

GUADALUPE COUNTY, TEXAS

MONTHLY UNAUDITED FINANCIAL REPORT



For the Month Ended
December 31, 2019

GUADALUPE COUNTY, TEXAS
MONTHLY UNAUDITED FINANCIAL REPORT

Prepared by
GUADALUPE COUNTY AUDITOR

Kristen Klein
County Auditor

GUADALUPE COUNTY, TEXAS
Unaudited Monthly Financial Report

As of
December 31, 2019

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Note: Charts and other information provided in accordance with Local Govt Code §114.025(a)(5))



**OFFICE OF COUNTY AUDITOR
GUADALUPE COUNTY, TEXAS**

307 W. Court, Suite 205
Seguin, Texas 78155

Kristen Klein, CPA
County Auditor

Tom Dupnick, EA
First Assistant

December 31, 2019

The Board of Judges
The Commissioners' Court
Guadalupe County, Texas

Honorable Judges and Commissioners:

The unaudited and unadjusted Monthly Financial Report of Guadalupe County, Texas is submitted herewith for the period from **December 1, 2019 - December 31, 2019**. This report was prepared by the County Auditor 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 Budget Status section includes the "Top Five" revenues with selected charts. 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 Guadalupe 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 Guadalupe County Auditor, 307 West Court, Suite 205, Seguin, Texas 78155.

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,

Kristen Klein

Kristen Klein
Guadalupe County Auditor

GUADALUPE COUNTY, TEXAS

Revenues - Top Five Revenues

These five revenue sources represent 89% of revenue for the General Fund; hence, I refer to them as the "Top Five."

	FY20 Budget	% of Total Budget
# 1 Property Taxes	\$ 41,470,000	69.6%
# 2 Sales Tax	\$ 7,800,000	13.1%
# 3 City Contribution - Hospital	\$ 1,744,709	2.9%
# 4 Vehicle Registration	\$ 1,325,000	2.2%
# 5 Inmate Board Bills	\$ 700,000	1.2%
Total of "Top Five"	\$ 53,039,709	89.0%

Total General Fund Revenue	\$ 59,610,509
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#1 Property Taxes

The County is different from other forms of local government in that it has limited sources of funding. The main funding source, and the only funding source directly controlled by the Commissioners Court, is property taxes. In the General Fund, Current Property Taxes (Maintenance and Operations, M&O) represent 69.6% of all revenue. Please see the chart included in this report for historical budget and collections information.

#2 Sales Tax

Guadalupe County's 1/2 percent sales and use tax rate (.005) was effective January 1, 1988. Please see the chart included in this report for historical budget and collections information.

#3 City Contribution to Hospital

The County pays to the city-county hospital (Guadalupe Regional Medical Center, GRMC) 8% of its General Revenue Tax Levy (general fund property taxes and sales tax) for indigent health care. The City of Seguin then contributes to the County half of this 8% (i.e. 4%). This amount is set in an interlocal agreement between Guadalupe County and the City of Seguin on an annual basis.

Amount to GRMC	\$ 3,489,417	Amount from City of Seguin	\$ 1,744,709
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#4 Vehicle Registration (General Fund)

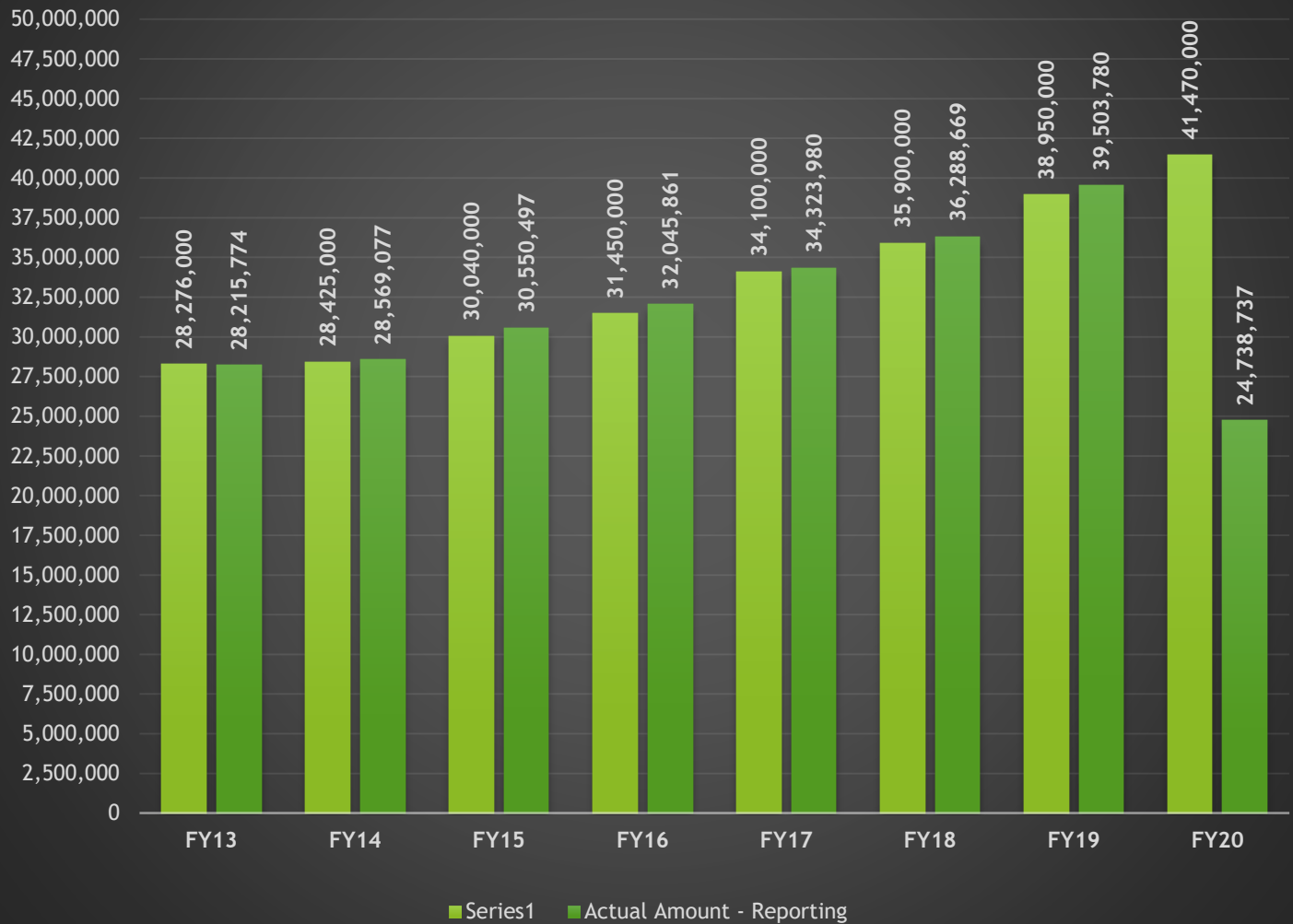
The Tax Assessor Collector remits a portion of the vehicle registration funds to the General Fund. This calculation is based on the Texas Transportation Code §502.1981. For more information on Vehicle Registration, please contact Daryl John, Tax Assessor-Collector. Please see the chart included in this report for historical budget and collections information.

#5 Inmate Board Bills

In 2001, in order to accommodate the growth in inmate population, the County completed construction on the new Law Enforcement Center which added approximately 400 beds to the Adult Detention Center (Jail). This additional bed space in the County Detention Facility has been rented out to other governmental entities (local and federal) in need of housing for their inmates. This "renting of bed space" is referred to as inmate board bills.

Inmate board bill revenue does fluctuate and depends on the needs of other jurisdictions; this revenue is not secured or guaranteed for any budget period. Please see the chart included in this report for historical budget and collections information.

Current Maintenance and Operation Property Taxes by Fiscal Year



GL Account Code And Description 100-409_300.7110 - Revenues Current Taxes / Real Property
 Process Status Posted
 Fiscal Month (Multiple Items)

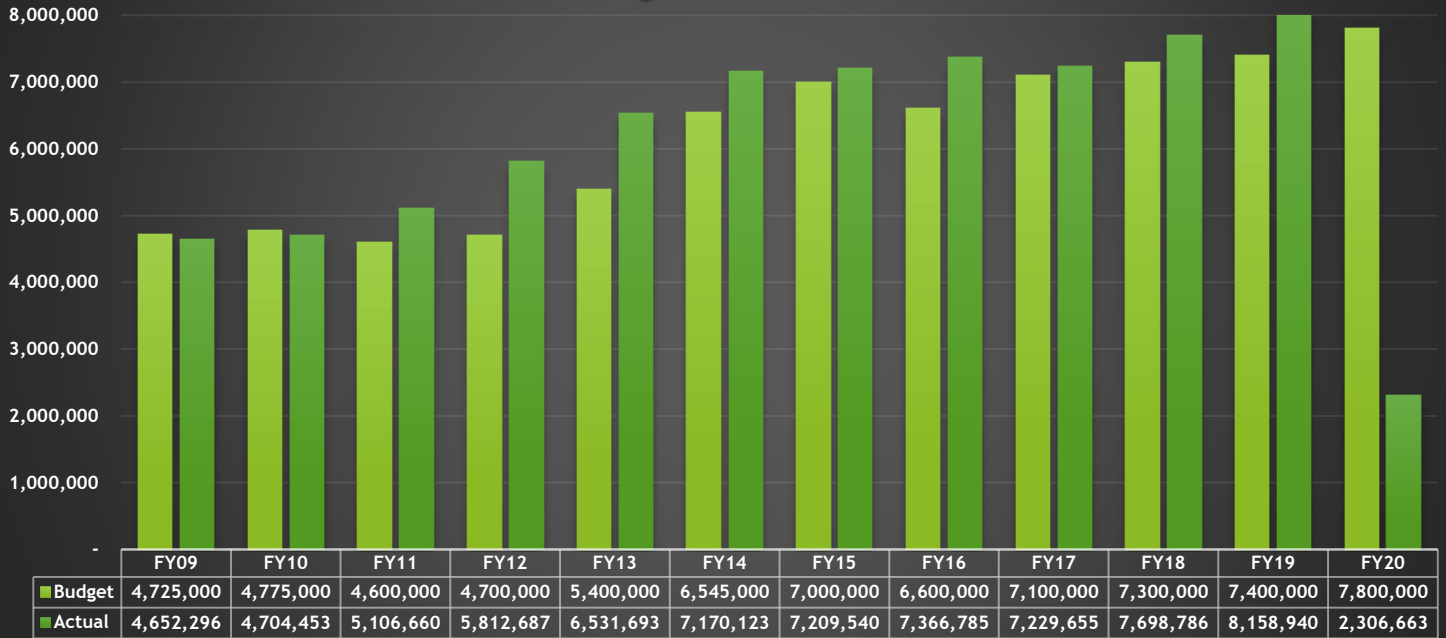
Row Labels	Adopted Budget - Reporting	Actual Amount - Reporting
Fiscal Calendar 2013	28,276,000	28,215,773.53
Fiscal Calendar 2014	28,425,000	28,569,076.51
Fiscal Calendar 2015	30,040,000	30,550,496.53
Fiscal Calendar 2016	31,450,000	32,045,861.05
Fiscal Calendar 2017	34,100,000	34,323,979.52
Fiscal Calendar 2018	35,900,000	36,288,669.20
Fiscal Calendar 2019	38,950,000	39,503,780.25
Fiscal Calendar 2020	41,470,000	24,738,736.82

Guadalupe County Current Property Tax Collections - General Fund

(Account Number: 100-409_300.7110)

Current Property Tax Collections by Month by Fiscal Year										Budget to Actual Comparison		
	October	November	% collected (Oct-Nov)	December	January	February	% collected (Oct-Feb)	March-September	Total	Budget	Over/Under Budget	% +/-
2020	636,220	2,459,674	7.5%	21,642,843			59.7%		24,738,737	41,470,000	(16,731,263)	-40.3%
2019	1,109,636	2,034,750	8.1%	17,326,909	13,070,187	4,350,992	97.3%	1,611,305	39,503,780	38,950,000	553,780	1.4%
2018	383,625	1,969,978	6.6%	18,563,067	10,111,818	3,864,635	97.2%	1,395,545	36,288,669	35,900,000	388,669	1.1%
2017	1,691,285	1,552,429	9.5%	17,296,921	8,026,639	4,229,470	96.2%	1,527,236	34,323,980	34,100,000	223,980	0.7%
2016	1,341,762	1,387,438	8.7%	15,332,778	9,324,169	3,492,377	98.2%	1,167,337	32,045,861	31,450,000	595,861	1.9%
2015	1,546,618	1,085,732	8.8%	14,689,801	9,591,036	2,521,968	98.0%	1,115,341	30,550,497	30,040,000	510,497	1.7%
2014	1,428,705	2,039,809	12.2%	12,481,401	9,162,943	2,326,052	96.5%	1,130,166	28,569,077	28,425,000	144,077	0.5%
2013	1,512,841	1,892,299	12.0%	12,317,304	9,285,513	1,922,751	95.2%	1,285,067	28,215,774	28,276,000	(60,226)	-0.2%
2012	5,888,620	1,059,451	25.8%	8,068,451	9,074,131	1,801,153	96.3%	1,042,869	26,934,675	26,900,000	34,675	0.1%
2011	5,486,762	1,050,367	25.1%	8,096,809	7,138,803	2,867,233	94.8%	1,583,710	26,223,685	26,000,000	223,685	0.9%
2010	5,827,097	5,170,445	45.7%	3,752,569	6,106,955	1,936,740	94.8%	1,442,759	24,236,565	24,050,000	186,565	0.8%
2009	1,282,039	8,456,422	42.0%	4,288,212	5,939,351	1,766,037	93.7%	1,466,219	23,198,279	23,200,000	(1,721)	0.0%
2008	4,603,015	4,274,998	42.3%	2,913,668	6,252,321	1,443,197	92.9%	1,144,983	20,632,182	20,970,000	(337,818)	-1.6%
2007	4,003,585	3,383,085	41.0%	2,675,189	5,171,693	1,759,360	94.4%	1,358,586	18,351,498	18,000,000	351,498	2.0%
2006	702,543	1,845,226	15.6%	6,060,520	4,740,738	1,775,932	92.8%	1,109,481	16,234,441	16,300,000	(65,559)	-0.4%
2005	1,021,279	969,782	12.9%	5,954,503	4,491,575	1,343,484	89.5%	949,167	14,729,790	15,395,000	(665,210)	-4.3%
2004	4,716,736	1,480,924	45.2%	1,410,990	4,880,948	385,337	94.0%	814,333	13,689,269	13,700,000	(10,731)	-0.1%
2003	4,564,357	555,558	41.6%	2,545,235	3,477,719	527,666	94.8%	767,723	12,438,257	12,315,000	123,257	1.0%
2002	2,355,033	2,386,590	43.2%	1,351,056	3,742,846	431,162	93.6%	704,484	10,971,172	10,970,000	1,172	0.0%
2001	1,909,130	2,207,606	49.6%	926,019	2,421,214	242,772	92.9%	518,459	8,225,199	8,294,000	(68,801)	-0.8%

