Year to Date Actual | Purchase Orders Outstanding | % of Budget | Remaining Budget |
|-------------------------------------|---------------------------|-----------------------|--------------------------|-----------------------|----------------------------|------------------------------------|--------------------|-------------------------|
| 306 County Jail | | | | | | | | |
| | <i>Personnel Services</i> | | | | | | | |
| | Salary | 1,545,027 | (120,000) | 1,425,027 | 437,365 | - | 31% | 987,662 |
| | Benefits | 673,948 | 67,000 | 740,948 | 294,248 | - | 40% | 446,700 |
| | <i>Operations</i> | | | | | | | |
| | Oper. Exp. - Non Cap | 1,411,000 | 83,000 | 1,494,000 | 775,532 | 7,118 | 52% | 711,351 |
| | Total Expense | \$ 3,629,975 | \$ 30,000 | \$ 3,659,975 | \$ 1,507,145 | \$ 7,118 | 41% | \$ 2,145,713 |
| 309 State Highway Patrol | | | | | | | | |
| | <i>Personnel Services</i> | | | | | | | |
| | Salary | 37,887 | - | 37,887 | 13,872 | - | 37% | 24,015 |
| | Benefits | 17,795 | - | 17,795 | 7,043 | - | 40% | 10,752 |
| | <i>Operations</i> | | | | | | | |
| | Oper. Exp. - Non Cap | 2,500 | - | 2,500 | 115 | - | 5% | 2,385 |
| | Total Expense | \$ 58,182 | \$ - | \$ 58,182 | \$ 21,030 | \$ - | 36% | \$ 37,153 |
| 312 Personal Bond Office | | | | | | | | |
| | <i>Personnel Services</i> | | | | | | | |
| | Salary | 44,077 | - | 44,077 | 15,923 | - | 36% | 28,153 |
| | Benefits | 19,055 | - | 19,055 | 7,237 | - | 38% | 11,818 |
| | <i>Operations</i> | | | | | | | |
| | Oper. Exp. - Non Cap | 7,351 | - | 7,351 | 2,613 | - | 36% | 4,738 |
| | Total Expense | \$ 70,483 | \$ - | \$ 70,483 | \$ 25,774 | \$ - | 37% | \$ 44,709 |
| 400 Extension Service | | | | | | | | |
| | <i>Personnel Services</i> | | | | | | | |
| | Salary | 99,399 | - | 99,399 | 35,947 | - | 36% | 63,452 |
| | Benefits | 22,871 | - | 22,871 | 9,020 | - | 39% | 13,851 |
| | <i>Operations</i> | | | | | | | |
| | Oper. Exp. - Non Cap | 36,750 | - | 36,750 | 13,756 | 1,641 | 37% | 21,353 |
| | Total Expense | \$ 159,020 | \$ - | \$ 159,020 | \$ 58,723 | \$ 1,641 | 37% | \$ 98,656 |
| 401 Dogwood Park | | | | | | | | |
| | <i>Personnel Services</i> | | | | | | | |
| | Salary | 101,928 | - | 101,928 | 37,539 | - | 37% | 64,389 |
| | Benefits | 46,329 | - | 46,329 | 18,261 | - | 39% | 28,068 |
| | <i>Operations</i> | | | | | | | |
| | Oper. Exp. - Non Cap | 9,001 | - | 9,001 | 2,238 | 191 | 25% | 6,572 |
| | Total Expense | \$ 157,258 | \$ - | \$ 157,258 | \$ 58,038 | \$ 191 | 37% | \$ 99,029 |
| 403 Indigent Healthcare | | | | | | | | |
| | <i>Personnel Services</i> | | | | | | | |
| | Salary | 24,180 | - | 24,180 | 8,893 | - | 37% | 15,288 |
| | Benefits | 9,964 | - | 9,964 | 4,111 | - | 41% | 5,853 |
| | <i>Operations</i> | | | | | | | |
| | Oper. Exp. - Non Cap | 46,408 | - | 46,408 | 8,334 | - | 18% | 38,075 |
| | Total Expense | \$ 80,552 | \$ - | \$ 80,552 | \$ 21,337 | \$ - | 26% | \$ 59,215 |
| 404 County Services | | | | | | | | |
| | <i>Operations</i> | | | | | | | |
| | Oper. Exp. - Non Cap | 416,301 | 210 | 416,511 | 339,393 | 500 | 81% | 76,618 |
| | Total Expense | \$ 416,301 | \$ 210 | \$ 416,511 | \$ 339,393 | \$ 500 | 81% | \$ 76,618 |
| 405 Veteran's Service Office | | | | | | | | |
| | <i>Personnel Services</i> | | | | | | | |
| | Salary | 50,000 | - | 50,000 | 13,752 | - | 28% | 36,248 |
| | Benefits | 10,180 | - | 10,180 | 2,917 | - | 29% | 7,263 |
| | <i>Operations</i> | | | | | | | |
| | Oper. Exp. - Non Cap | 11,700 | - | 11,700 | 452 | - | 4% | 11,248 |
| | Total Expense | \$ 71,880 | \$ - | \$ 71,880 | \$ 17,120 | \$ - | 24% | \$ 54,760 |
| 406 Expo Center | | | | | | | | |
| | <i>Personnel Services</i> | | | | | | | |
| | Salary | 16,676 | - | 16,676 | - | - | 0% | 16,676 |
| | Benefits | 8,437 | - | 8,437 | - | - | 0% | 8,436 |
| | <i>Operations</i> | | | | | | | |
| | Oper. Exp. - Non Cap | 3 | - | 3 | - | - | 0% | 3 |
| | Total Expense | \$ 25,116 | \$ - | \$ 25,116 | \$ - | \$ - | 0% | \$ 25,115 |
| 611 R&B PCT 1 | | | | | | | | |
| | <i>Personnel Services</i> | | | | | | | |
| | Salary | 520,166 | 4,688 | 524,854 | 178,396 | - | 34% | 346,459 |
| | Benefits | 205,240 | (308) | 204,932 | 78,812 | - | 38% | 126,120 |
| | <i>Operations</i> | | | | | | | |
| | Oper. Exp. - Non Cap | 465,957 | 302,551 | 768,508 | 323,298 | 176 | 42% | 445,033 |
| | Oper. Exp. - Capital | 78,049 | 132,393 | 210,442 | - | - | 0% | 210,442 |
| | Total Expense | \$ 1,269,412 | \$ 439,324 | \$ 1,708,736 | \$ 580,507 | \$ 176 | 34% | \$ 1,128,053 |
| 612 R&B PCT 2 | | | | | | | | |
| | <i>Personnel Services</i> | | | | | | | |
| | Salary | 444,221 | (20,000) | 424,221 | 136,455 | - | 32% | 287,767 |
| | Benefits | 179,699 | 5,000 | 184,699 | 48,967 | - | 27% | 135,731 |

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

| 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>612 R&B PCT 2 (cont.)</u> | | | | | | | | |
| <i>Operations</i> | | | | | | | | |
| | Oper. Exp. - Non Cap | 279,381 | 15,000 | 294,381 | 172,986 | 985 | 59% | 120,410 |
| | Oper. Exp. - Capital | 60,000 | (33,587) | 26,413 | - | - | 0% | 26,413 |
| | Total Expense | \$ 963,301 | \$ (33,587) | \$ 929,714 | \$ 358,408 | \$ 985 | 39% | \$ 570,321 |
| <u>613 R&B PCT 3</u> | | | | | | | | |
| <i>Personnel Services</i> | | | | | | | | |
| | Salary | 606,699 | - | 606,699 | 210,883 | - | 35% | 395,816 |
| | Benefits | 243,018 | - | 246,018 | 88,409 | - | 36% | 157,609 |
| <i>Operations</i> | | | | | | | | |
| | Oper. Exp. - Non Cap | 450,381 | 6,501 | 456,882 | 322,758 | 293 | 71% | 133,831 |
| | Oper. Exp. - Capital | 50,000 | - | 50,000 | - | - | 0% | 50,000 |
| | Total Expense | \$ 1,350,099 | \$ 6,501 | \$ 1,359,600 | \$ 622,051 | \$ 293 | 46% | \$ 737,256 |
| <u>614 R&B PCT 4</u> | | | | | | | | |
| <i>Personnel Services</i> | | | | | | | | |
| | Salary | 532,458 | - | 532,458 | 163,769 | - | 31% | 368,690 |
| | Benefits | 207,742 | - | 212,742 | 61,267 | - | 29% | 151,476 |
| <i>Operations</i> | | | | | | | | |
| | Oper. Exp. - Non Cap | 374,577 | 119,014 | 493,591 | 402,306 | 2,899 | 82% | 88,386 |
| | Oper. Exp. - Capital | 52,000 | 65,815 | 117,815 | - | - | 0% | 117,815 |
| | Total Expense | \$ 1,166,778 | \$ 184,829 | \$ 1,356,607 | \$ 627,342 | \$ 2,899 | 46% | \$ 726,366 |
| <u>615 Shop</u> | | | | | | | | |
| <i>Personnel Services</i> | | | | | | | | |
| | Salary | 98,235 | - | 98,235 | 36,079 | - | 37% | 62,156 |
| | Benefits | 40,162 | 500 | 40,662 | 15,472 | - | 38% | 25,190 |
| <i>Operations</i> | | | | | | | | |
| | Oper. Exp. - Non Cap | 17,364 | (500) | 16,864 | 5,005 | - | 30% | 11,859 |
| | Total Expense | \$ 155,760 | \$ - | \$ 155,760 | \$ 56,557 | \$ - | 36% | \$ 99,204 |
| <i>Farm to Market and Lateral Rd - 210</i> | | | | | | | | |
| <u>611 R&B PCT 1</u> | | | | | | | | |
| <i>Operations</i> | | | | | | | | |
| | Oper. Exp. - Non Cap | 244,934 | - | 244,934 | 88,344 | - | 36% | 156,590 |
| | Oper. Exp. - Capital | 1 | - | 1 | - | - | 0% | 1 |
| | Total Expense | \$ 244,935 | \$ - | \$ 244,935 | \$ 88,344 | \$ - | 36% | \$ 156,591 |
| <u>612 R&B PCT 2</u> | | | | | | | | |
| <i>Operations</i> | | | | | | | | |
| | Oper. Exp. - Non Cap | 144,817 | - | 144,817 | 41,291 | - | 29% | 103,526 |
| | Oper. Exp. - Capital | 1 | - | 1 | - | - | 0% | 1 |
| | Total Expense | \$ 144,818 | \$ - | \$ 144,818 | \$ 41,291 | \$ - | 29% | \$ 103,527 |
| <u>613 R&B PCT 3</u> | | | | | | | | |
| <i>Operations</i> | | | | | | | | |
| | Oper. Exp. - Non Cap | 250,368 | - | 250,368 | - | - | 0% | 250,368 |
| | Oper. Exp. - Capital | 1 | - | 1 | - | - | 0% | 1 |
| | Total Expense | \$ 250,369 | \$ - | \$ 250,369 | \$ - | \$ - | 0% | \$ 250,369 |
| <u>614 R&B PCT 4</u> | | | | | | | | |
| <i>Operations</i> | | | | | | | | |
| | Oper. Exp. - Non Cap | 172,477 | - | 172,477 | 25,042 | - | 15% | 147,435 |
| | Oper. Exp. - Capital | 1 | - | 1 | - | - | 0% | 1 |
| | Total Expense | \$ 172,478 | \$ - | \$ 172,478 | \$ 25,042 | \$ - | 15% | \$ 147,436 |
| <i>CTIF Grant - 211</i> | | | | | | | | |
| <u>614 R&B PCT 4</u> | | | | | | | | |
| <i>Operations</i> | | | | | | | | |
| | Oper. Exp. - Non Cap | - | - | - | 4,907 | - | 0% | (4,907) |
| | Total Expense | \$ - | \$ - | \$ - | \$ 4,907 | \$ - | 0% | \$ (4,907) |
| <i>ARPA - 212</i> | | | | | | | | |
| <u>300 ARPA</u> | | | | | | | | |
| <i>Personnel Services</i> | | | | | | | | |
| | Salary | 315,000 | - | 315,000 | 293,600 | - | 93% | 21,400 |
| | Benefits | 72,196 | - | 72,196 | 59,046 | - | 82% | 13,150 |
| <i>Operations</i> | | | | | | | | |
| | Oper. Exp. - Non Cap | 8,349,842 | (566,749) | 7,783,093 | 501,289 | 151,333 | 6% | 7,130,471 |
| | Oper. Exp. - Capital | 245,594 | 566,748 | 812,342 | 332,245 | 220,924 | 41% | 259,173 |
| | Total Expense | \$ 8,982,632 | \$ (1) | \$ 8,982,631 | \$ 1,186,181 | \$ 372,258 | 13% | \$ 7,424,194 |
| <i>Law Enforcement Grant - 213</i> | | | | | | | | |
| <u>112 Law Enforcement grant</u> | | | | | | | | |
| <i>Operations</i> | | | | | | | | |
| | Oper. Exp. - Capital | - | 25,549 | 25,549 | - | - | 100% | 25,549 |
| | Total Expense | \$ - | \$ 25,549 | \$ 25,549 | \$ - | \$ - | 100% | \$ 25,549 |