Annual Sales Tax Collections Budget versus Actual



Sales Tax History by Month Remitted to County

Month Collected / Month Remitted	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	% increase / decrease compared to same month
OCT / DEC	\$ 416,044	\$ 348,805	\$ 371,938	\$ 439,045	\$ 493,420	\$ 538,296	\$ 607,447	\$ 630,243	\$ 587,086	\$ 574,347	\$ 653,451	\$ 702,868	22.4%
NOV / JAN	397,715	346,005	382,270	430,643	494,588	481,516	505,915	547,227	602,072	608,342	583,109	677,383	11.3%
DEC / FEB	464,609	475,600	534,297	488,604	680,186	726,937	748,195	789,474	627,063	762,858	807,211	926,412	
JAN / MAR	334,184	326,067	357,560	396,963	448,163	501,161	507,457	530,642	582,195	322,758	627,327		
FEB / APR	327,275	330,724	319,326	388,922	468,814	561,845	494,746	464,505	488,896	561,696	657,029		
MAR / MAY	432,855	460,873	514,187	583,289	627,676	700,788	671,603	691,424	654,166	789,051	728,004		
APR / JUN	378,335	368,662	406,277	466,522	540,830	671,146	588,818	563,016	562,148	628,901	646,564		
MAY / JUL	357,432	373,210	412,771	491,571	525,020	530,660	548,496	570,375	576,814	636,345	662,830		
JUN / AUG	448,602	475,708	499,670	538,575	576,638	654,060	725,442	710,861	723,462	737,492	730,670		
JUL / SEP	359,243	394,910	385,140	530,894	535,094	604,227	602,532	651,228	583,853	641,015	690,057		
AUG / OCT	344,497	375,173	457,681	534,330	543,168	575,744	537,920	570,706	585,450	697,312	663,725		
SEP / NOV	391,505	428,715	465,543	523,329	598,095	623,744	670,970	647,085	656,452	738,668	708,962		
TOTAL	4,652,296	4,704,453	5,106,660	5,812,687	6,531,693	7,170,123	7,209,540	7,366,785	7,229,655	7,698,786	8,158,940	2,306,663	

*Note: April 2015 included audit collections of (\$31,854). Without the audit collections, the decrease from the prior year would be (6.3%).

February 2017 included audit collections of (\$137,348). Without the audit collections the decrease from the prior year would be (3.2%)

March 2018 includes a refund for a State of Texas overpayment of \$258,089

SALES TAX BY FISCAL YEAR

	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20
Budget	4,725,000	4,775,000	4,600,000	4,700,000	5,400,000	6,545,000	7,000,000	6,600,000	7,100,000	7,300,000	7,400,000	7,800,000
Actual	4,652,296	4,704,453	5,106,660	5,812,687	6,531,693	7,170,123	7,209,540	7,366,785	7,229,655	7,698,786	8,158,940	2,306,663

Sales Tax for Local Cities in Guadalupe County, Texas

CITY OF SCHERTZ, TEXAS

Sales Tax History by Month Remitted to City

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
JAN	\$ 448,455	\$ 429,200	\$ 529,844	\$ 598,591	\$ 636,287	\$ 624,391	\$ 632,008	\$ 739,704	\$ 840,647	\$ 941,971	\$ 856,877	
FEB	648,782	715,557	702,194	692,100	949,073	1,092,665	1,193,073	1,174,529	1,120,922	1,117,071	1,154,821	
MAR	444,342	433,095	486,863	547,624	623,744	731,900	676,447	795,747	730,108	875,727	905,858	
APR	419,859	407,592	421,347	521,093	608,068	812,214	741,075	797,561	648,666	1,010,351	971,475	
MAY	588,570	550,056	634,528	803,896	990,972	1,171,585	1,085,105	923,761	1,004,313	1,126,133	1,049,638	
JUN	471,911	521,650	612,996	597,119	817,012	1,038,669	698,949	852,762	830,310	960,424	1,425,761	
JUL	461,875	486,254	513,769	613,277	845,455	672,865	744,362	784,711	849,847	1,260,381	1,022,633	
AUG	556,483	628,690	675,291	863,121	975,186	1,020,499	1,139,818	1,063,019	1,044,805	1,192,674	1,154,631	
SEP	473,921	604,206	577,845	660,375	730,755	821,146	762,458	1,037,500	860,959	952,170	730,912	
OCT	447,109	509,563	643,491	659,150	721,870	743,249	718,604	861,705	966,876	1,149,381	1,003,592	
NOV	504,783	494,545	695,453	862,561	985,906	958,356	1,117,002	1,137,897	1,029,071	1,104,427	1,214,491	
DEC	417,954	517,193	508,788	711,368	831,868	757,539	794,529	870,257	922,755	941,040	1,093,702	
TOTAL	5,884,043	6,297,600	7,002,410	8,130,275	9,716,196	10,445,078	10,303,430	11,039,154	10,849,278	12,631,749	12,584,391	-

Note: May 2016 had a negative prior period collections of (\$103,147), September 2016 had audit collections of \$177,436. June 2019 included prior period collections of \$453,729.

CITY OF SEGUIN, TEXAS

Sales Tax History by Month Remitted to City

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
JAN	\$ 391,230	\$ 384,305	\$ 379,694	\$ 431,459	\$ 539,409	\$ 493,956	\$ 522,140	\$ 556,170	\$ 559,481	\$ 859,700	\$ 576,323	
FEB	514,661	528,349	585,597	679,202	876,811	712,142	717,540	763,311	725,324	724,748	727,472	
MAR	371,691	383,482	363,269	433,667	478,229	493,060	523,476	548,120	679,718	564,745	585,630	
APR	359,681	364,259	352,523	452,622	524,501	509,824	486,334	543,093	595,938	533,059	622,502	
MAY	436,811	539,364	535,892	663,402	629,872	624,420	653,537	665,185	675,899	762,442	671,428	
JUN	373,747	410,033	416,732	501,442	538,422	576,802	588,084	546,977	540,555	598,819	648,839	
JUL	357,818	410,327	398,148	579,800	503,364	537,034	503,112	546,483	580,939	640,104	623,849	
AUG	515,326	562,787	510,037	585,874	586,174	620,242	670,757	660,118	654,172	676,156	684,304	
SEP	396,511	390,483	356,883	541,640	533,996	561,235	605,558	582,987	591,188	648,043	692,175	
OCT	381,059	385,731	431,520	543,417	541,961	566,044	577,803	560,434	559,012	635,005	649,228	
NOV	416,996	409,371	473,527	571,081	568,531	609,379	682,253	625,685	583,095	655,288	697,898	
DEC	392,455	358,852	430,829	481,899	486,538	561,449	658,816	551,804	532,651	656,955	701,354	
TOTAL	4,907,985	5,127,344	5,234,650	6,465,505	6,807,809	6,865,587	7,189,410	7,150,367	7,277,972	7,955,065	7,881,002	-

Note: Funds received March 2013 included audit collections of \$202,641. Funds received in April 2015 included audit collections of (\$27,263). Funds received in January 2018 included an additional \$298,904.85 in audit collections.

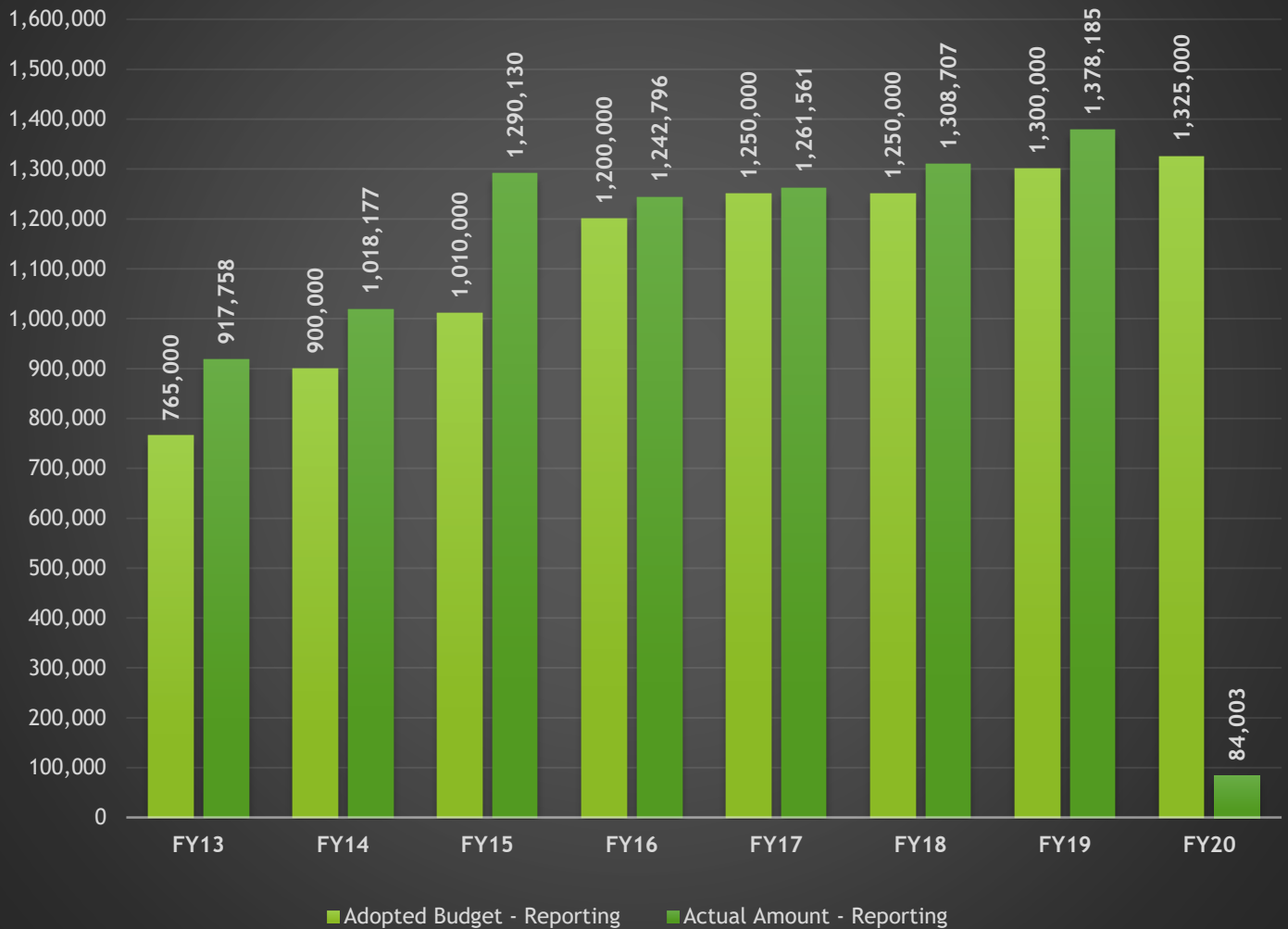
CITY OF CIBOLO, TEXAS

Sales Tax History by Month Remitted to City

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
JAN	\$ 49,741	\$ 54,224	\$ 58,757	\$ 64,194	\$ 87,341	\$ 75,327	\$ 108,135	\$ 107,553	\$ 162,937	\$ 204,962	\$ 251,436	
FEB	84,005	78,745	89,882	110,726	231,467	142,573	173,960	203,742	263,521	319,883	373,723	
MAR	48,626	54,513	51,221	63,707	67,397	95,586	101,767	115,572	153,900	202,225	214,536	
APR	45,005	53,791	47,561	63,760	73,720	88,432	90,212	139,214	151,197	174,064	227,038	
MAY	70,694	90,092	82,285	104,977	127,261	129,983	150,271	206,432	220,763	300,646	328,683	
JUN	47,720	60,741	52,974	62,200	84,939	91,036	108,868	130,317	156,849	269,966	227,114	
JUL	42,544	66,991	58,888	66,134	74,327	91,987	88,698	141,065	176,627	211,663	235,529	
AUG	75,474	103,156	96,159	106,866	112,540	134,326	160,025	244,788	228,592	284,018	303,989	
SEP	59,170	63,381	65,782	72,996	72,159	95,874	105,792	146,596	182,537	207,918	276,433	
OCT	50,163	64,992	62,427	74,399	88,166	110,752	94,733	147,052	191,940	233,180	244,165	
NOV	73,235	89,871	93,465	106,772	116,792	140,797	162,119	205,185	261,705	326,801	326,013	
DEC	47,557	56,070	53,109	71,780	83,177	104,363	120,995	148,692	200,960	217,019	283,742	
TOTAL	693,934	836,568	812,511	968,512	1,219,285	1,301,035	1,465,576	1,936,208	2,351,528	2,952,345	3,292,401	-

Note: Funds received February 2013 included prior period collections of \$101,522.