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

| Fund | Department | Adopted Budget | Changes to Budget | Current Budget | Year to Date Actual | Purchase Orders Outstanding | % of Budget | Remaining Budget |
|--|------------------------------|-----------------------|--------------------------|-----------------------|----------------------------|------------------------------------|--------------------|-------------------------|
| <i>Disaster Relief Fund - 214</i> | | | | | | | | |
| | 300 Disaster Relief | | | | | | | |
| | Operations | | | | | | | |
| | Oper. Exp. - Capital | 5,028 | - | 5,028 | 21 | - | 0% | 5,007 |
| | Total Expense | \$ 5,028 | \$ - | \$ 5,028 | \$ 21 | \$ - | 0% | \$ 5,007 |
| <i>Local Assist Consistency - 219</i> | | | | | | | | |
| | 112 Local Assist Consistency | | | | | | | |
| | Operations | | | | | | | |
| | Oper. Exp. - Capital | 112,169 | - | 112,169 | 59,233 | - | 53% | 52,936 |
| | Total Expense | \$ 112,169 | \$ - | \$ 112,169 | \$ 59,233 | \$ - | 53% | \$ 52,936 |
| <i>Veteran's Service Office - 221</i> | | | | | | | | |
| | 405 Veteran's Service | | | | | | | |
| | Operations | | | | | | | |
| | Oper. Exp. - Non Cap | 852 | - | 852 | - | - | 0% | 852 |
| | Total Expense | \$ 852 | \$ - | \$ 852 | \$ - | \$ - | 0% | \$ 852 |
| <i>Language Access Fund - 222</i> | | | | | | | | |
| | 112 Language Access | | | | | | | |
| | Operations | | | | | | | |
| | Oper. Exp. - Non Cap | 4,400 | - | 4,400 | - | - | 0% | 4,400 |
| | Total Expense | \$ 4,400 | \$ - | \$ 4,400 | \$ - | \$ - | 0% | \$ 4,400 |
| <i>Opioid Settlement Fund - 223</i> | | | | | | | | |
| | 112 Opioid Settlement | | | | | | | |
| | Operations | | | | | | | |
| | Oper. Exp. - Capital | 84,370 | (25,000) | 59,370 | 17,375 | - | 29% | 41,995 |
| | Oper. Exp. - Non Cap | 1 | 25,000 | 25,001 | - | - | 0% | 25,001 |
| | Total Expense | \$ 84,371 | \$ - | \$ 84,371 | \$ 17,375 | \$ - | 21% | \$ 66,996 |
| <i>Family Protection - 240</i> | | | | | | | | |
| | 112 Family Protection | | | | | | | |
| | Operations | | | | | | | |
| | Oper. Exp. - Non Cap | 7,396 | - | 7,396 | - | - | 0% | 7,396 |
| | Total Expense | \$ 7,396 | \$ - | \$ 7,396 | \$ - | \$ - | 0% | \$ 7,396 |
| <i>Law Library - 241</i> | | | | | | | | |
| | 210 Law Library | | | | | | | |
| | Operations | | | | | | | |
| | Oper. Exp. - Non Cap | 60,041 | (24,000) | 36,041 | 7,936 | - | 22% | 52,105 |
| | Total Expense | \$ 60,041 | \$ (24,000) | \$ 36,041 | \$ 7,936 | \$ - | 22% | \$ 52,105 |
| <i>Child Abuse Prevention - 242</i> | | | | | | | | |
| | 106 Child Abuse Prevention | | | | | | | |
| | Operations | | | | | | | |
| | Oper. Exp. - Non Cap | 10,318 | - | 10,318 | - | - | 0% | 10,318 |
| | Total Expense | \$ 10,318 | \$ - | \$ 10,318 | \$ - | \$ - | 0% | \$ 10,318 |
| <i>JCT FEE - 243</i> | | | | | | | | |
| | 205 JP PCT 1 | | | | | | | |
| | Operations | | | | | | | |
| | Oper. Exp. - Capital | 1 | - | 1 | - | - | 0% | 1 |
| | Oper. Exp. - Non Cap | 9,341 | - | 9,341 | 913 | - | 10% | 8,427 |
| | Total Expense | \$ 9,342 | \$ - | \$ 9,342 | \$ 913 | \$ - | 10% | \$ 8,428 |
| | 206 JP PCT 2 | | | | | | | |
| | Operations | | | | | | | |
| | Oper. Exp. - Capital | 1 | - | 1 | - | - | 0% | 1 |
| | Oper. Exp. - Non Cap | 9,341 | - | 9,341 | 973 | - | 10% | 8,368 |
| | Total Expense | \$ 9,342 | \$ - | \$ 9,342 | \$ 973 | \$ - | 10% | \$ 8,369 |
| | 207 JP PCT 3 | | | | | | | |
| | Operations | | | | | | | |
| | Oper. Exp. - Capital | 1 | - | 1 | - | - | 0% | 1 |
| | Oper. Exp. - Non Cap | 9,341 | - | 9,341 | 422 | - | 5% | 8,918 |
| | Total Expense | \$ 9,342 | \$ - | \$ 9,342 | \$ 422 | \$ - | 5% | \$ 8,919 |
| | 208 JP PCT 4 | | | | | | | |
| | Operations | | | | | | | |
| | Oper. Exp. - Capital | 1 | - | 1 | - | - | 0% | 1 |
| | Oper. Exp. - Non Cap | 9,341 | - | 9,341 | 187 | - | 2% | 9,153 |
| | Total Expense | \$ 9,342 | \$ - | \$ 9,342 | \$ 187 | \$ - | 2% | \$ 9,154 |
| <i>Child Welfare Board - 245</i> | | | | | | | | |
| | 112 Child Welfare | | | | | | | |
| | Operations | | | | | | | |
| | Oper. Exp. - Non Cap | 46,782 | - | 46,782 | 2,130 | - | 5% | 44,652 |
| | Total Expense | \$ 46,782 | \$ - | \$ 46,782 | \$ 2,130 | \$ - | 5% | \$ 44,652 |
| <i>District Attorney Apportionment - 247</i> | | | | | | | | |
| | 204 District Attorney | | | | | | | |
| | Personnel Services | | | | | | | |
| | Salary | - | - | - | 5,328 | - | 0% | (5,328) |
| | Benefits | - | - | - | 2,025 | - | 0% | (2,025) |

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

| Fund | Department | Adopted Budget | Changes to Budget | Current Budget | Year to Date Actual | Purchase Orders Outstanding | % of Budget | Remaining Budget |
|--|----------------------|-----------------------|--------------------------|-----------------------|----------------------------|------------------------------------|--------------------|-------------------------|
| <i>District Attorney Apportionment - 247 (Cont.)</i> | | | | | | | | |
| <i>204 District Attorney (cont.)</i> | | | | | | | | |
| <i>Operations</i> | | | | | | | | |
| | Oper. Exp. - Non Cap | - | - | - | 1,639 | - | 0% | (1,639) |
| | Total Expense | \$ - | \$ - | \$ - | \$ 8,991 | \$ - | 0% | \$ (8,991) |
| <i>County Clerk Records Archive - 248</i> | | | | | | | | |
| <i>104 County Clerk</i> | | | | | | | | |
| <i>Personnel Services</i> | | | | | | | | |
| | Salary | 65,750 | - | 65,750 | 15,357 | - | 23% | 50,393 |
| | Benefits | 23,532 | - | 23,532 | 7,332 | - | 31% | 16,199 |
| <i>Operations</i> | | | | | | | | |
| | Oper. Exp. - Non Cap | 12,742 | - | 12,742 | - | - | 0% | 68 |
| | Oper. Exp. - Capital | 1 | - | 1 | - | - | 0% | 1 |
| | Total Expense | \$ 102,025 | \$ - | \$ 102,025 | \$ 22,690 | \$ - | 22% | \$ 66,661 |
| <i>District Clerk Records MGT & Pres. - 249</i> | | | | | | | | |
| <i>106 District Clerk</i> | | | | | | | | |
| <i>Operations</i> | | | | | | | | |
| | Oper. Exp. - Non Cap | 8,264 | - | 8,264 | - | - | 0% | 8,264 |
| | Oper. Exp. - Capital | 1 | - | 1 | - | - | 0% | 1 |
| | Total Expense | \$ 8,265 | \$ - | \$ 8,265 | \$ - | \$ - | 0% | \$ 8,265 |
| <i>County Clerk Records MGT & Pres. - 250</i> | | | | | | | | |
| <i>104 County Clerk</i> | | | | | | | | |
| <i>Personnel Services</i> | | | | | | | | |
| | Salary | 36,451 | - | 36,451 | - | - | - | 36,451 |
| | Benefits | 17,539 | - | 17,539 | 285 | - | 2% | 17,254 |
| <i>Operations</i> | | | | | | | | |
| | Oper. Exp. - Non Cap | 80,826 | (3,755) | 77,071 | 18,500 | 20,914 | 24% | 37,657 |
| | Oper. Exp. - Capital | 1 | 3,755 | 3,756 | 3,005 | - | 80% | 751 |
| | Total Expense | \$ 134,817 | \$ - | \$ 134,817 | \$ 21,790 | \$ 20,914 | 16% | \$ 92,113 |
| <i>Court Reporter Services - 251</i> | | | | | | | | |
| <i>112 Court Reporter</i> | | | | | | | | |
| <i>Operations</i> | | | | | | | | |
| | Oper. Exp. - Non Cap | 16,583 | - | 16,583 | 6,248 | - | 38% | 10,335 |
| | Oper. Exp. - Capital | 1 | - | 1 | - | - | 0% | 1 |
| | Total Expense | \$ 16,584 | \$ - | \$ 16,584 | \$ 6,248 | \$ - | 38% | \$ 10,336 |
| <i>Dare Program - 252</i> | | | | | | | | |
| <i>112 Dare</i> | | | | | | | | |
| <i>Operations</i> | | | | | | | | |
| | Oper. Exp. - Non Cap | 7,947 | - | 7,947 | 309 | - | 4% | 7,638 |
| | Total Expense | \$ 7,947 | \$ - | \$ 7,947 | \$ 309 | \$ - | 4% | \$ 7,638 |
| <i>County Records MGT & Pres. - 254</i> | | | | | | | | |
| <i>112 County</i> | | | | | | | | |
| <i>Operations</i> | | | | | | | | |
| | Oper. Exp. - Non Cap | 51,173 | - | 51,173 | - | - | 0% | 51,173 |
| | Oper. Exp. - Capital | 1 | - | 1 | - | - | 0% | 1 |
| | Total Expense | \$ 51,174 | \$ - | \$ 51,174 | \$ - | \$ - | 0% | \$ 51,174 |
| <i>Service Security Fee - 255</i> | | | | | | | | |
| <i>307 Bailiff</i> | | | | | | | | |
| <i>Personnel Services</i> | | | | | | | | |
| | Salary | 51,425 | - | 51,425 | 18,951 | - | 37% | 32,474 |
| | Benefits | 23,010 | - | 23,010 | 7,235 | - | 31% | 15,775 |
| <i>Operations</i> | | | | | | | | |
| | Oper. Exp. - Non Cap | 9,558 | - | 9,558 | - | - | 0% | 9,558 |
| | Total Expense | \$ 83,993 | \$ - | \$ 83,993 | \$ 26,187 | \$ - | 31% | \$ 57,807 |
| <i>Justice Court Bldg. Security - 256</i> | | | | | | | | |
| <i>112 Justice Court Bldg. Security</i> | | | | | | | | |
| <i>Operations</i> | | | | | | | | |
| | Oper. Exp. - Non Cap | 27,992 | - | 27,992 | - | - | 0% | 27,992 |
| | Oper. Exp. - Capital | 1 | - | 1 | - | - | 0% | 1 |
| | Total Expense | \$ 27,993 | \$ - | \$ 27,993 | \$ - | \$ - | 0% | \$ 27,993 |
| <i>Historical Commission - 257</i> | | | | | | | | |
| <i>112 Historical Commission</i> | | | | | | | | |
| <i>Operations</i> | | | | | | | | |
| | Oper. Exp. - Non Cap | 555 | - | 555 | - | - | 0% | 555 |
| | Total Expense | \$ 555 | \$ - | \$ 555 | \$ - | \$ - | 0% | \$ 555 |
| <i>Co. & Dist. Court Technology - 262</i> | | | | | | | | |
| <i>112 Co. & Dist. Court Techn</i> | | | | | | | | |
| <i>Operations</i> | | | | | | | | |
| | Oper. Exp. - Non Cap | 4,247 | - | 4,247 | - | - | 0% | 4,247 |
| <i>Operations</i> | | | | | | | | |
| | Oper. Exp. - Capital | 1 | - | 1 | - | - | 0% | 1 |
| | Total Expense | \$ 4,248 | \$ - | \$ 4,248 | \$ - | \$ - | 0% | \$ 4,248 |