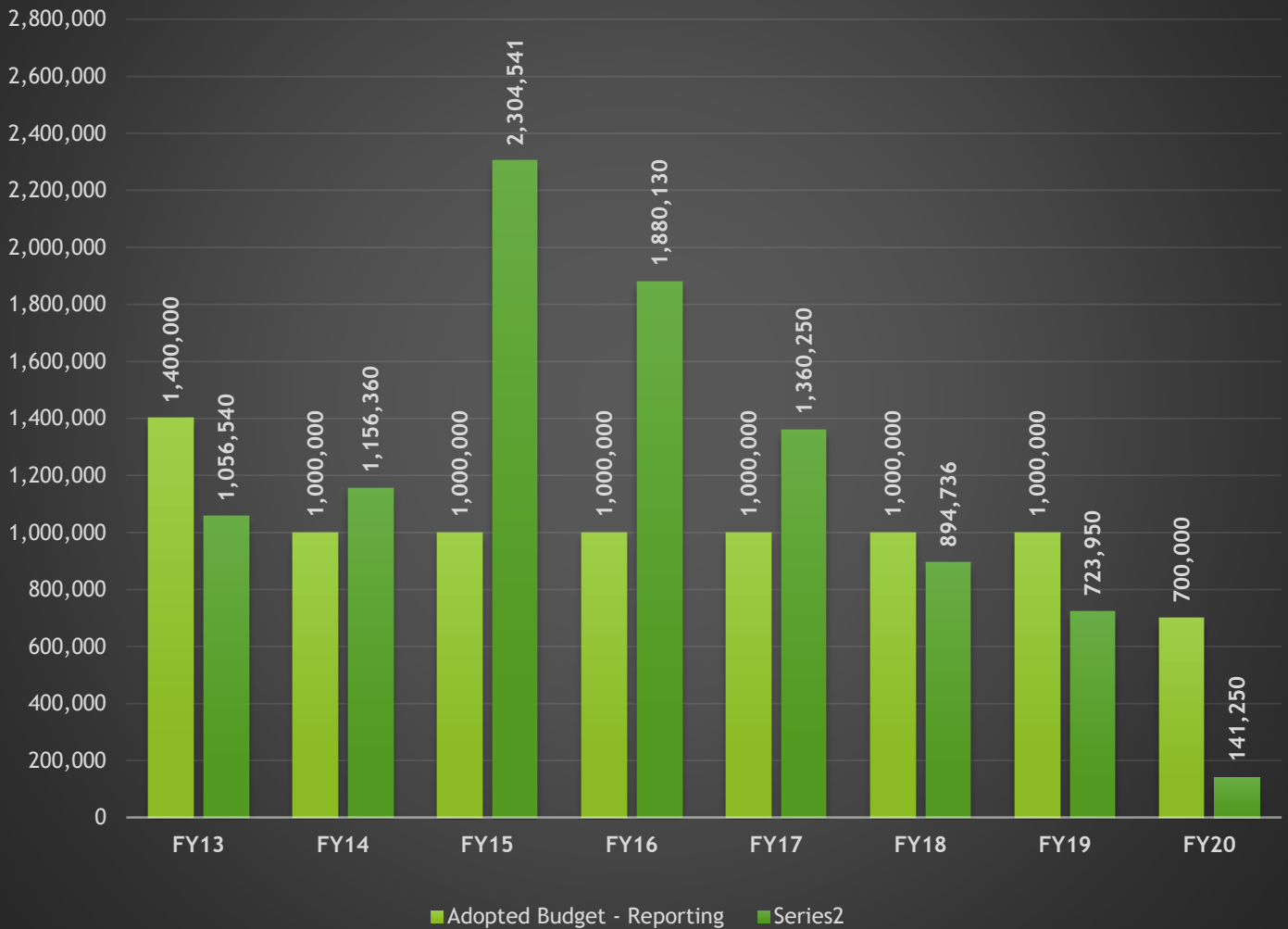
Vehicle Registration - General Fund by Fiscal Year



GL Account Code And Description	100-499-00_300.7235 - Revenues Vehicle Registration
Process Status	Posted
Fiscal Month	(Multiple Items)

Row Labels	Adopted Budget - Reporting	Actual Amount - Reporting
Fiscal Calendar 2013	765,000	917,757.55
Fiscal Calendar 2014	900,000	1,018,177.34
Fiscal Calendar 2015	1,010,000	1,290,129.81
Fiscal Calendar 2016	1,200,000	1,242,795.89
Fiscal Calendar 2017	1,250,000	1,261,561.26
Fiscal Calendar 2018	1,250,000	1,308,707.17
Fiscal Calendar 2019	1,300,000	1,378,185.13
Fiscal Calendar 2020	1,325,000	84,003.30

Inmate Board Bills by Fiscal Year



GL Account Code And Description	100-570-00_350.7470 - Intergovernmental Inmate Board Bills
Process Status	Posted
Fiscal Month	(Multiple Items)

Row Labels	Adopted Budget - Reporting	Actual Amount - Reporting
Fiscal Calendar 2013	1,400,000	1,056,540.00
Fiscal Calendar 2014	1,000,000	1,156,360.00
Fiscal Calendar 2015	1,000,000	2,304,540.50
Fiscal Calendar 2016	1,000,000	1,880,130.00
Fiscal Calendar 2017	1,000,000	1,360,250.00
Fiscal Calendar 2018	1,000,000	894,736.07
Fiscal Calendar 2019	1,000,000	723,950.00
Fiscal Calendar 2020	700,000	141,250.00

Revenues by Classification - All Departments

Budget and Year-to-Date for the Period Ended

December 31, 2019

Fund	Classification	Adopted Budget	Amended Budget	Actual	Remaining Budget	Percent Collected
100	GENERAL FUND	59,610,509	59,610,509	27,276,490	32,334,019	45.8%
	Property Taxes	42,185,000	42,185,000	24,876,275	17,308,725	59.0%
	Sales Tax	7,814,000	7,814,000	704,974	7,109,026	9.0%
	Intergovernmental	3,220,909	3,220,909	314,109	2,906,800	9.8%
	Charges for Services	2,194,500	2,194,500	617,415	1,577,085	28.1%
	Other Taxes	1,580,000	1,580,000	84,003	1,495,997	5.3%
	Fines & Forfeitures	875,000	875,000	214,513	660,487	24.5%
	Interest Income	834,000	834,000	319,070	514,930	38.3%
	Licenses and Permits	158,700	158,700	42,963	115,737	27.1%
	Miscellaneous	748,400	748,400	103,167	645,233	13.8%
200	ROAD & BRIDGE FUND	8,996,571	8,996,571	4,551,001	4,445,570	50.6%
	Property Taxes	6,776,000	6,776,000	4,018,429	2,757,571	59.3%
	Intergovernmental	148,000	148,000	43,006	104,994	29.1%
	Other Taxes	360,000	360,000	-	360,000	0.0%
	Fines & Forfeitures	290,000	290,000	84,050	205,950	29.0%
	Interest Income	70,000	70,000	11,253	58,747	16.1%
	Licenses and Permits	1,339,000	1,339,000	314,831	1,024,169	23.5%
	Miscellaneous	500	500	79,431	(78,931)	15886.3%
	Transfers In	13,071	13,071	-	13,071	0.0%
400	LAW LIBRARY FUND	63,000	63,000	17,018	45,982	27.0%
	Charges for Services	63,000	63,000	17,018	45,982	27.0%
403	SHERIFF'S STATE FORFEITURE CI	30,300	30,300	286	30,014	0.9%
	Fines & Forfeitures	30,000	30,000	-	30,000	0.0%
	Interest Income	300	300	286	14	95.3%
405	SHERIFF'S FEDERAL FORFEITURE	50,000	50,000	23,529	26,471	47.1%
	Fines & Forfeitures	50,000	50,000	23,473	26,527	46.9%
	Interest Income	-	-	57	(57)	
408	FIRE CODE INSPECTION FEE FUN	40,000	40,000	2,960	37,040	7.4%
	Charges for Services	40,000	40,000	2,650	37,350	6.6%
	Miscellaneous	-	-	310	(310)	
409	SHERIFF'S DONATION FUND	-	350	-	350	0.0%
	Miscellaneous	-	350	-	350	0.0%
410	COUNTY CLERK RECORDS MGMT	300,000	300,000	78,557	221,443	26.2%
	Charges for Services	300,000	300,000	78,552	221,448	26.2%
	Miscellaneous	-	-	4	(4)	
411	CO. CLERK RECORDS ARCHIVE-GI	302,500	302,500	79,271	223,229	26.2%
	Charges for Services	300,000	300,000	77,650	222,350	25.9%
	Interest Income	2,500	2,500	1,621	879	64.8%
412	COUNTY RECORDS MANAGEMENT	33,000	33,000	8,487	24,513	25.7%
	Charges for Services	33,000	33,000	8,487	24,513	25.7%
413	VITAL STATISTICS PRESERVATIOI	5,000	5,000	1,528	3,472	30.6%
	Charges for Services	5,000	5,000	1,528	3,472	30.6%
414	COURTHOUSE SECURITY	65,000	65,000	16,824	48,176	25.9%
	Charges for Services	65,000	65,000	16,824	48,176	25.9%
415	DISTRICT CLERK RECORDS MGMT	10,000	10,000	2,270	7,730	22.7%
	Charges for Services	10,000	10,000	2,270	7,730	22.7%

Revenues by Classification - All Departments

Budget and Year-to-Date for the Period Ended

December 31, 2019

Fund	Classification	Adopted Budget	Amended Budget	Actual	Remaining Budget	Percent Collected
416	JUSTICE COURT TECHNOLOGY	25,800	25,800	6,908	18,892	26.8%
	Charges for Services	25,800	25,800	6,901	18,899	26.7%
	Miscellaneous	-	-	7	(7)	
417	CO & DIST COURT TECHNOLOGY	3,500	3,500	921	2,579	26.3%
	Charges for Services	3,500	3,500	921	2,579	26.3%
418	JP JUSTICE COURT SECURITY	6,000	6,000	1,722	4,278	28.7%
	Charges for Services	6,000	6,000	1,722	4,278	28.7%
420	SURPLUS FUNDS-ELECTION CONT	7,500	7,500	4,092	3,408	54.6%
	Charges for Services	7,500	7,500	4,092	3,408	54.6%
430	COURT REPORTER FEE (GC 51.6)	30,000	30,000	8,509	21,491	28.4%
	Charges for Services	30,000	30,000	8,509	21,491	28.4%
431	FAMILY PROTECTION FEE FUND	9,500	9,500	2,485	7,015	26.2%
	Charges for Services	9,500	9,500	2,485	7,015	26.2%
432	DIST CLK RECORDS ARCHIVE -GF	18,000	18,000	4,296	13,704	23.9%
	Charges for Services	18,000	18,000	4,296	13,704	23.9%
433	COURT RECORDS PRESERVATION	22,000	22,000	5,887	16,113	26.8%
	Charges for Services	22,000	22,000	5,887	16,113	26.8%
435	ALTERNATIVE DISPUTE RESOLUT	5,000	5,000	5,673	(673)	113.5%
	Charges for Services	5,000	5,000	5,673	(673)	113.5%
436	COURT-INITIATED GUARDIANSHIP	8,500	8,500	2,040	6,460	24.0%
	Charges for Services	8,500	8,500	2,040	6,460	24.0%
437	CHILD SAFETY FEE-GF	56,000	56,000	14,099	41,901	25.2%
	Charges for Services	56,000	56,000	14,099	41,901	25.2%
439	CHILD WELFARE BOARD	21,025	21,025	20,531	494	97.7%
	Intergovernmental	20,000	20,000	20,000	-	100.0%
	Charges for Services	1,000	1,000	523	477	52.3%
	Interest Income	25	25	8	17	33.9%
440	SPECIALTY COURTS(WAS DRUG C	11,500	11,500	971	10,529	8.4%
	Charges for Services	11,500	11,500	971	10,529	8.4%
445	CA PRE-TRIAL INTERVENTION PR	30,000	30,000	5,500	24,500	18.3%
	Charges for Services	30,000	30,000	5,500	24,500	18.3%
446	COUNTY ATTORNEY STATE FORF	51,000	51,000	10,937	40,063	21.4%
	Fines & Forfeitures	50,000	50,000	10,539	39,461	21.1%
	Interest Income	1,000	1,000	398	602	39.8%
447	COUNTY ATTORNEY STATE FUNI	22,500	22,500	7,500	15,000	33.3%
	Intergovernmental	22,500	22,500	7,500	15,000	33.3%
453	CONSTABLE 3 STATE FORFEITUR	-	-	2	(2)	
	Interest Income	-	-	2	(2)	
480	HOTEL OCCUPANCY	-	-	33,776	(33,776)	
	Other Taxes	-	-	33,776	(33,776)	

Revenues by Classification - All Departments

Budget and Year-to-Date for the Period Ended

December 31, 2019

Fund	Classification	Adopted Budget	Amended Budget	Actual	Remaining Budget	Percent Collected
498	BAIL BOND SECURITY FUND	1,600	1,600	1,045	555	65.3%
	Licenses and Permits	1,600	1,600	1,045	555	65.3%
499	EMPLOYEE FUND-GF	1,800	1,800	-	1,800	0.0%
	Miscellaneous	1,800	1,800	-	1,800	0.0%
500	SPECIAL VIT INTEREST FUND	1,500	1,500	-	1,500	0.0%
	Interest Income	1,500	1,500	-	1,500	0.0%
501	COUNTY ATTORNEY HOT CHECK	-	-	558	(558)	
	Charges for Services	-	-	558	(558)	
600	DEBT SERVICE	2,345,198	2,345,198	1,378,560	966,638	58.8%
	Property Taxes	2,340,198	2,340,198	1,377,044	963,154	58.8%
	Interest Income	5,000	5,000	1,516	3,484	30.3%
700	CAPITAL PROJECT FUND	3,750,000	3,750,000	-	3,750,000	0.0%
	Transfers In	3,750,000	3,750,000	-	3,750,000	0.0%
701	TAX NOTES 2017/ (FY13 COB)	45,000	45,000	10,224	34,776	22.7%
	Interest Income	45,000	45,000	10,224	34,776	22.7%
704	TWDB-2015 FLOOD MITIGATION	-	-	-	-	
	Transfers In	-	-	-	-	
800	JAIL COMMISSARY FUND	340,100	340,100	97,603	242,497	28.7%
	Charges for Services	340,000	340,000	97,507	242,493	28.7%
	Interest Income	100	100	96	4	95.7%
850	EMPLOYEE HEALTH BENEFITS	6,730,100	6,730,100	1,701,173	5,028,927	25.3%
	Charges for Services	1,190,000	1,190,000	287,554	902,446	24.2%
	Interest Income	40,000	40,000	21,521	18,479	53.8%
	Miscellaneous	100	100	2,598	(2,498)	2598.2%
	Revenues Collected	5,500,000	5,500,000	1,389,500	4,110,500	25.3%
855	WORKERS' COMPENSATION FUND	325,500	325,500	93,542	231,958	28.7%
	Interest Income	500	500	285	215	57.1%
	Revenues Collected	325,000	325,000	93,257	231,743	28.7%
899	MISCELLANEOUS SHORT TERM G	98,810	98,810	8,418	90,392	8.5%
	Intergovernmental	64,628	64,628	-	64,628	0.0%
	Transfers In	34,182	34,182	8,418	25,764	24.6%
Grand Total		83,473,313	83,473,663	35,485,194	47,988,469	42.5%

Revenues By Department - General Fund

Budget and Year-to-Date for the Period Ended

December 31, 2019

Fund Dept	Classification	Adopted Budget	Amended Budget	Actual	Remaining Budget	Percent Collected
100 GENERAL FUND		59,610,509	59,610,509	27,276,490	32,334,019	45.8%
400 COUNTY JUDGE		27,200	27,200	10,520	16,680	38.7%
	Probate Training Fee	2,000	2,000	470	1,530	23.5%
	State Salary Supplement	25,200	25,200	10,050	15,150	39.9%
403 COUNTY CLERK		994,500	994,500	289,517	704,983	29.1%
	Cash Overage/Shortage	-	-	-	-	-
	Copy Fees	100,000	100,000	25,028	74,972	25.0%
	Fees of Office	875,000	875,000	259,401	615,599	29.6%
	Marriage License	17,500	17,500	4,518	12,983	25.8%
	Probate Fees	2,000	2,000	570	1,430	28.5%
409 NON DEPARTMENTAL		51,848,200	51,848,200	25,929,773	25,918,427	50.0%
	1/2 Cent Sales Tax	7,800,000	7,800,000	702,868	7,097,132	9.0%
	Bingo Gross Receipts Tax	95,000	95,000	-	95,000	0.0%
	Bond Forfeitures	50,000	50,000	18,108	31,892	36.2%
	County Court Costs	80,000	80,000	-	80,000	0.0%
	Current Taxes / Real Property	41,470,000	41,470,000	24,738,737	16,731,263	59.7%
	Delinquent Taxes / Real Property	400,000	400,000	96,942	303,058	24.2%
	Gain(Loss) on Investments	-	-	(1,511)	1,511	-
	Indigent Fair Defense Allocation	100,000	100,000	-	100,000	0.0%
	Interest Income	830,000	830,000	315,781	514,219	38.0%
	Miscellaneous Revenue	20,000	20,000	4,538	15,462	22.7%
	Mixed Beverage Tax	160,000	160,000	-	160,000	0.0%
	Net Estray Proceeds	100	100	-	100	0.0%
	Oil Leases / Royalties	100	100	-	100	0.0%
	Penalty & Interest	300,000	300,000	37,488	262,512	12.5%
	Proceeds - County Auction	1,000	1,000	8,827	(7,827)	882.7%
	Tobacco Settlement Distribution	70,000	70,000	-	70,000	0.0%
	Unclaimed Excess Proceeds TC 34	2,000	2,000	-	2,000	0.0%
	Waste Management Settlement	450,000	450,000	-	450,000	0.0%
	WC Indemnity Payments	20,000	20,000	7,994	12,006	40.0%
426 COUNTY COURT AT LAW		87,700	87,700	22,395	65,305	25.5%
	Court Appointed Attorney Fees	3,000	3,000	1,115	1,885	37.2%
	Jury Fees	700	700	280	420	40.0%
	State Salary Supplement	84,000	84,000	21,000	63,000	25.0%
427 COUNTY COURT AT LAW NO. 2		136,100	136,100	36,393	99,707	26.7%
	Court Appointed Attorney Fees	52,000	52,000	15,377	36,623	29.6%
	Jury Fees	100	100	16	84	16.2%
	State Salary Supplement	84,000	84,000	21,000	63,000	25.0%
435 COMBINED DISTRICT COURT		69,500	69,500	12,349	57,151	17.8%
	Court Appointed Attorney Fees	45,000	45,000	10,810	34,190	24.0%
	Juv Court Appointed Atty Fees	5,000	5,000	-	5,000	0.0%
	Miscellaneous Revenue	3,500	3,500	1,539	1,961	44.0%
	State Reimbursement of Jury Pay	16,000	16,000	-	16,000	0.0%
436 25TH JUDICIAL DISTRICT		55,000	55,000	15,312	39,688	27.8%
	Colorado County	18,000	18,000	5,298	12,702	29.4%
	Gonzales County	18,000	18,000	5,124	12,876	28.5%
	Lavaca County	19,000	19,000	4,891	14,110	25.7%
438 2ND 25TH JUDICIAL DISTRICT		56,000	56,000	15,308	40,692	27.3%
	Colorado County	19,000	19,000	5,296	13,704	27.9%
	Gonzales County	19,000	19,000	5,124	13,876	27.0%
	Lavaca County	18,000	18,000	4,888	13,112	27.2%
450 DISTRICT CLERK		321,000	321,000	76,716	244,284	23.9%
	Copy Fees	75,000	75,000	18,061	56,939	24.1%

Revenues By Department - General Fund

Budget and Year-to-Date for the Period Ended

December 31, 2019

Fund Dept	Classification	Adopted Budget	Amended Budget	Actual	Remaining Budget	Percent Collected
100 450	Fees of Office	230,000	230,000	55,309	174,691	24.0%
	Passport Photo Fees	15,000	15,000	2,966	12,034	19.8%
	Registry Account Maint Fee	1,000	1,000	380	620	38.0%
451	JUSTICE OF THE PEACE, PRECINCT 1	525,000	525,000	102,278	422,722	19.5%
	Fees of Office	25,000	25,000	7,672	17,328	30.7%
	Fines / Justice Courts	500,000	500,000	94,606	405,394	18.9%
452	JUSTICE OF THE PEACE, PRECINCT 2	125,000	125,000	31,543	93,457	25.2%
	Fees of Office	25,000	25,000	6,739	18,261	27.0%
	Fines / Justice Courts	100,000	100,000	24,804	75,196	24.8%
453	JUSTICE OF THE PEACE, PRECINCT 3	57,000	57,000	52,154	4,846	91.5%
	Fees of Office	12,000	12,000	5,417	6,583	45.1%
	Fines / Justice Courts	45,000	45,000	46,737	(1,737)	103.9%
454	JUSTICE OF THE PEACE, PRECINCT 4	210,000	210,000	37,370	172,630	17.8%
	Fees of Office	30,000	30,000	7,112	22,888	23.7%
	Fines / Justice Courts	180,000	180,000	30,258	149,742	16.8%
475	COUNTY ATTORNEY	70,500	70,500	12,823	57,677	18.2%
	Asst Prosecutor State Longevity	24,000	24,000	8,640	15,360	36.0%
	Fees of Office	8,500	8,500	2,376	6,124	28.0%
	State Reimbursement- SANE Prog	30,000	30,000	-	30,000	0.0%
	Video Copy Fee	8,000	8,000	1,807	6,193	22.6%
490	ELECTION ADMINISTRATION	100	100	40,920	(40,820)	40920.0%
	Elections Contract Reimbursement	-	-	40,920	(40,920)	
	Voter Registration Lists & Maps	100	100	-	100	0.0%
495	COUNTY AUDITOR	4,000	4,000	-	4,000	0.0%
	Accounting Services Fee	4,000	4,000	-	4,000	0.0%
497	COUNTY TREASURER	4,000	4,000	790	3,210	19.8%
	Fees of Office	4,000	4,000	790	3,210	19.8%
499	TAX ASSESSOR COLLECTOR	1,591,300	1,591,300	183,561	1,407,739	11.5%
	Boat Registration	10,000	10,000	1,090	8,910	10.9%
	Boat Sales Tax County Portion	14,000	14,000	2,105	11,895	15.0%
	Child Safety Fee per TC 502.403	19,000	19,000	4,770	14,230	25.1%
	County Liquor License	12,000	12,000	3,195	8,805	26.6%
	Fees of Office	100	100	1,714	(1,614)	1714.1%
	Interest Income	4,000	4,000	4,800	(800)	120.0%
	Penalty on Late Renditions	15,000	15,000	3,108	11,892	20.7%
	TABC 5% Commission	1,200	1,200	106	1,095	8.8%
	Tax Certificates	10,000	10,000	4,250	5,750	42.5%
	Tax Collection Contracts	38,000	38,000	34,690	3,310	91.3%
	Vehicle Registration	1,325,000	1,325,000	84,003	1,240,997	6.3%
	Vehicle Title Fee (\$5)	135,000	135,000	38,205	96,795	28.3%
	Wine / Beer License	8,000	8,000	1,525	6,475	19.1%
545	FIRE MARSHAL / EMC	100	100	25	75	25.0%
	Miscellaneous Revenue	100	100	25	75	25.0%
551	CONSTABLE, PRECINCT 1	55,000	55,000	15,149	39,851	27.5%
	Fees of Office	55,000	55,000	15,149	39,851	27.5%
552	CONSTABLE, PRECINCT 2	45,000	45,000	10,445	34,555	23.2%
	Fees of Office	45,000	45,000	10,445	34,555	23.2%
553	CONSTABLE, PRECINCT 3	35,000	35,000	8,436	26,564	24.1%

Revenues By Department - General Fund

Budget and Year-to-Date for the Period Ended

December 31, 2019

Fund Dept	Classification	Adopted Budget	Amended Budget	Actual	Remaining Budget	Percent Collected
100 553	Fees of Office	35,000	35,000	8,436	26,564	24.1%
	554 CONSTABLE, PRECINCT 4	40,000	40,000	11,991	28,009	30.0%
	Fees of Office	40,000	40,000	11,991	28,009	30.0%
	560 COUNTY SHERIFF	376,000	376,000	142,530	233,470	37.9%
	Bluebonnet Trails Comm Svcs	100,000	100,000	25,000	75,000	25.0%
	Citation Fee- AG Title D Payment	20,000	20,000	6,788	13,212	33.9%
	Citation Fees	25,000	25,000	6,825	18,175	27.3%
	Class Registration Fees	-	-	1,200	(1,200)	
	DEA Overtime Reimburse Cost	30,000	30,000	3,746	26,254	12.5%
	Fees of Office	190,000	190,000	39,497	150,503	20.8%
	HIDTA Overtime Reimbursement	5,000	5,000	3,568	1,432	71.4%
	Miscellaneous Revenue	1,000	1,000	333	667	33.3%
	Prisoner Transport or Guard Fees	5,000	5,000	-	5,000	0.0%
	Proceeds - County Auction	-	-	55,573	(55,573)	
	570 COUNTY JAIL	1,014,100	1,014,100	183,747	830,353	18.1%
	Inmate Board Bills	700,000	700,000	141,250	558,750	20.2%
	Inmate Medical Fees	25,000	25,000	7,647	17,353	30.6%
	Jail Phone Commissions	250,000	250,000	23,972	226,028	9.6%
	Miscellaneous Revenue	100	100	-	100	0.0%
	Other Commission	2,000	2,000	666	1,334	33.3%
	Prisoner Transport or Guard Fees	20,000	20,000	5,157	14,843	25.8%
	Social Security Incentive Pmts	10,000	10,000	2,600	7,400	26.0%
	Work Release Participant Fee	7,000	7,000	2,455	4,545	35.1%
	630 HEALTH & SOCIAL SERVICES	1,744,709	1,744,709	-	1,744,709	0.0%
	City Contribution to Hospital	1,744,709	1,744,709	-	1,744,709	0.0%
	635 ENVIRONMENTAL HEALTH	110,500	110,500	32,897	77,603	29.8%
	Flood Plain Permits	10,000	10,000	2,700	7,300	27.0%
	Miscellaneous Revenue	500	500	367	133	73.3%
	Septic Tank Permits	95,000	95,000	28,540	66,460	30.0%
	Subdivision Plat Review	2,000	2,000	590	1,410	29.5%
	Yard Permits	3,000	3,000	700	2,300	23.3%
	637 ANIMAL CONTROL	8,000	8,000	1,549	6,451	19.4%
	Fees of Office	8,000	8,000	1,549	6,451	19.4%
Grand Total		59,610,509	59,610,509	27,276,490	32,334,019	45.8%

Expenditures - All Funds

Budget and Year-to-Date for the Period Ended
December 31, 2019

Fund Dept	Classification	Adopted Budget	Changes to Budget	Amended Budget	Actual Amount	Purchase Orders Outstanding	Remaining Budget	Percent Used
100	GENERAL FUND	\$ 62,910,509	\$ 87,023	\$ 62,997,532	\$ 14,427,326	\$ 1,111,075	\$ 47,459,132	24.7%
	400 COUNTY JUDGE	513,686	-	513,686	68,593	-	445,093	13.4%
	Personnel Services	463,786	-	463,786	68,082	-	395,704	14.7%
	Elected Officials	123,625	-	123,625	29,468	-	94,157	23.8%
	Employees	237,909	-	237,909	23,323	-	214,586	9.8%
	Benefits	102,252	-	102,252	15,292	-	86,961	15.0%
	Operations	13,900	-	13,900	511	-	13,389	3.7%
	Oper Exp	13,900	-	13,900	511	-	13,389	3.7%
	Capital Outlay	32,000	-	32,000	-	-	32,000	0.0%
	Capital Outlay	32,000	-	32,000	-	-	32,000	0.0%
	Operations - Non Capital A	4,000	-	4,000	-	-	4,000	0.0%
	Oper Exp	4,000	-	4,000	-	-	4,000	0.0%
	401 COMMISSIONERS COURT	491,392	-	491,392	111,162	-	380,230	22.6%
	Personnel Services	465,842	-	465,842	107,582	-	358,260	23.1%
	Elected Officials	313,375	-	313,375	74,642	-	238,733	23.8%
	Employees	41,000	-	41,000	9,127	-	31,873	22.3%
	Benefits	111,467	-	111,467	23,812	-	87,655	21.4%
	Operations	25,550	-	25,550	3,579	-	21,971	14.0%
	Oper Exp	25,550	-	25,550	3,579	-	21,971	14.0%
	403 COUNTY CLERK	1,622,724	-	1,622,724	359,786	8,898	1,254,041	22.7%
	Personnel Services	1,545,674	-	1,545,674	341,899	-	1,203,775	22.1%
	Elected Officials	87,099	-	87,099	20,837	-	66,262	23.9%
	Employees	993,479	-	993,479	218,102	-	775,377	22.0%
	Benefits	465,096	-	465,096	102,960	-	362,136	22.1%
	Operations	67,050	-	67,050	17,887	1,077	48,086	28.3%
	Oper Exp	67,050	-	67,050	17,887	1,077	48,086	28.3%
	Capital Outlay	10,000	-	10,000	-	7,820	2,180	78.2%
	Capital Outlay	10,000	-	10,000	-	7,820	2,180	78.2%
	405 VETERANS' SERVICE OFFICE	183,519	-	183,519	13,686	(50)	169,883	7.4%
	Personnel Services	174,069	-	174,069	12,233	-	161,836	7.0%
	Appointed Officials	61,398	-	61,398	4,208	-	57,190	6.9%
	Employees	66,533	-	66,533	6,061	-	60,472	9.1%
	Benefits	46,138	-	46,138	1,964	-	44,174	4.3%
	Operations	8,850	-	8,850	1,453	(50)	7,447	15.8%
	Oper Exp	8,850	-	8,850	1,453	(50)	7,447	15.8%
	Operations - Non Capital A	600	-	600	-	-	600	0.0%
	Oper Exp	600	-	600	-	-	600	0.0%
	409 NON DEPARTMENTAL	2,996,905	(10,000)	2,986,905	910,803	1	2,076,101	30.5%
	Personnel Services	305,000	-	305,000	228,083	-	76,917	74.8%
	Benefits	305,000	-	305,000	228,083	-	76,917	74.8%
	Operations	2,635,388	(10,000)	2,625,388	670,500	1	1,954,887	25.5%
	Oper Exp	2,635,388	(10,000)	2,625,388	670,500	1	1,954,887	25.5%
	Capital Outlay	13,017	-	13,017	12,220	-	797	93.9%
	Capital Outlay	13,017	-	13,017	12,220	-	797	93.9%
	Transfers Out	37,500	-	37,500	-	-	37,500	0.0%
	Transfers Out	37,500	-	37,500	-	-	37,500	0.0%
	Operations - Non Capital A	6,000	-	6,000	-	-	6,000	0.0%
	Oper Exp	6,000	-	6,000	-	-	6,000	0.0%
	426 COUNTY COURT AT LAW	444,138	-	444,138	92,176	0	351,962	20.8%
	Personnel Services	413,063	-	413,063	85,416	-	327,647	20.7%
	Elected Officials	158,205	-	158,205	32,948	-	125,257	20.8%
	Employees	163,089	-	163,089	33,378	-	129,711	20.5%
	Benefits	91,769	-	91,769	19,090	-	72,679	20.8%
	Operations	30,575	-	30,575	6,760	0	23,815	22.1%
	Oper Exp	30,575	-	30,575	6,760	0	23,815	22.1%