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

| Fund | Department | Adopted Budget | Changes to Budget | Current Budget | Year to Date Actual | Purchase Orders Outstanding | % of Budget | Remaining Budget |
|---|---------------------------|-----------------------|--------------------------|-----------------------|----------------------------|------------------------------------|--------------------|-------------------------|
| <i>Court Records Preservation - 264</i> | | | | | | | | |
| | 112 Court Records Pres | | | | | | | |
| | Operations | | | | | | | |
| | Oper. Exp. - Non Cap | 33,718 | - | 33,718 | - | 440 | 0% | 33,278 |
| | Total Expense | \$ 33,718 | \$ - | \$ 33,718 | \$ - | \$ 440 | 0% | \$ 33,278 |
| <i>District Clerk Technology - 265</i> | | | | | | | | |
| | 112 District Clerk | | | | | | | |
| | Operations | | | | | | | |
| | Oper. Exp. - Non Cap | 60,693 | - | 60,693 | - | - | 0% | 60,693 |
| | Oper. Exp. - Capital | 1 | - | 1 | - | - | 0% | 1 |
| | Total Expense | \$ 60,694 | \$ - | \$ 60,694 | \$ - | \$ - | 0% | \$ 60,694 |
| <i>Child Safety Fee - 268</i> | | | | | | | | |
| | 103 Child Safety | | | | | | | |
| | Operations | | | | | | | |
| | Oper. Exp. - Non Cap | 58,827 | - | 58,827 | - | - | 0% | 58,827 |
| | Total Expense | \$ 58,827 | \$ - | \$ 58,827 | \$ - | \$ - | 0% | \$ 58,827 |
| <i>Jail Commissary - 273</i> | | | | | | | | |
| | 306 County Jail | | | | | | | |
| | Operations | | | | | | | |
| | Oper. Exp. - Non Cap | - | - | - | 12,475 | - | 0% | (12,475) |
| | Total Expense | \$ - | \$ - | \$ - | \$ 12,475 | \$ - | 0% | \$ (12,475) |
| <i>VAWA/VOCA - 274</i> | | | | | | | | |
| | 113 VAWA | | | | | | | |
| | Personnel Services | | | | | | | |
| | Salary | 28,807 | - | 28,807 | 14,906 | - | 52% | 13,900 |
| | Benefits | 11,756 | (500) | 11,256 | 3,425 | - | 30% | 7,830 |
| | Operations | | | | | | | |
| | Oper. Exp. - Non Cap | 927 | 500 | 1,427 | 1,053 | - | 74% | 374 |
| | Total Expense | \$ 41,490 | \$ - | \$ 41,490 | \$ 19,384 | \$ - | 47% | \$ 22,104 |
| | 203 VOCA | | | | | | | |
| | Personnel Services | | | | | | | |
| | Salary | 66,897 | - | 66,897 | 33,127 | - | 50% | 33,771 |
| | Benefits | 27,169 | - | 27,169 | 11,400 | - | 42% | 15,769 |
| | Operations | | | | | | | |
| | Oper. Exp. - Non Cap | 7,658 | (1,295) | 6,363 | 902 | 1,872 | 14% | 3,589 |
| | Oper. Exp. - Capital | 1,295 | - | 1,295 | - | - | - | 1,295 |
| | Total Expense | \$ 103,019 | \$ (1,295) | \$ 101,724 | \$ 45,428 | \$ 1,872 | 45% | \$ 54,424 |
| <i>Texas Vine Grant - 275</i> | | | | | | | | |
| | 109 Texas Vine Grant | | | | | | | |
| | Operations | | | | | | | |
| | Oper. Exp. - Non Cap | - | - | - | 7,451 | - | 0% | (7,451) |
| | Total Expense | \$ - | \$ - | \$ - | \$ 7,451 | \$ - | 0% | \$ (7,451) |
| <i>Indigent Defense Grant - 277</i> | | | | | | | | |
| | 109 Indigent Defense | | | | | | | |
| | Operations | | | | | | | |
| | Oper. Exp. - Non Cap | 183,726 | - | 183,726 | - | - | 0% | 183,726 |
| | Total Expense | \$ 183,726 | \$ - | \$ 183,726 | \$ - | \$ - | 0% | \$ 183,726 |
| <i>Guardianship - 281</i> | | | | | | | | |
| | 112 Guardianship | | | | | | | |
| | Operations | | | | | | | |
| | Oper. Exp. - Non Cap | 52,620 | - | 52,620 | - | - | 0% | 52,620 |
| | Total Expense | \$ 52,620 | \$ - | \$ 52,620 | \$ - | \$ - | 0% | \$ 52,620 |
| <i>Medical Reserve Grant - 286</i> | | | | | | | | |
| | 300 Medical Reserve Grant | | | | | | | |
| | Personnel Services | | | | | | | |
| | Salary | 24,000 | (8,550) | 15,450 | 11,731 | - | 76% | 3,719 |
| | Operations | | | | | | | |
| | Oper. Exp. - Non Cap | 26,000 | (8,550) | 34,550 | 20,972 | 13,405 | 61% | 172 |
| | Total Expense | \$ 50,000 | \$ (17,100) | \$ 50,000 | \$ 32,704 | \$ 13,405 | 65% | \$ 3,891 |
| <i>DA Drug Forfeiture - 300</i> | | | | | | | | |
| | 112 District Attorney | | | | | | | |
| | Personnel Services | | | | | | | |
| | Salary | 59,062 | 6,240 | 65,302 | 23,501 | - | 36% | 41,801 |
| | Benefits | 22,165 | 1,321 | 23,486 | 9,698 | - | 41% | 13,788 |
| | Operations | | | | | | | |
| | Oper. Exp. - Non Capital | 10,000 | - | 10,000 | 1,497 | - | 15% | 8,503 |
| | Total Expense | \$ 91,227 | \$ 7,561 | \$ 98,788 | \$ 34,696 | \$ - | 35% | \$ 64,092 |
| <i>Sheriff Forfeiture - Local - 301</i> | | | | | | | | |
| | 112 Sheriff | | | | | | | |
| | Operations | | | | | | | |
| | Oper. Exp. - Non Cap | 6,000 | - | 6,000 | 2,652 | - | 44% | 3,348 |
| | Total Expense | \$ 6,000 | \$ - | \$ 6,000 | \$ 2,652 | \$ - | 44% | \$ 3,348 |

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

| Fund | Department | Adopted Budget | Changes to Budget | Current Budget | Year to Date Actual | Purchase Orders Outstanding | % of Budget | Remaining Budget |
|---|---------------------------|-----------------------|--------------------------|-----------------------|----------------------------|------------------------------------|--------------------|-------------------------|
| <i>Permanent Improvement - 400</i> | | | | | | | | |
| | 109 Permanent Improvement | | | | | | | |
| | Operations | | | | | | | |
| | Oper. Exp. - Capital | 1,756,026 | - | 1,756,026 | 26,816 | - | 2% | 1,729,210 |
| | Total Expense | \$ 1,756,026 | \$ - | \$ 1,756,026 | \$ 26,816 | \$ - | 2% | \$ 1,729,210 |
| <i>Series 21 Civic Center - 405</i> | | | | | | | | |
| | 112 Civic Center | | | | | | | |
| | Operations | | | | | | | |
| | Oper. Exp. - Capital | 5,858,160 | - | 5,858,160 | - | - | 0% | 5,858,160 |
| | Total Expense | \$ 5,858,160 | \$ - | \$ 5,858,160 | \$ - | \$ - | 0% | \$ 5,858,160 |
| <i>Series 20 R&B Construction - 412</i> | | | | | | | | |
| | 611 R&B PCT 1 | | | | | | | |
| | Operations | | | | | | | |
| | Oper. Exp. - Non Cap | 367,994 | - | 367,994 | 48,680 | - | 13% | 319,314 |
| | Oper. Exp. - Capital | 1 | - | 1 | - | - | 0% | 1 |
| | Total Expense | \$ 367,995 | \$ - | \$ 367,995 | \$ 48,680 | \$ - | 13% | \$ 319,315 |
| | 612 R&B PCT 2 | | | | | | | |
| | Operations | | | | | | | |
| | Oper. Exp. - Non Cap | 27,647 | - | 27,647 | - | - | 0% | 27,647 |
| | Oper. Exp. - Capital | 1 | - | 1 | - | - | 0% | 1 |
| | Total Expense | \$ - | \$ - | \$ 27,648 | \$ - | \$ - | 0% | \$ 27,648 |
| | 613 R&B PCT 3 | | | | | | | |
| | Operations | | | | | | | |
| | Oper. Exp. - Non Cap | 41,270 | - | 41,270 | - | - | 0% | 41,270 |
| | Oper. Exp. - Capital | 1 | - | 1 | - | - | 0% | 1 |
| | Total Expense | \$ 41,271 | \$ - | \$ 41,271 | \$ - | \$ - | 0% | \$ 41,271 |
| | 614 R&B PCT 4 | | | | | | | |
| | Operations | | | | | | | |
| | Oper. Exp. - Non Cap | 66,200 | - | 66,200 | - | - | 0% | 66,200 |
| | Oper. Exp. - Capital | 1 | - | 1 | - | - | 0% | 1 |
| | Total Expense | \$ 66,201 | \$ - | \$ 66,201 | \$ - | \$ - | 0% | \$ 66,201 |
| <i>Interest & Sinking - 500</i> | | | | | | | | |
| | 120 Debt Service | | | | | | | |
| | Operations | | | | | | | |
| | Oper. Exp. | 2,087,015 | 30,000 | 2,117,015 | 1,664,439 | - | 79% | 452,576 |
| | Total Expense | \$ 2,087,015 | \$ 30,000 | \$ 2,117,015 | \$ 1,664,439 | \$ - | 79% | \$ 452,576 |
| <i>Insurance 501 C Trust - 600</i> | | | | | | | | |
| | 112 Insurance Trust | | | | | | | |
| | Operations | | | | | | | |
| | Oper. Exp. - Non Cap | 87,353 | - | 87,353 | - | - | 0% | 87,353 |
| | Total Expense | \$ 87,353 | \$ - | \$ 87,353 | \$ - | \$ - | 0% | \$ 87,353 |
| Grand Total | | \$ 46,350,031 | \$ 759,447 | \$ 47,162,226 | \$ 13,754,187 | \$ 794,616 | 29% | \$ 32,624,750 |