Expenditures - All Funds

Budget and Year-to-Date for the Period Ended
December 31, 2019

Fund	Dept	Classification	Adopted Budget	Changes to Budget	Amended Budget	Actual Amount	Purchase Orders Outstanding	Remaining Budget	Percent Used
100	426	Operations - Non Capital A	500	-	500	-	-	500	0.0%
		Oper Exp	500	-	500	-	-	500	0.0%
	427	COUNTY COURT AT LAW NC	597,244	-	597,244	131,008	-	466,236	21.9%
		Personnel Services	412,694	-	412,694	94,486	-	318,208	22.9%
		Elected Officials	187,720	-	187,720	43,663	-	144,057	23.3%
		Employees	134,589	-	134,589	30,532	-	104,057	22.7%
		Benefits	90,385	-	90,385	20,291	-	70,094	22.4%
		Operations	184,450	-	184,450	36,521	-	147,929	19.8%
		Oper Exp	184,450	-	184,450	36,521	-	147,929	19.8%
		Operations - Non Capital A	100	-	100	-	-	100	0.0%
		Oper Exp	100	-	100	-	-	100	0.0%
	435	COMBINED DISTRICT COURT	1,648,384	-	1,648,384	205,248	-	1,443,136	12.5%
		Personnel Services	57,384	-	57,384	10,049	-	47,335	17.5%
		Elected Officials	3,600	-	3,600	900	-	2,700	25.0%
		Employees	45,720	-	45,720	7,544	-	38,176	16.5%
		Benefits	8,064	-	8,064	1,604	-	6,460	19.9%
		Operations	1,591,000	-	1,591,000	195,199	-	1,395,801	12.3%
		Oper Exp	1,591,000	-	1,591,000	195,199	-	1,395,801	12.3%
	436	25TH JUDICIAL DISTRICT	213,196	-	213,196	44,985	126	168,085	21.2%
		Personnel Services	199,296	-	199,296	42,480	-	156,816	21.3%
		Employees	149,045	-	149,045	31,346	-	117,699	21.0%
		Benefits	50,251	-	50,251	11,134	-	39,117	22.2%
		Operations	13,900	-	13,900	2,505	126	11,269	18.9%
		Oper Exp	13,900	-	13,900	2,505	126	11,269	18.9%
	437	274TH JUDICIAL DISTRICT (157,030	-	157,030	36,556	-	120,474	23.3%
		Personnel Services	145,259	-	145,259	34,788	-	110,471	23.9%
		Employees	103,818	-	103,818	24,982	-	78,836	24.1%
		Benefits	41,441	-	41,441	9,805	-	31,636	23.7%
		Operations	11,771	-	11,771	1,769	-	10,002	15.0%
		Oper Exp	11,771	-	11,771	1,769	-	10,002	15.0%
	438	2ND 25TH JUDICIAL DISTRI	206,750	-	206,750	46,531	-	160,219	22.5%
		Personnel Services	194,379	-	194,379	44,355	-	150,024	22.8%
		Employees	144,930	-	144,930	32,920	-	112,010	22.7%
		Benefits	49,449	-	49,449	11,434	-	38,015	23.1%
		Operations	12,371	-	12,371	2,176	-	10,195	17.6%
		Oper Exp	12,371	-	12,371	2,176	-	10,195	17.6%
	450	DISTRICT CLERK	1,055,235	-	1,055,235	235,785	56	819,394	22.3%
		Personnel Services	982,910	-	982,910	220,268	-	762,642	22.4%
		Elected Officials	82,566	-	82,566	18,525	-	64,041	22.4%
		Employees	606,909	-	606,909	134,986	-	471,923	22.2%
		Benefits	293,435	-	293,435	66,758	-	226,677	22.8%
		Operations	68,325	-	68,325	14,279	56	53,989	21.0%
		Oper Exp	68,325	-	68,325	14,279	56	53,989	21.0%
		Operations - Non Capital A	4,000	-	4,000	1,238	-	2,762	30.9%
		Oper Exp	4,000	-	4,000	1,238	-	2,762	30.9%
	451	JUSTICE OF THE PEACE, PR	443,596	-	443,596	104,632	-	338,964	23.6%
		Personnel Services	416,196	-	416,196	100,606	-	315,590	24.2%
		Elected Officials	75,245	-	75,245	18,573	-	56,672	24.7%
		Employees	219,821	-	219,821	52,790	-	167,031	24.0%
		Benefits	121,130	-	121,130	29,243	-	91,887	24.1%
		Operations	27,300	-	27,300	4,026	-	23,274	14.7%
		Oper Exp	27,300	-	27,300	4,026	-	23,274	14.7%
		Operations - Non Capital A	100	-	100	-	-	100	0.0%

Expenditures - All Funds

Budget and Year-to-Date for the Period Ended
December 31, 2019

Fund	Dept	Classification	Adopted Budget	Changes to Budget	Amended Budget	Actual Amount	Purchase Orders Outstanding	Remaining Budget	Percent Used
100	451	Oper Oper Exp	100	-	100	-	-	100	0.0%
	452	JUSTICE OF THE PEACE, PR	177,669	-	177,669	37,969	-	139,700	21.4%
		Personnel Services	172,069	-	172,069	36,231	-	135,838	21.1%
		Elected Officials	71,525	-	71,525	17,160	-	54,365	24.0%
		Employees	56,201	-	56,201	8,932	-	47,269	15.9%
		Benefits	44,343	-	44,343	10,139	-	34,204	22.9%
		Operations	5,500	-	5,500	1,738	-	3,762	31.6%
		Oper Exp	5,500	-	5,500	1,738	-	3,762	31.6%
		Operations - Non Capital A	100	-	100	-	-	100	0.0%
		Oper Exp	100	-	100	-	-	100	0.0%
	453	JUSTICE OF THE PEACE, PR	243,097	-	243,097	52,745	329	190,023	21.8%
		Personnel Services	228,447	-	228,447	51,181	-	177,266	22.4%
		Elected Officials	72,500	-	72,500	16,292	-	56,208	22.5%
		Employees	92,065	-	92,065	20,197	-	71,868	21.9%
		Benefits	63,882	-	63,882	14,692	-	49,190	23.0%
		Operations	13,850	-	13,850	1,564	329	11,957	13.7%
		Oper Exp	13,850	-	13,850	1,564	329	11,957	13.7%
		Operations - Non Capital A	800	-	800	-	-	800	0.0%
		Oper Exp	800	-	800	-	-	800	0.0%
	454	JUSTICE OF THE PEACE, PR	326,861	-	326,861	73,036	-	253,825	22.3%
		Personnel Services	304,536	-	304,536	68,839	-	235,697	22.6%
		Elected Officials	73,270	-	73,270	18,365	-	54,905	25.1%
		Employees	146,100	-	146,100	30,663	-	115,437	21.0%
		Benefits	85,166	-	85,166	19,811	-	65,355	23.3%
		Operations	22,325	-	22,325	4,197	-	18,128	18.8%
		Oper Exp	22,325	-	22,325	4,197	-	18,128	18.8%
	475	COUNTY ATTORNEY	3,098,472	-	3,098,472	654,051	(67)	2,444,488	21.1%
		Personnel Services	2,889,852	-	2,889,852	645,748	-	2,244,104	22.3%
		Elected Officials	19,405	-	19,405	5,905	-	13,500	30.4%
		Employees	2,111,258	-	2,111,258	466,888	-	1,644,370	22.1%
		Benefits	757,389	-	757,389	171,155	-	586,234	22.6%
		Other Pay	1,800	-	1,800	1,800	-	-	100.0%
		Operations	204,120	-	204,120	8,303	(67)	195,884	4.0%
		Oper Exp	204,120	-	204,120	8,303	(67)	195,884	4.0%
		Operations - Non Capital A	4,500	-	4,500	-	-	4,500	0.0%
		Oper Exp	4,500	-	4,500	-	-	4,500	0.0%
	490	ELECTION ADMINISTRATION	703,478	-	703,478	217,406	338	485,734	31.0%
		Personnel Services	539,333	-	539,333	135,232	-	404,101	25.1%
		Appointed Officials	79,277	-	79,277	18,645	-	60,632	23.5%
		Employees	307,847	-	307,847	80,240	-	227,607	26.1%
		Benefits	144,209	-	144,209	29,839	-	114,370	20.7%
		Other Pay	8,000	-	8,000	6,508	-	1,492	81.4%
		Operations	164,045	(2,700)	161,345	79,499	338	81,508	49.5%
		Election Expenses	66,400	-	66,400	28,329	338	37,734	43.2%
		Oper Exp	97,645	(2,700)	94,945	51,171	0	43,774	53.9%
		Operations - Non Capital A	100	2,700	2,800	2,675	-	125	95.5%
		Oper Exp	100	2,700	2,800	2,675	-	125	95.5%
	493	HUMAN RESOURCES	408,197	-	408,197	91,838	108	316,251	22.5%
		Personnel Services	353,426	-	353,426	78,443	-	274,983	22.2%
		Appointed Officials	75,203	-	75,203	16,573	-	58,630	22.0%
		Employees	176,207	-	176,207	38,414	-	137,793	21.8%
		Benefits	102,016	-	102,016	23,456	-	78,560	23.0%

Expenditures - All Funds

Budget and Year-to-Date for the Period Ended
December 31, 2019

Fund	Dept	Classification	Adopted Budget	Changes to Budget	Amended Budget	Actual Amount	Purchase Orders Outstanding	Remaining Budget	Percent Used
100	493	Operations	54,771	-	54,771	13,395	108	41,268	24.7%
		Oper Exp	54,771	-	54,771	13,395	108	41,268	24.7%
	495	COUNTY AUDITOR	939,660	-	939,660	195,121	131	744,408	20.8%
		Personnel Services	898,410	-	898,410	187,626	-	710,784	20.9%
		Appointed Officials	113,372	-	113,372	27,033	-	86,339	23.8%
		Employees	558,651	-	558,651	111,521	-	447,130	20.0%
		Benefits	226,387	-	226,387	49,072	-	177,315	21.7%
		Operations	36,600	-	36,600	7,495	131	28,974	20.8%
		Oper Exp	36,600	-	36,600	7,495	131	28,974	20.8%
		Operations - Non Capital A	4,650	-	4,650	-	-	4,650	0.0%
		Oper Exp	4,650	-	4,650	-	-	4,650	0.0%
	496	PURCHASING	274,358	-	274,358	48,095	-	226,263	17.5%
		Personnel Services	253,008	-	253,008	43,553	-	209,455	17.2%
		Appointed Officials	73,748	-	73,748	15,054	-	58,694	20.4%
		Employees	102,495	-	102,495	15,608	-	86,887	15.2%
		Benefits	76,765	-	76,765	12,891	-	63,874	16.8%
		Operations	20,950	-	20,950	4,542	-	16,408	21.7%
		Oper Exp	20,950	-	20,950	4,542	-	16,408	21.7%
		Operations - Non Capital A	400	-	400	-	-	400	0.0%
		Oper Exp	400	-	400	-	-	400	0.0%
	497	COUNTY TREASURER	417,561	-	417,561	95,385	1,436	320,740	23.2%
		Personnel Services	383,261	-	383,261	87,788	-	295,473	22.9%
		Elected Officials	85,411	-	85,411	20,904	-	64,507	24.5%
		Employees	190,969	-	190,969	41,871	-	149,098	21.9%
		Benefits	106,881	-	106,881	25,013	-	81,868	23.4%
		Operations	34,200	-	34,200	7,597	1,436	25,167	26.4%
		Oper Exp	34,200	-	34,200	7,597	1,436	25,167	26.4%
		Operations - Non Capital A	100	-	100	-	-	100	0.0%
		Oper Exp	100	-	100	-	-	100	0.0%
	499	TAX ASSESSOR COLLECTOR	1,605,872	10,000	1,615,872	347,598	(0)	1,268,274	21.5%
		Personnel Services	1,556,053	10,000	1,566,053	342,793	-	1,223,260	21.9%
		Elected Officials	89,199	-	89,199	19,163	-	70,036	21.5%
		Employees	1,008,944	-	1,008,944	218,571	-	790,373	21.7%
		Benefits	457,910	-	457,910	101,815	-	356,095	22.2%
		Other Pay	-	10,000	10,000	3,244	-	6,756	32.4%
		Operations	48,119	-	48,119	4,805	(0)	43,314	10.0%
		Oper Exp	48,119	-	48,119	4,805	(0)	43,314	10.0%
		Operations - Non Capital A	1,700	-	1,700	-	-	1,700	0.0%
		Oper Exp	1,700	-	1,700	-	-	1,700	0.0%
	503	MANAGEMENT INFORMATIO	2,126,285	-	2,126,285	821,875	1,488	1,302,922	38.7%
		Personnel Services	713,661	-	713,661	158,329	-	555,332	22.2%
		Appointed Officials	108,170	-	108,170	25,900	-	82,271	23.9%
		Employees	418,105	-	418,105	91,789	-	326,316	22.0%
		Benefits	187,386	-	187,386	40,641	-	146,745	21.7%
		Operations	1,379,024	-	1,379,024	661,238	1,488	716,299	48.1%
		Oper Exp	1,379,024	-	1,379,024	661,238	1,488	716,299	48.1%
		Capital Outlay	24,000	-	24,000	-	-	24,000	0.0%
		Capital Outlay	24,000	-	24,000	-	-	24,000	0.0%
		Operations - Non Capital A	9,600	-	9,600	2,309	-	7,291	24.0%
		Oper Exp	9,600	-	9,600	2,309	-	7,291	24.0%
	516	BUILDING MAINTENANCE	1,287,486	-	1,287,486	241,431	79,894	966,161	25.0%