Balance Sheet - All Funds

For Period Ending

May 31, 2023

General Fund - 100

Assets

| | |
|----------------------|------------|
| Cash | 20,308,446 |
| Accounts Receivable | 967,204 |
| Property Taxes | 11,414,549 |
| Due From Other Funds | 14,685 |
| Prepaid Expense | 75,432 |

Total Assets \$ 32,780,316

Liabilities

| | |
|----------------------------|------------|
| Accounts Payable | 308,580 |
| Accrued Liability | 69,950 |
| Due to Other Government | 42,580 |
| 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 | 37,341 |
| Due to Other Funds | 158,775.68 |
| Other Payables | 34,175 |

Total Liabilities \$ 17,754,908

Fund Equity

| | |
|-------------------------|------------|
| Unassigned Fund Balance | 11,374,464 |
|-------------------------|------------|

Total Fund Equity \$ 11,374,464

Farm to Market and Lateral Road - 210

Assets

| | |
|--|----------|
| Cash | 801,532 |
| Property Taxes Receivable (Delinquent) | 559,916 |
| Estimated Taxes Uncollectible | (27,996) |

Total Assets \$ 1,333,452

Liabilities

| | |
|-----------------------------------|---------|
| Accounts Payable | 8,176 |
| Deferred Revenue | 529,997 |
| Advanced Property Tax Collectible | 215,225 |
| Due to Other Funds | 99,910 |

Total Liabilities \$ 853,308

Fund Equity

| | |
|-------------------------|---------|
| Unassigned Fund Balance | 149,459 |
|-------------------------|---------|

Total Fund Equity \$ 149,459

CTIF Grant - 211

Assets

| | |
|------|---------|
| Cash | (3,272) |
|------|---------|

Total Assets \$ (3,272)

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

| | | | |
|--------------------|--------------------------|-----------------|--|
| Liabilities | | | |
| | Accounts Payable | 1,635 | |
| | Total Liabilities | <u>\$ 1,635</u> | |
| Fund Equity | | | |
| | Unassigned Fund Balance | - | |
| | Total Fund Equity | <u>\$ -</u> | |

ARPA - 212

| | | | |
|--------------------|--------------------------|---------------------|--|
| Assets | | | |
| | Cash | 7,905,640 | |
| | Total Assets | <u>\$ 7,905,640</u> | |
| Liabilities | | | |
| | Accounts Payable | 109,182 | |
| | Unearned Revenue | 8,982,639 | |
| | Total Liabilities | <u>\$ 9,091,821</u> | |
| Fund Equity | | | |
| | Unassigned Fund Balance | - | |
| | Total Fund Equity | <u>\$ -</u> | |

Disaster Relief - 214

| | | | |
|--------------------|--------------------------|-----------------|--|
| Assets | | | |
| | Cash | 5,007 | |
| | Total Assets | <u>\$ 5,007</u> | |
| Fund Equity | | | |
| | Unassigned Fund Balance | 5,028 | |
| | Total Fund Equity | <u>\$ 5,028</u> | |

Hotel Occupancy Tax - 215

| | | | |
|--------------------|--------------------------|-------------------|--|
| Assets | | | |
| | Cash | 317,984 | |
| | Total Assets | <u>\$ 317,984</u> | |
| Fund Equity | | | |
| | Unassigned Fund Balance | 260,478 | |
| | Total Fund Equity | <u>\$ 260,478</u> | |

County Cemetery - 216

| | | | |
|--------------------|--------------------------|---------------|--|
| Assets | | | |
| | Cash | 464 | |
| | Total Assets | <u>\$ 464</u> | |
| Fund Equity | | | |
| | Unassigned Fund Balance | 464 | |
| | Total Fund Equity | <u>\$ 464</u> | |

Court Facility Fee - 217

| | | | |
|---------------|---------------------|------------------|--|
| Assets | | | |
| | Cash | 25,847 | |
| | Total Assets | <u>\$ 25,847</u> | |

Balance Sheet - All Funds

For Period Ending

May 31, 2023

| | | | |
|--------------------------------|-------------------------|--------------------------|------------------|
| Fund Equity | | | |
| | Unassigned Fund Balance | | 18,796 |
| | | Total Fund Equity | \$ 18,796 |
| <hr/> | | | |
| Local Assist Consistency - 219 | | | |
| <hr/> | | | |
| Assets | | | |
| | Cash | | 2,936 |
| | | Total Assets | \$ 2,936 |
| 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 | | 1,112 |
| | | Total Assets | \$ 1,112 |
| Fund Equity | | | |
| | Unassigned Fund Balance | | 1,106 |
| | | Total Fund Equity | \$ 1,106 |
| <hr/> | | | |
| Language Access - 222 | | | |
| <hr/> | | | |
| Assets | | | |
| | Cash | | 6,223 |
| | | Total Assets | \$ 6,223 |
| Fund Equity | | | |
| | Unassigned Fund Balance | | 4,587 |
| | | Total Fund Equity | \$ 4,587 |
| <hr/> | | | |
| Opioid Settlement Fund - 223 | | | |
| <hr/> | | | |
| Assets | | | |
| | Cash | | 66,996 |
| | | Total Assets | \$ 66,996 |
| 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

May 31, 2023

| | | | |
|--|-------------------------|--------------------------|------------------|
| Law Library - 241 | | | |
| Assets | | | |
| | Cash | | 61,359 |
| | | Total Assets | \$ 61,359 |
| Fund Equity | | | |
| | Unassigned Fund Balance | | 56,647 |
| | | Total Fund Equity | \$ 56,647 |
| Child Abuse Prevention - 242 | | | |
| Assets | | | |
| | Cash | | 9,092 |
| | | Total Assets | \$ 9,092 |
| Fund Equity | | | |
| | Unassigned Fund Balance | | 8,903 |
| | | Total Fund Equity | \$ 8,903 |
| JCT Fee - 243 | | | |
| Assets | | | |
| | Cash | | 46,173 |
| | | Total Assets | \$ 46,173 |
| Fund Equity | | | |
| | Unassigned Fund Balance | | 47,876 |
| | | Total Fund Equity | \$ 47,876 |
| Child Welfare Board - 245 | | | |
| Assets | | | |
| | Cash | | 55,660 |
| | Petty Cash | | 500 |
| | | Total Assets | \$ 56,160 |
| Fund Equity | | | |
| | Unassigned Fund Balance | | 56,766 |
| | | Total Fund Equity | \$ 56,766 |
| District Attorney Protection Fee (Hot CK) - 246 | | | |
| Assets | | | |
| | Cash | | 534 |
| | Petty Cash | | 200 |
| | | Total Assets | \$ 734 |
| Fund Equity | | | |
| | Unassigned Fund Balance | | 629 |
| | | Total Fund Equity | \$ 629 |
| District Attorney Apportionment - 247 | | | |
| Assets | | | |
| | Cash | | 7,181 |
| | | Total Assets | \$ 7,181 |

Balance Sheet - All Funds

For Period Ending

May 31, 2023

| | | |
|---|--------------------------|------------------|
| Liabilities | | |
| Accounts Payable | | 120 |
| Other Payable | | 72 |
| | Total Liabilities | \$ 192 |
| Fund Equity | | |
| Unassigned Fund Balance | | 8,479 |
| | Total Fund Equity | \$ 8,479 |
| <hr/> County Clerk Records Archive - 248 <hr/> | | |
| Assets | | |
| Cash | | 50,958 |
| | Total Assets | \$ 50,958 |
| Liabilities | | |
| Accounts Payable | | 10 |
| Other Payable | | 333 |
| | Total Liabilities | \$ 343 |
| Fund Equity | | |
| Unassigned Fund Balance | | 49,345 |
| | Total Fund Equity | \$ 49,345 |
| <hr/> District Clerk Records Management & Preservation - 249 <hr/> | | |
| Assets | | |
| Cash | | 10,164 |
| | Total Assets | \$ 10,164 |
| Fund Equity | | |
| Unassigned Fund Balance | | 9,965 |
| | Total Fund Equity | \$ 9,965 |
| <hr/> County Clerk Records Management & Preservation - 250 <hr/> | | |
| Assets | | |
| Cash | | 63,472 |
| | Total Assets | \$ 63,472 |
| Liabilities | | |
| Accounts Payable | | 3,049 |
| | Total Liabilities | \$ 3,049 |
| Fund Equity | | |
| Unassigned Fund Balance | | 58,063 |
| | Total Fund Equity | \$ 58,063 |
| <hr/> Court Reporter Services - 251 <hr/> | | |
| Assets | | |
| Cash | | 19,887 |
| | Total Assets | \$ 19,887 |
| Fund Equity | | |
| Unassigned Fund Balance | | 17,150 |
| | Total Fund Equity | \$ 17,150 |

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

| | | | |
|---|-------------------------|--------------------------|------------------|
| Dare Program - 252 | | | |
| Assets | | | |
| | Cash | | 12,139 |
| | | Total Assets | \$ 12,139 |
| Fund Equity | | | |
| | Unassigned Fund Balance | | 12,448 |
| | | Total Fund Equity | \$ 12,448 |
| Community Development - 253 | | | |
| Liabilities | | | |
| | Unearned Revenue | | 7,950 |
| | | Total Liabilities | \$ 7,950 |
| Fund Equity | | | |
| | Unassigned Fund Balance | | - |
| | | Total Fund Equity | \$ - |
| County Records Management & Preservation - 254 | | | |
| Assets | | | |
| | Cash | | 77,529 |
| | | Total Assets | \$ 77,529 |
| Fund Equity | | | |
| | Unassigned Fund Balance | | 66,628 |
| | | Total Fund Equity | \$ 66,628 |
| Security Service - 255 | | | |
| Assets | | | |
| | Cash | | 42,133 |
| | | Total Assets | \$ 42,133 |
| Liabilities | | | |
| | Accounts Payable | | 10 |
| | Other Payable | | 277 |
| | | Total Liabilities | \$ 287 |
| Fund Equity | | | |
| | Unassigned Fund Balance | | 57,885 |
| | | Total Fund Equity | \$ 57,885 |
| Justice Court Building Security - 256 | | | |
| Assets | | | |
| | Cash | | 32,196 |
| | | Total Assets | \$ 32,196 |
| Fund Equity | | | |
| | Unassigned Fund Balance | | 32,056 |
| | | Total Fund Equity | \$ 32,056 |
| Historical Commission - 257 | | | |
| Assets | | | |
| | Cash | | 530 |
| | | Total Assets | \$ 530 |

Balance Sheet - All Funds

For Period Ending

May 31, 2023

| | | | |
|--|--------------------------|-----------|---------------|
| Fund Equity | | | |
| | Unassigned Fund Balance | | 530 |
| | Total Fund Equity | \$ | 530 |
| <hr/> | | | |
| Pre-Trial Diversion - 259 | | | |
| <hr/> | | | |
| Assets | | | |
| | Cash | | 8,282 |
| | Total Assets | \$ | 8,282 |
| Fund Equity | | | |
| | Unassigned Fund Balance | | 6,382 |
| | Total Fund Equity | \$ | 6,382 |
| <hr/> | | | |
| Election Service Contract - 261 | | | |
| <hr/> | | | |
| Assets | | | |
| | Cash | | 3,877 |
| | Total Assets | \$ | 3,877 |
| Fund Equity | | | |
| | Unassigned Fund Balance | | 3,877 |
| | Total Fund Equity | \$ | 3,877 |
| <hr/> | | | |
| County & District Court Technology - 262 | | | |
| <hr/> | | | |
| Assets | | | |
| | Cash | | 5,827 |
| | Total Assets | \$ | 5,827 |
| Fund Equity | | | |
| | Unassigned Fund Balance | | 5,777 |
| | Total Fund Equity | \$ | 5,777 |
| <hr/> | | | |
| Court Records Preservation - 264 | | | |
| <hr/> | | | |
| Assets | | | |
| | Cash | | 41,902 |
| | Total Assets | \$ | 41,902 |
| Fund Equity | | | |
| | Unassigned Fund Balance | | 41,651 |
| | Total Fund Equity | \$ | 41,651 |
| <hr/> | | | |
| District Clerk Technology - 265 | | | |
| <hr/> | | | |
| Assets | | | |
| | Cash | | 63,308 |
| | Total Assets | \$ | 63,308 |
| Fund Equity | | | |
| | Unassigned Fund Balance | | 63,022 |
| | Total Fund Equity | \$ | 63,022 |