Expenditures - All Funds

Budget and Year-to-Date for the Period Ended
December 31, 2019

Fund	Dept	Classification	Adopted Budget	Changes to Budget	Amended Budget	Actual Amount	Purchase Orders Outstanding	Remaining Budget	Percent Used
100	516	Personnel Services	926,389	-	926,389	190,399	-	735,990	20.6%
		Appointed Officials	70,410	-	70,410	17,459	-	52,951	24.8%
		Employees	561,782	-	561,782	113,053	-	448,729	20.1%
		Benefits	286,197	-	286,197	59,887	-	226,310	20.9%
		Other Pay	8,000	-	8,000	-	-	8,000	0.0%
		Operations	334,597	(1,005)	333,592	51,032	54,889	227,671	31.8%
		Oper Exp	334,597	(1,005)	333,592	51,032	54,889	227,671	31.8%
		Capital Outlay	24,000	1,005	25,005	-	25,005	-	100.0%
		Capital Outlay	24,000	1,005	25,005	-	25,005	-	100.0%
		Operations - Non Capital A	2,500	-	2,500	-	-	2,500	0.0%
		Oper Exp	2,500	-	2,500	-	-	2,500	0.0%
	517	GROUNDS MAINTENANCE	122,623	-	122,623	23,432	0	99,191	19.1%
		Personnel Services	43,773	-	43,773	7,258	-	36,515	16.6%
		Employees	36,000	-	36,000	5,986	-	30,014	16.6%
		Benefits	7,773	-	7,773	1,272	-	6,501	16.4%
		Operations	78,850	-	78,850	16,174	0	62,676	20.5%
		Oper Exp	78,850	-	78,850	16,174	0	62,676	20.5%
	543	FIRE DEPARTMENTS	732,281	44,023	776,304	209,320	-	566,984	27.0%
		Other Services	732,281	44,023	776,304	209,320	-	566,984	27.0%
		Other Services	732,281	44,023	776,304	209,320	-	566,984	27.0%
	545	FIRE MARSHAL / EMC	500,366	-	500,366	88,952	71,374	340,040	32.0%
		Personnel Services	372,128	-	372,128	78,750	-	293,378	21.2%
		Appointed Officials	80,507	-	80,507	18,898	-	61,609	23.5%
		Employees	186,761	-	186,761	37,081	-	149,680	19.9%
		Benefits	98,960	-	98,960	21,870	-	77,090	22.1%
		Other Pay	5,900	-	5,900	900	-	5,000	15.3%
		Operations	109,300	(26,646)	82,654	10,202	27,737	44,714	45.9%
		Oper Exp	109,300	(26,646)	82,654	10,202	27,737	44,714	45.9%
		Capital Outlay	17,000	-	17,000	-	15,292	1,709	90.0%
		Capital Outlay	17,000	-	17,000	-	15,292	1,709	90.0%
		Operations - Non Capital A	1,938	26,646	28,584	-	28,346	238	99.2%
		Oper Exp	1,938	26,646	28,584	-	28,346	238	99.2%
	551	CONSTABLE, PRECINCT 1	242,964	-	242,964	45,248	501	197,214	18.8%
		Personnel Services	204,924	-	204,924	40,498	-	164,426	19.8%
		Elected Officials	59,573	-	59,573	12,378	-	47,195	20.8%
		Employees	91,766	-	91,766	16,453	-	75,313	17.9%
		Benefits	53,135	-	53,135	11,216	-	41,919	21.1%
		Other Pay	450	-	450	450	-	-	100.0%
		Operations	34,650	-	34,650	4,751	501	29,398	15.2%
		Oper Exp	34,650	-	34,650	4,751	501	29,398	15.2%
		Operations - Non Capital A	3,390	-	3,390	-	-	3,390	0.0%
		Oper Exp	3,390	-	3,390	-	-	3,390	0.0%
	552	CONSTABLE, PRECINCT 2	255,520	-	255,520	50,153	(132)	205,499	19.6%
		Personnel Services	209,548	-	209,548	46,427	-	163,121	22.2%
		Elected Officials	61,698	-	61,698	15,144	-	46,554	24.5%
		Employees	92,881	-	92,881	17,995	-	74,886	19.4%
		Benefits	53,919	-	53,919	12,238	-	41,681	22.7%
		Other Pay	1,050	-	1,050	1,050	-	-	100.0%
		Operations	30,772	-	30,772	3,726	(132)	27,178	11.7%
		Oper Exp	30,772	-	30,772	3,726	(132)	27,178	11.7%
		Operations - Non Capital A	15,200	-	15,200	-	-	15,200	0.0%
		Oper Exp	15,200	-	15,200	-	-	15,200	0.0%

Expenditures - All Funds

Budget and Year-to-Date for the Period Ended
December 31, 2019

Fund Dept	Classification	Adopted Budget	Changes to Budget	Amended Budget	Actual Amount	Purchase Orders Outstanding	Remaining Budget	Percent Used
100 GENERAL FUND								
	553 CONSTABLE, PRECINCT 3	266,663	-	266,663	58,179	(279)	208,762	21.7%
	Personnel Services	222,763	-	222,763	49,651	-	173,112	22.3%
	Elected Officials	62,273	-	62,273	15,719	-	46,554	25.2%
	Employees	103,526	-	103,526	22,599	-	80,927	21.8%
	Benefits	56,214	-	56,214	10,582	-	45,632	18.8%
	Other Pay	750	-	750	750	-	-	100.0%
	Operations	40,900	-	40,900	8,529	(279)	32,650	20.2%
	Oper Exp	40,900	-	40,900	8,529	(279)	32,650	20.2%
	Operations - Non Capital A	3,000	-	3,000	-	-	3,000	0.0%
	Oper Exp	3,000	-	3,000	-	-	3,000	0.0%
	554 CONSTABLE, PRECINCT 4	281,913	-	281,913	75,953	(33)	205,994	26.9%
	Personnel Services	207,853	-	207,853	44,174	-	163,679	21.3%
	Elected Officials	61,293	-	61,293	13,658	-	47,635	22.3%
	Employees	92,486	-	92,486	18,165	-	74,321	19.6%
	Benefits	53,624	-	53,624	11,900	-	41,724	22.2%
	Other Pay	450	-	450	450	-	-	100.0%
	Operations	48,560	-	48,560	19,741	(10,033)	38,853	20.0%
	Oper Exp	48,560	-	48,560	19,741	(10,033)	38,853	20.0%
	Operations - Non Capital A	25,500	-	25,500	12,038	10,000	3,462	86.4%
	Oper Exp	25,500	-	25,500	12,038	10,000	3,462	86.4%
	560 COUNTY SHERIFF	13,460,447	43,000	13,503,447	2,825,899	513,784	10,163,764	24.7%
	Personnel Services	11,589,386	-	11,589,386	2,502,000	-	9,087,386	21.6%
	Elected Officials	115,215	-	115,215	27,559	-	87,656	23.9%
	Employees	7,698,617	-	7,698,617	1,603,644	-	6,094,973	20.8%
	Benefits	3,173,804	-	3,173,804	681,254	-	2,492,550	21.5%
	Other Pay	601,750	-	601,750	189,543	-	412,207	31.5%
	Operations	1,249,350	43,000	1,292,350	295,353	37,343	959,654	25.7%
	Oper Exp	1,249,350	43,000	1,292,350	295,353	37,343	959,654	25.7%
	Capital Outlay	558,029	-	558,029	-	476,441	81,588	85.4%
	Capital Outlay	558,029	-	558,029	-	476,441	81,588	85.4%
	Transfers Out	34,182	-	34,182	8,418	-	25,764	24.6%
	Transfers Out	34,182	-	34,182	8,418	-	25,764	24.6%
	Operations - Non Capital A	29,500	-	29,500	20,128	(0)	9,372	68.2%
	Oper Exp	29,500	-	29,500	20,128	(0)	9,372	68.2%
	562 DEPARTMENT OF PUBLIC SAFETY	281,794	-	281,794	33,647	0	248,147	11.9%
	Personnel Services	123,623	-	123,623	27,653	-	95,970	22.4%
	Employees	85,710	-	85,710	18,875	-	66,835	22.0%
	Benefits	37,913	-	37,913	8,777	-	29,136	23.2%
	Operations	32,071	-	32,071	5,994	0	26,077	18.7%
	Oper Exp	32,071	-	32,071	5,994	0	26,077	18.7%
	Capital Outlay	125,000	-	125,000	-	-	125,000	0.0%
	Capital Outlay	125,000	-	125,000	-	-	125,000	0.0%
	Operations - Non Capital A	1,100	-	1,100	-	-	1,100	0.0%
	Oper Exp	1,100	-	1,100	-	-	1,100	0.0%
	570 COUNTY JAIL	10,247,896	-	10,247,896	2,100,833	261,897	7,885,167	23.1%
	Personnel Services	8,325,696	-	8,325,696	1,683,886	-	6,641,810	20.2%
	Employees	5,496,677	-	5,496,677	1,096,717	-	4,399,960	20.0%
	Benefits	2,434,019	-	2,434,019	482,553	-	1,951,466	19.8%

Expenditures - All Funds

Budget and Year-to-Date for the Period Ended
December 31, 2019

Fund	Dept	Classification	Adopted Budget	Changes to Budget	Amended Budget	Actual Amount	Purchase Orders Outstanding	Remaining Budget	Percent Used
100	570	Pers Other Pay	395,000	-	395,000	104,616	-	290,384	26.5%
		Operations	1,902,200	-	1,902,200	416,947	44,097	1,441,157	24.2%
		Oper Exp	1,902,200	-	1,902,200	416,947	44,097	1,441,157	24.2%
		Capital Outlay	-	-	-	-	217,800	(217,800)	
		Capital Outlay	-	-	-	-	217,800	(217,800)	
		Operations - Non Capital /	20,000	-	20,000	-	-	20,000	0.0%
		Oper Exp	20,000	-	20,000	-	-	20,000	0.0%
	572	ADULT PROBATION (CSCD) :	54,900	-	54,900	11,938	-	42,962	21.7%
		Operations	52,300	-	52,300	11,938	-	40,362	22.8%
		Oper Exp	52,300	-	52,300	11,938	-	40,362	22.8%
		Operations - Non Capital /	2,600	-	2,600	-	-	2,600	0.0%
		Oper Exp	2,600	-	2,600	-	-	2,600	0.0%
	574	JUVENILE PROB/DETENTION	4,066,256	-	4,066,256	970,260	520	3,095,476	23.9%
		Personnel Services	28,596	-	28,596	7,036	-	21,560	24.6%
		Elected Officials	24,000	-	24,000	6,000	-	18,000	25.0%
		Benefits	4,596	-	4,596	1,036	-	3,560	22.5%
		Operations	96,400	-	96,400	21,323	520	74,557	22.7%
		Oper Exp	96,400	-	96,400	21,323	520	74,557	22.7%
		Transfers Out	3,941,260	-	3,941,260	941,901	-	2,999,359	23.9%
		Transfers Out	3,941,260	-	3,941,260	941,901	-	2,999,359	23.9%
	630	HEALTH & SOCIAL SERVICE!	4,993,306	-	4,993,306	2,358,564	14,255	2,620,487	47.5%
		Operations	4,535,495	-	4,535,495	2,200,542	14,255	2,320,698	48.8%
		Oper Exp	4,535,495	-	4,535,495	2,200,542	14,255	2,320,698	48.8%
		Other Services	457,811	-	457,811	158,022	-	299,789	34.5%
		Library Support	427,483	-	427,483	142,494	-	284,989	33.3%
		Other Services	25,328	-	25,328	10,528	-	14,800	41.6%
		RSVP Program Suppor	5,000	-	5,000	5,000	-	-	100.0%
	635	ENVIRONMENTAL HEALTH	588,593	-	588,593	136,930	0	451,663	23.3%
		Personnel Services	544,102	-	544,102	125,667	-	418,435	23.1%
		Appointed Officials	71,595	-	71,595	17,243	-	54,352	24.1%
		Employees	308,126	-	308,126	68,471	-	239,655	22.2%
		Benefits	162,881	-	162,881	38,453	-	124,428	23.6%
		Other Pay	1,500	-	1,500	1,500	-	-	100.0%
		Operations	38,490	-	38,490	5,325	0	33,165	13.8%
		Oper Exp	38,490	-	38,490	5,325	0	33,165	13.8%
		Capital Outlay	6,000	-	6,000	5,938	-	62	99.0%
		Capital Outlay	6,000	-	6,000	5,938	-	62	99.0%
		Operations - Non Capital /	1	-	1	-	-	1	0.0%
		Oper Exp	1	-	1	-	-	1	0.0%
	637	ANIMAL CONTROL	360,023	-	360,023	75,043	27,120	257,860	28.4%
		Personnel Services	267,634	-	267,634	63,000	-	204,634	23.5%
		Employees	185,107	-	185,107	43,254	-	141,853	23.4%
		Benefits	82,527	-	82,527	19,746	-	62,781	23.9%
		Operations	56,150	(700)	55,450	11,445	(304)	44,309	20.1%
		Oper Exp	56,150	(700)	55,450	11,445	(304)	44,309	20.1%

Expenditures - All Funds

Budget and Year-to-Date for the Period Ended
December 31, 2019

Fund Dept	Classification	Adopted Budget	Changes to Budget	Amended Budget	Actual Amount	Purchase Orders Outstanding	Remaining Budget	Percent Used
100 637	Capital Outlay	33,739	700	34,439	-	27,424	7,015	79.6%
	Capital Outlay	33,739	700	34,439	-	27,424	7,015	79.6%
	Operations - Non Capital /	2,500	-	2,500	598	-	1,902	23.9%
	Oper Exp	2,500	-	2,500	598	-	1,902	23.9%
	665 AGRICULTURE EXTENSION S	380,416	-	380,416	81,174	36,580	262,662	31.0%
	Personnel Services	308,466	-	308,466	75,568	-	232,898	24.5%
	Employees	256,655	-	256,655	63,105	-	193,550	24.6%
	Benefits	51,811	-	51,811	12,463	-	39,348	24.1%
	Operations	31,950	-	31,950	5,606	0	26,344	17.5%
	Grant Specific Expenses	5,000	-	5,000	190	-	4,810	3.8%
	Oper Exp	26,950	-	26,950	5,416	0	21,534	20.1%
	Capital Outlay	40,000	-	40,000	-	36,580	3,420	91.5%
	Capital Outlay	40,000	-	40,000	-	36,580	3,420	91.5%
	670 OTHER ENVIRONMENTAL SE	228,682	-	228,682	44,300	92,800	91,582	60.0%
	Other Services	228,682	-	228,682	44,300	92,800	91,582	60.0%
	Other Services	228,682	-	228,682	44,300	92,800	91,582	60.0%
	700 TRANSFERS (IN) /OUT	3,663,071	-	3,663,071	-	-	3,663,071	0.0%
	Transfers Out	3,663,071	-	3,663,071	-	-	3,663,071	0.0%
	Transfers Out	3,663,071	-	3,663,071	-	-	3,663,071	0.0%
200	ROAD & BRIDGE FUND	9,720,169	-	9,720,169	1,866,073	477,475	7,376,621	24.1%
	620 UNIT ROAD SYSTEM	9,720,169	-	9,720,169	1,866,073	477,475	7,376,621	24.1%
	Personnel Services	4,821,947	-	4,821,947	1,105,539	-	3,716,408	22.9%
	Appointed Officials	91,512	-	91,512	21,837	-	69,675	23.9%
	Employees	3,230,063	-	3,230,063	735,735	-	2,494,328	22.8%
	Benefits	1,491,972	-	1,491,972	344,516	-	1,147,456	23.1%
	Other Pay	8,400	-	8,400	3,450	-	4,950	41.1%
	Operations	3,420,250	22,500	3,442,750	599,540	119,990	2,723,220	20.9%
	Oper Exp	3,420,250	22,500	3,442,750	599,540	119,990	2,723,220	20.9%
	Capital Outlay	1,465,472	(22,500)	1,442,972	160,761	357,485	924,726	35.9%
	Capital Outlay	1,465,472	(22,500)	1,442,972	160,761	357,485	924,726	35.9%
	Operations - Non Capital /	12,500	-	12,500	233	-	12,267	1.9%
	Oper Exp	12,500	-	12,500	233	-	12,267	1.9%
201	CETRZ FUND	395,737	-	395,737	-	-	395,737	0.0%
	100 SPECIAL REVENUE	395,737	-	395,737	-	-	395,737	0.0%
	Operations	395,737	-	395,737	-	-	395,737	0.0%
	Oper Exp	395,737	-	395,737	-	-	395,737	0.0%
400	LAW LIBRARY FUND	35,200	-	35,200	3,863	-	31,337	11.0%
	100 SPECIAL REVENUE	35,200	-	35,200	3,863	-	31,337	11.0%
	Operations	35,200	-	35,200	3,863	-	31,337	11.0%
	Oper Exp	35,200	-	35,200	3,863	-	31,337	11.0%
403	SHERIFF'S STATE FORFEITURE CH 55	165,000	-	165,000	89,751	750	74,499	54.8%
	100 SPECIAL REVENUE	165,000	-	165,000	89,751	750	74,499	54.8%
	Operations	115,000	(4,000)	111,000	35,753	750	74,497	32.9%

Expenditures - All Funds

Budget and Year-to-Date for the Period Ended
December 31, 2019

Fund Dept	Classification	Adopted Budget	Changes to Budget	Amended Budget	Actual Amount	Purchase Orders Outstanding	Remaining Budget	Percent Used
403 S 100	Oper Oper Exp	115,000	(4,000)	111,000	35,753	750	74,497	32.9%
	Operations - Non Capital /	50,000	4,000	54,000	53,998	-	2	100.0%
	Oper Exp	50,000	4,000	54,000	53,998	-	2	100.0%
405	SHERIFF'S FEDERAL FORFEITURE	196,500	-	196,500	1,985	-	194,515	1.0%
	100 SPECIAL REVENUE	196,500	-	196,500	1,985	-	194,515	1.0%
	Operations	156,500	-	156,500	1,985	-	154,515	1.3%
	Fed Forfeiture Exp	156,500	-	156,500	1,985	-	154,515	1.3%
	Capital Outlay	40,000	-	40,000	-	-	40,000	0.0%
	Capital Outlay	40,000	-	40,000	-	-	40,000	0.0%
408	FIRE CODE INSPECTION FEE FUND	49,200	-	49,200	5,349	15,292	28,560	42.0%
	100 SPECIAL REVENUE	49,200	-	49,200	5,349	15,292	28,560	42.0%
	Operations	28,200	-	28,200	5,349	-	22,851	19.0%
	Oper Exp	28,200	-	28,200	5,349	-	22,851	19.0%
	Capital Outlay	17,000	-	17,000	-	15,292	1,709	90.0%
	Capital Outlay	17,000	-	17,000	-	15,292	1,709	90.0%
	Operations - Non Capital /	4,000	-	4,000	-	-	4,000	0.0%
	Oper Exp	4,000	-	4,000	-	-	4,000	0.0%
409	SHERIFF'S DONATION FUND	-	7,768	7,768	3,620	0	4,148	46.6%
	100 SPECIAL REVENUE	-	7,768	7,768	3,620	0	4,148	46.6%
	Operations	-	7,768	7,768	3,620	0	4,148	46.6%
	SO Donated Funds	-	7,768	7,768	3,620	0	4,148	46.6%
410	COUNTY CLERK RECORDS MGMT FUI	776,400	-	776,400	2,007	558,613	215,780	72.2%
	100 SPECIAL REVENUE	776,400	-	776,400	2,007	558,613	215,780	72.2%
	Personnel Services	-	-	-	12	-	(12)	
	Benefits	-	-	-	12	-	(12)	
	Operations	773,400	-	773,400	1,995	558,613	212,792	72.5%
	Oper Exp	773,400	-	773,400	1,995	558,613	212,792	72.5%
	Operations - Non Capital /	3,000	-	3,000	-	-	3,000	0.0%
	Oper Exp	3,000	-	3,000	-	-	3,000	0.0%
411	CO. CLERK RECORDS ARCHIVE-GF	200,000	-	200,000	-	-	200,000	0.0%
	100 SPECIAL REVENUE	200,000	-	200,000	-	-	200,000	0.0%
	Operations	200,000	-	200,000	-	-	200,000	0.0%
	Oper Exp	200,000	-	200,000	-	-	200,000	0.0%
412	COUNTY RECORDS MANAGEMENT	37,750	-	37,750	16,750	-	21,000	44.4%
	100 SPECIAL REVENUE	37,750	-	37,750	16,750	-	21,000	44.4%
	Operations	37,750	-	37,750	16,750	-	21,000	44.4%
	Oper Exp	37,750	-	37,750	16,750	-	21,000	44.4%
413	VITAL STATISTICS PRESERVATION-G	6,000	-	6,000	3,040	-	2,960	50.7%
	100 SPECIAL REVENUE	6,000	-	6,000	3,040	-	2,960	50.7%
	Operations	6,000	-	6,000	3,040	-	2,960	50.7%
	Oper Exp	6,000	-	6,000	3,040	-	2,960	50.7%
414	COURTHOUSE SECURITY	73,412	-	73,412	9,935	2,413	61,064	16.8%

Expenditures - All Funds

Budget and Year-to-Date for the Period Ended
December 31, 2019

Fund Dept	Classification	Adopted Budget	Changes to Budget	Amended Budget	Actual Amount	Purchase Orders Outstanding	Remaining Budget	Percent Used
414 C 100	SPECIAL REVENUE	73,412	-	73,412	9,935	2,413	61,064	16.8%
	Personnel Services	48,412	-	48,412	8,920	-	39,492	18.4%
	Benefits	8,412	-	8,412	1,501	-	6,911	17.8%
	Other Pay	40,000	-	40,000	7,419	-	32,581	18.5%
	Operations	20,000	-	20,000	1,015	2,413	16,572	17.1%
	Oper Exp	20,000	-	20,000	1,015	2,413	16,572	17.1%
	Operations - Non Capital /	5,000	-	5,000	-	-	5,000	0.0%
	Oper Exp	5,000	-	5,000	-	-	5,000	0.0%
415	DISTRICT CLERK RECORDS MGMT	10,000	-	10,000	2,559	-	7,441	25.6%
	100 SPECIAL REVENUE	10,000	-	10,000	2,559	-	7,441	25.6%
	Operations	10,000	-	10,000	2,559	-	7,441	25.6%
	Oper Exp	10,000	-	10,000	2,559	-	7,441	25.6%
416	JUSTICE COURT TECHNOLOGY	34,500	-	34,500	13,359	0	21,141	38.7%
	100 SPECIAL REVENUE	34,500	-	34,500	13,359	0	21,141	38.7%
	Operations	24,500	-	24,500	10,681	-	13,819	43.6%
	Oper Exp	22,400	-	22,400	10,681	-	11,719	47.7%
	Tech Exp	2,100	-	2,100	-	-	2,100	0.0%
	Operations - Non Capital /	10,000	-	10,000	2,678	0	7,322	26.8%
	Oper Exp	10,000	-	10,000	2,678	0	7,322	26.8%
417	CO & DIST COURT TECHNOLOGY FU	5,000	-	5,000	-	-	5,000	0.0%
	100 SPECIAL REVENUE	5,000	-	5,000	-	-	5,000	0.0%
	Operations	5,000	-	5,000	-	-	5,000	0.0%
	Oper Exp	5,000	-	5,000	-	-	5,000	0.0%
418	JP JUSTICE COURT SECURITY	2,000	-	2,000	176	1,150	674	66.3%
	100 SPECIAL REVENUE	2,000	-	2,000	176	1,150	674	66.3%
	Operations	2,000	-	2,000	176	1,150	674	66.3%
	Oper Exp	2,000	-	2,000	176	1,150	674	66.3%
420	SURPLUS FUNDS-ELECTION CONTRA	7,500	-	7,500	3,717	-	3,783	49.6%
	100 SPECIAL REVENUE	7,500	-	7,500	3,717	-	3,783	49.6%
	Operations	7,500	-	7,500	3,717	-	3,783	49.6%
	Oper Exp	7,500	-	7,500	3,717	-	3,783	49.6%
430	COURT REPORTER FEE (GC 51.601)	30,000	-	30,000	16,577	-	13,423	55.3%
	100 SPECIAL REVENUE	30,000	-	30,000	16,577	-	13,423	55.3%
	Operations	30,000	-	30,000	16,577	-	13,423	55.3%
	Oper Exp	30,000	-	30,000	16,577	-	13,423	55.3%
431	FAMILY PROTECTION FEE FUND	5,000	-	5,000	5,000	-	-	100.0%
	100 SPECIAL REVENUE	5,000	-	5,000	5,000	-	-	100.0%
	Other Services	5,000	-	5,000	5,000	-	-	100.0%
	Other Services	5,000	-	5,000	5,000	-	-	100.0%
432	DIST CLK RECORDS ARCHIVE -GF	30,000	-	30,000	30,000	-	-	100.0%
	100 SPECIAL REVENUE	30,000	-	30,000	30,000	-	-	100.0%
	Operations	30,000	-	30,000	30,000	-	-	100.0%

Expenditures - All Funds

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Fund	Dept	Classification	Adopted Budget	Changes to Budget	Amended Budget	Actual Amount	Purchase Orders Outstanding	Remaining Budget	Percent Used
432	D 100	Open Oper Exp	30,000	-	30,000	30,000	-	-	100.0%
433		COURT RECORDS PRESERVATION-GF	45,000	-	45,000	25,000	-	20,000	55.6%
	100	SPECIAL REVENUE	45,000	-	45,000	25,000	-	20,000	55.6%
		Operations	45,000	-	45,000	25,000	-	20,000	55.6%
		Oper Exp	45,000	-	45,000	25,000	-	20,000	55.6%
436		COURT-INITIATED GUARDIANSHIPS	20,000	-	20,000	200	-	19,800	1.0%
	100	SPECIAL REVENUE	20,000	-	20,000	200	-	19,800	1.0%
		Operations	20,000	-	20,000	200	-	19,800	1.0%
		Oper Exp	20,000	-	20,000	200	-	19,800	1.0%
437		CHILD SAFETY FEE-GF	42,500	-	42,500	42,500	-	-	100.0%
	100	SPECIAL REVENUE	42,500	-	42,500	42,500	-	-	100.0%
		Other Services	42,500	-	42,500	42,500	-	-	100.0%
		Other Services	42,500	-	42,500	42,500	-	-	100.0%
439		CHILD WELFARE BOARD	-	-	-	4,709	(0)	(4,709)	
	100	SPECIAL REVENUE	-	-	-	4,709	(0)	(4,709)	
		Other Services	-	-	-	4,709	(0)	(4,709)	
		CWB- Rainbow Room	-	-	-	4,709	(0)	(4,709)	
440		SPECIALTY COURTS(WAS DRUG CT)-	25,250	-	25,250	3,254	-	21,996	12.9%
	100	SPECIAL REVENUE	23,750	-	23,750	3,254	-	20,496	13.7%
		Operations	22,750	-	22,750	3,254	-	19,496	14.3%
		Offender Services	22,000	-	22,000	3,254	-	18,746	14.8%
		Oper Exp	750	-	750	-	-	750	0.0%
		Other Services	1,000	-	1,000	-	-	1,000	0.0%
		Offender Services	1,000	-	1,000	-	-	1,000	0.0%
	110	VETERANS TREATMENT COI	1,500	-	1,500	-	-	1,500	0.0%
		Operations	1,500	-	1,500	-	-	1,500	0.0%
		Offender Services	500	-	500	-	-	500	0.0%
		Oper Exp	1,000	-	1,000	-	-	1,000	0.0%
445		CA PRE-TRIAL INTERVENTION PROG	30,000	-	30,000	4,500	-	25,500	15.0%
	100	SPECIAL REVENUE	30,000	-	30,000	4,500	-	25,500	15.0%
		Operations	30,000	-	30,000	4,500	-	25,500	15.0%
		Offender Services	30,000	-	30,000	4,500	-	25,500	15.0%
446		COUNTY ATTORNEY STATE FORFEIT	46,500	-	46,500	6,753	-	39,747	14.5%
	100	SPECIAL REVENUE	46,500	-	46,500	6,753	-	39,747	14.5%
		Personnel Services	19,100	-	19,100	3,485	-	15,615	18.2%
		Employees	16,000	-	16,000	2,919	-	13,081	18.2%
		Benefits	3,100	-	3,100	566	-	2,534	18.3%
		Operations	14,900	-	14,900	3,267	-	11,633	21.9%
		Oper Exp	14,900	-	14,900	3,267	-	11,633	21.9%
		Other Services	12,500	-	12,500	-	-	12,500	0.0%
		Other Services	12,500	-	12,500	-	-	12,500	0.0%