Balance Sheet - All Funds

For Period Ending

May 31, 2023

| Child Safety Fee - 268 | | |
|------------------------------|--------------------------|-------------------|
| Assets | | |
| Cash | | 54,782 |
| | Total Assets | \$ 54,782 |
| Fund Equity | | |
| Unassigned Fund Balance | | 41,745 |
| | Total Fund Equity | \$ 41,745 |
| HAVA Grant - 270 | | |
| Assets | | |
| Cash | | 8,375 |
| | Total Assets | \$ 8,375 |
| Fund Equity | | |
| Unassigned Fund Balance | | 8,375 |
| | Total Fund Equity | \$ 8,375 |
| Jail Commissary - 273 | | |
| Assets | | |
| Cash | | 53,723 |
| | Total Assets | \$ 53,723 |
| Fund Equity | | |
| Unassigned Fund Balance | | 41,556 |
| | Total Fund Equity | \$ 41,556 |
| VAWA/VOCA - 274 | | |
| Assets | | |
| Cash | | 12,714 |
| | Total Assets | \$ 12,714 |
| Liabilities | | |
| Accounts Payable | | 30 |
| Other Payable | | 631 |
| Due to Other Funds | | 14,685 |
| | Total Liabilities | \$ 15,346 |
| Fund Equity | | |
| Unassigned Fund Balance | | 23,283 |
| | Total Fund Equity | \$ 23,283 |
| Indigent Defense Grant - 277 | | |
| Assets | | |
| Cash | | 201,236 |
| | Total Assets | \$ 201,236 |
| Fund Equity | | |
| Unassigned Fund Balance | | 201,236 |
| | Total Fund Equity | \$ 201,236 |
| Guardianship - 281 | | |
| Assets | | |
| Cash | | 60,479 |
| | Total Assets | \$ 60,479 |

Balance Sheet - All Funds

For Period Ending

May 31, 2023

| | | | |
|---|--------------------------|-----------|-----------------|
| Fund Equity | | | |
| | Unassigned Fund Balance | | 58,939 |
| | Total Fund Equity | \$ | 58,939 |
| <hr/> | | | |
| 911 ETCOG Appropriation - 283 | | | |
| Assets | | | |
| | Cash | | 398,380 |
| | Total Assets | \$ | 398,380 |
| Fund Equity | | | |
| | Unassigned Fund Balance | | 398,380 |
| | Total Fund Equity | \$ | 398,380 |
| <hr/> | | | |
| Community Development Block Grant - 285 | | | |
| Assets | | | |
| | Cash | | (21,250) |
| | Total Assets | \$ | (21,250) |
| Fund Equity | | | |
| | Unassigned Fund Balance | | - |
| | Total Fund Equity | \$ | - |
| <hr/> | | | |
| Medical Reserve Grant - 286 | | | |
| Assets | | | |
| | Cash | | 2,296 |
| | Total Assets | \$ | 2,296 |
| Liabilities | | | |
| | Unearned Revenue | | 17,500 |
| | Total Liabilities | \$ | 17,500 |
| Fund Equity | | | |
| | Unassigned Fund Balance | | - |
| | Total Fund Equity | \$ | - |
| <hr/> | | | |
| Leose - 295 | | | |
| Assets | | | |
| | Cash | | 607 |
| | Total Assets | \$ | 607 |
| Fund Equity | | | |
| | Unassigned Fund Balance | | - |
| | Total Fund Equity | \$ | - |
| <hr/> | | | |
| DA Drug Forfeiture - 300 | | | |
| Assets | | | |
| | Cash | | 143,956 |
| | Petty Cash | | 1,000 |
| | Total Assets | \$ | 144,956 |
| Liabilities | | | |
| | Accounts Payable | | 56 |
| | Other Payable | | 350 |
| | Total Liabilities | \$ | 406 |

Balance Sheet - All Funds

For Period Ending

May 31, 2023

| | | |
|--|--------------------------|---------------------|
| Fund Equity | | |
| Unassigned Fund Balance | | 178,913 |
| | Total Fund Equity | \$ 178,913 |
| <hr/> | | |
| Sheriff Forfeiture (Local) - 301 | | |
| <hr/> | | |
| Assets | | |
| Cash | | 28,899 |
| | Total Assets | \$ 28,899 |
| <hr/> | | |
| Fund Equity | | |
| Unassigned Fund Balance | | 31,487 |
| | Total Fund Equity | \$ 31,487 |
| <hr/> | | |
| DA Forfeiture (Federal) - 303 | | |
| <hr/> | | |
| Assets | | |
| Cash | | 24,966 |
| | Total Assets | \$ 24,966 |
| <hr/> | | |
| Fund Equity | | |
| Unassigned Fund Balance | | 24,966 |
| | Total Fund Equity | \$ 24,966 |
| <hr/> | | |
| Permanent Improvement - 400 | | |
| <hr/> | | |
| Assets | | |
| Cash | | 202,377 |
| Investments | | 1,998,731 |
| Property Taxes Receivable (Delinquent) | | 4,137 |
| Estimated Taxes Uncollectible | | (207) |
| | Total Assets | \$ 2,205,037 |
| <hr/> | | |
| Liabilities | | |
| Deferred Revenue | | 3,930 |
| | Total Liabilities | \$ 3,930 |
| <hr/> | | |
| Fund Equity | | |
| Unassigned Fund Balance | | 1,923,326 |
| Assigned Fund Balance | | 266,290 |
| | Total Fund Equity | \$ 2,189,615 |
| <hr/> | | |
| Series 21 Civic Center - 405 | | |
| <hr/> | | |
| Assets | | |
| Cash | | 5,892,042 |
| | Total Assets | \$ 5,892,042 |
| <hr/> | | |
| Fund Equity | | |
| Unassigned Fund Balance | | 5,879,590 |
| | Total Fund Equity | \$ 5,879,590 |

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

Series 20 R&B Construction - 412

Assets

| | | |
|----------------------|-------------------|--|
| Cash | 197,486 | |
| Due From Other Funds | 258,685 | |
| Total Assets | \$ 456,172 | |

Fund Equity

| | | |
|--------------------------|-------------------|--|
| Unassigned Fund Balance | 504,627 | |
| Total Fund Equity | \$ 504,627 | |

Interest & Sinking - 500

Assets

| | | |
|-------------------------------|---------------------|--|
| Cash | 2,171,854 | |
| Taxes Receivable (Delinquent) | 1,826,221 | |
| Uncollectible Taxes | (91,311) | |
| Total Assets | \$ 3,906,763 | |

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 | |
| Total Fund Equity | \$ 1,414,405 | |

Insurance Trust 501 C - 600

Assets

| | | |
|---------------------|------------------|--|
| Cash | 88,956 | |
| Total Assets | \$ 88,956 | |

Fund Equity

| | | |
|--------------------------|------------------|--|
| Unassigned Fund Balance | 88,864 | |
| 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

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 |
|-------------|-------------------------------|---------------|-------------------------------|-------------------------------|-------------------------------|
| 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

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 |
|-------------|-------------------|---------------|------------------|------------------|---------------|
| 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 |