Expenditures - All Funds

Budget and Year-to-Date for the Period Ended
December 31, 2019

Fund Dept	Classification	Adopted Budget	Changes to Budget	Amended Budget	Actual Amount	Purchase Orders Outstanding	Remaining Budget	Percent Used
447	COUNTY ATTORNEY STATE FUNDS	22,500	-	22,500	6,022	(0)	16,478	26.8%
	100 SPECIAL REVENUE	22,500	-	22,500	6,022	(0)	16,478	26.8%
	Operations	22,500	-	22,500	6,022	(0)	16,478	26.8%
	Oper Exp	22,500	-	22,500	6,022	(0)	16,478	26.8%
453	CONSTABLE 3 STATE FORFEITURE	352	-	352	-	-	352	0.0%
	100 SPECIAL REVENUE	352	-	352	-	-	352	0.0%
	Operations	352	-	352	-	-	352	0.0%
	Oper Exp	352	-	352	-	-	352	0.0%
498	BAIL BOND SECURITY FUND	3,700	-	3,700	-	-	3,700	0.0%
	100 SPECIAL REVENUE	3,700	-	3,700	-	-	3,700	0.0%
	Operations	3,700	-	3,700	-	-	3,700	0.0%
	Oper Exp	3,700	-	3,700	-	-	3,700	0.0%
499	EMPLOYEE FUND-GF	5,200	-	5,200	108	52	5,040	3.1%
	100 SPECIAL REVENUE	5,200	-	5,200	108	52	5,040	3.1%
	Operations	5,100	-	5,100	108	52	4,940	3.1%
	Other Services	5,100	-	5,100	108	52	4,940	3.1%
	Other Services	100	-	100	-	-	100	0.0%
	Other Services	100	-	100	-	-	100	0.0%
500	SPECIAL VIT INTEREST FUND	1,500	-	1,500	-	-	1,500	0.0%
	100 SPECIAL REVENUE	1,500	-	1,500	-	-	1,500	0.0%
	Operations	1,500	-	1,500	-	-	1,500	0.0%
	Oper Exp	1,500	-	1,500	-	-	1,500	0.0%
501	COUNTY ATTORNEY HOT CHECK FEI	-	-	-	532	-	(532)	
	100 SPECIAL REVENUE	-	-	-	532	-	(532)	
	Operations	-	-	-	532	-	(532)	
	Oper Exp	-	-	-	532	-	(532)	
505	LAW ENFORCEMENT TRAINING FUNI	-	-	-	400	90	(490)	
	100 SPECIAL REVENUE	-	-	-	400	90	(490)	
	Operations	-	-	-	400	90	(490)	
	Oper Exp	-	-	-	400	90	(490)	
600	DEBT SERVICE	2,345,198	-	2,345,198	1,206,463	-	1,138,736	51.4%
	680 DEBT SERVICE	2,345,198	-	2,345,198	1,206,463	-	1,138,736	51.4%
	Debt Service	2,345,198	-	2,345,198	1,206,463	-	1,138,736	51.4%
	Cert of Obligation Sei	1,239,605	-	1,239,605	1,206,463	-	33,143	97.3%
	Tax Notes, Series 201	1,105,593	-	1,105,593	-	-	1,105,593	0.0%
700	CAPITAL PROJECT FUND	6,300,000	1,500,000	7,800,000	1,395,000	776,790	5,628,210	27.8%
		6,300,000	1,500,000	7,800,000	1,395,000	776,790	5,628,210	27.8%
	Operations	500,000	-	500,000	-	-	500,000	0.0%
	Oper Exp	500,000	-	500,000	-	-	500,000	0.0%
	Capital Outlay	5,800,000	1,500,000	7,300,000	1,395,000	776,790	5,128,210	29.8%
	Capital Outlay	5,800,000	1,500,000	7,300,000	1,395,000	776,790	5,128,210	29.8%

Expenditures - All Funds

Budget and Year-to-Date for the Period Ended
December 31, 2019

Fund	Dept	Classification	Adopted Budget	Changes to Budget	Amended Budget	Actual Amount	Purchase Orders Outstanding	Remaining Budget	Percent Used
701	TAX NOTES 2017/ (FY13 COB)		4,000,000	-	4,000,000	1,429,165	155,884	2,414,951	39.6%
			4,000,000	-	4,000,000	1,429,165	155,884	2,414,951	39.6%
		Capital Outlay	4,000,000	-	4,000,000	1,429,165	155,884	2,414,951	39.6%
		Capital Outlay	4,000,000	-	4,000,000	1,429,165	155,884	2,414,951	39.6%
800	JAIL COMMISSARY FUND		362,000	-	362,000	67,852	6,910	287,238	20.7%
	100 SPECIAL REVENUE		362,000	-	362,000	67,852	6,910	287,238	20.7%
		Operations	341,000	-	341,000	67,852	6,910	266,238	21.9%
		Oper Exp	76,000	-	76,000	8,063	(0)	67,937	10.6%
		Purchases for Resale	265,000	-	265,000	59,789	6,910	198,301	25.2%
		Operations - Non Capital /	21,000	-	21,000	-	-	21,000	0.0%
		Oper Exp	21,000	-	21,000	-	-	21,000	0.0%
850	EMPLOYEE HEALTH BENEFITS		7,087,500	-	7,087,500	1,176,764	-	5,910,736	16.6%
	698 MEDICAL / DENTAL INSURANCE		7,087,500	-	7,087,500	1,176,764	-	5,910,736	16.6%
		Operations	69,500	-	69,500	11,250	-	58,250	16.2%
		Oper Exp	69,500	-	69,500	11,250	-	58,250	16.2%
		Other Services	7,018,000	-	7,018,000	1,165,514	-	5,852,486	16.6%
		Employee Benefit Pa	7,018,000	-	7,018,000	1,165,514	-	5,852,486	16.6%
855	WORKERS' COMPENSATION FUND		321,350	-	321,350	79,998	-	241,353	24.9%
	699 WORKERS COMPENSATION		321,350	-	321,350	79,998	-	241,353	24.9%
		Operations	320,000	-	320,000	79,998	-	240,003	25.0%
		Oper Exp	320,000	-	320,000	79,998	-	240,003	25.0%
		Other Services	1,350	-	1,350	-	-	1,350	0.0%
		Employee Benefit Pa	1,350	-	1,350	-	-	1,350	0.0%

Balance Sheets - All Funds

For the Period Ending

December 31, 2019

(Note: Fund Balance is only adjusted as end of year; fund balance is as of 9/30/2019)

Journal Type	Journal Entry
Fiscal Year	2020
Fiscal Month	Fiscal December, 2020

Row Labels	LTD Ending Balance
100 GENERAL FUND	
Asset	
Cash and Investments	51,466,058
Cash in Bank	20,747,246
Cash on Hand	4,645
Investments	30,714,167
Accounts Receivable	1,154,758
Prepays	155,807
Due from Other Funds	1,367
Asset Total	52,777,990
Liability	
Accounts Payable	(871,195)
Other State Fees	(6,135)
Other Liabilities	(150,655)
Payroll Liabilities	(450,119)
Funds Held for Others	(88,912)
Deferred Revenues	(1,094,918)
Quarterly State Civil Fees Payable	(782)
Quarterly State Court Cost Payable	(26,944)
Due to Other Funds	(241,102)
Liability Total	(2,930,762)
Fund Equity	
Non-Spendable Fund Balance	(610,961)
Prepays	(610,961)
Fund Balance	(36,387,103)
Committed Fund Balance	(6,200,000)
Assigned Fund Balance	(5,822,315)
Unassigned Fund Balance	(24,364,788)
Fund Equity Total	(36,998,064)
200 ROAD & BRIDGE FUND	
Asset	
Cash and Investments	7,740,752
Cash in Bank	5,020,752
Investments	2,720,000
Accounts Receivable	191,370
Inventory	148,243
Asset Total	8,080,364

Balance Sheets - All Funds

For the Period Ending
December 31, 2019

(Note: Fund Balance is only adjusted as end of year; fund balance is as of 9/30/2019)

Liability	
Accounts Payable	(107,296)
Deferred Revenues	(182,133)
Liability Total	(289,428)
Fund Equity	
Non-Spendable Fund Balance	(157,271)
Prepays	(9,029)
Inventory on Hand	(148,243)
Restricted Fund Balance	(4,948,737)
Fund Equity Total	(5,106,008)
201 CETRZ FUND	
Asset	
Cash and Investments	395,736
Cash in Bank	45,736
Investments	350,000
Asset Total	395,736
Fund Equity	
Restricted Fund Balance	(395,736)
Fund Equity Total	(395,736)
400 LAW LIBRARY FUND	
Asset	
Cash and Investments	248,634
Cash in Bank	98,634
Investments	150,000
Asset Total	248,634
Liability	
Accounts Payable	(1,129)
Liability Total	(1,129)
Fund Equity	
Restricted Fund Balance	(234,350)
Fund Equity Total	(234,350)
403 SHERIFF'S STATE FORFEITURE CH 59	
Asset	
Cash and Investments	420,594
Cash in Bank	420,594
Asset Total	420,594

Balance Sheets - All Funds

For the Period Ending
December 31, 2019

(Note: Fund Balance is only adjusted as end of year; fund balance is as of 9/30/2019)

Liability	
Accounts Payable	(49,677)
Liability Total	(49,677)
Fund Equity	
Restricted Fund Balance	(460,382)
Fund Equity Total	(460,382)
405 SHERIFF'S FEDERAL FORFEITURE	
Asset	
Cash and Investments	119,149
Cash in Bank	107,651
Cash on Hand	11,498
Asset Total	119,149
Fund Equity	
Restricted Fund Balance	(97,605)
Fund Equity Total	(97,605)
408 FIRE CODE INSPECTION FEE FUND	
Asset	
Cash and Investments	165,127
Cash in Bank	165,127
Prepays	525
Asset Total	165,652
Liability	
Accounts Payable	(897)
Liability Total	(897)
Fund Equity	
Non-Spendable Fund Balance	(775)
Prepays	(775)
Restricted Fund Balance	(166,369)
Fund Equity Total	(167,144)
409 SHERIFF'S DONATION FUND	
Asset	
Cash and Investments	9,779
Cash in Bank	9,779
Asset Total	9,779
Liability	
Accounts Payable	(142)

Balance Sheets - All Funds

For the Period Ending
December 31, 2019

(Note: Fund Balance is only adjusted as end of year; fund balance is as of 9/30/2019)

Other Liabilities	(5,424)
Liability Total	(5,566)
Fund Equity	
Fund Balance	(7,833)
Fund Equity Total	(7,833)
410 COUNTY CLERK RECORDS MGMT FUND	
Asset	
Cash and Investments	1,013,711
Cash in Bank	73,711
Investments	940,000
Asset Total	1,013,711
Liability	
Accounts Payable	(308)
Liability Total	(308)
Fund Equity	
Restricted Fund Balance	(936,853)
Fund Equity Total	(936,853)
411 CO. CLERK RECORDS ARCHIVE-GF	
Asset	
Cash and Investments	388,733
Cash in Bank	388,733
Asset Total	388,733
Fund Equity	
Restricted Fund Balance	(309,462)
Fund Equity Total	(309,462)
412 COUNTY RECORDS MANAGEMENT	
Asset	
Cash and Investments	109,667
Cash in Bank	109,667
Asset Total	109,667
Fund Equity	
Non-Spendable Fund Balance	(1,750)
Prepays	(1,750)
Restricted Fund Balance	(116,181)
Fund Equity Total	(117,931)

Balance Sheets - All Funds

For the Period Ending
December 31, 2019

(Note: Fund Balance is only adjusted as end of year; fund balance is as of 9/30/2019)

413 VITAL STATISTICS PRESERVATION-GF	
Asset	
Cash and Investments	10,579
Cash in Bank	10,579
Asset Total	10,579
Fund Equity	
Restricted Fund Balance	(12,091)
Fund Equity Total	(12,091)
414 COURTHOUSE SECURITY	
Asset	
Cash and Investments	64,020
Cash in Bank	64,020
Asset Total	64,020
Liability	
Accounts Payable	(12)
Liability Total	(12)
Fund Equity	
Restricted Fund Balance	(57,118)
Fund Equity Total	(57,118)
415 DISTRICT CLERK RECORDS MGMT	
Asset	
Cash and Investments	19,373
Cash in Bank	19,373
Asset Total	19,373
Fund Equity	
Restricted Fund Balance	(19,662)
Fund Equity Total	(19,662)
416 JUSTICE COURT TECHNOLOGY	
Asset	
Cash and Investments	77,592
Cash in Bank	77,592
Asset Total	77,592
Liability	
Accounts Payable	(294)
Liability Total	(294)

Balance Sheets - All Funds

For the Period Ending
December 31, 2019

(Note: Fund Balance is only adjusted as end of year; fund balance is as of 9/30/2019)

Fund Equity	
Non-Spendable Fund Balance	(9,743)
Prepays	(9,743)
Restricted Fund Balance	(74,006)
Fund Equity Total	(83,749)
417 CO & DIST COURT TECHNOLOGY FUND	
Asset	
Cash and Investments	24,408
Cash in Bank	24,408
Asset Total	24,408
Fund Equity	
Restricted Fund Balance	(23,487)
Fund Equity Total	(23,487)
418 JP JUSTICE COURT SECURITY	
Asset	
Cash and Investments	18,037
Cash in Bank	18,037
Asset Total	18,037
Liability	
Accounts Payable	(4)
Liability Total	(4)
Fund Equity	
Non-Spendable Fund Balance	(44)
Prepays	(44)
Restricted Fund Balance	(16,442)
Fund Equity Total	(16,486)
420 SURPLUS FUNDS-ELECTION CONTRACTS	
Asset	
Cash and Investments	139,678
Cash in Bank	139,678
Asset Total	139,678
Fund Equity	
Restricted Fund Balance	(139,303)
Fund Equity Total	(139,303)

Balance Sheets - All Funds

For the Period Ending
December 31, 2019

(Note: Fund Balance is only adjusted as end of year; fund balance is as of 9/30/2019)

430 COURT REPORTER FEE (GC 51.601)	
Asset	
Cash and Investments	8,987
Cash in Bank	8,987
Asset Total	8,987
Liability	
Accounts Payable	(1,209)
Liability Total	(1,209)
Fund Equity	
Restricted Fund Balance	(15,846)
Fund Equity Total	(15,846)
431 FAMILY PROTECTION FEE FUND	
Asset	
Cash and Investments	75,632
Cash in Bank	75,632
Asset Total	75,632
Fund Equity	
Restricted Fund Balance	(78,147)
Fund Equity Total	(78,147)
432 DIST CLK RECORDS ARCHIVE -GF	
Asset	
Cash and Investments	38,734
Cash in Bank	38,734
Asset Total	38,734
Fund Equity	
Restricted Fund Balance	(64,438)
Fund Equity Total	(64,438)
433 COURT RECORDS PRESERVATION-GF	
Asset	
Cash and Investments	120,383
Cash in Bank	(4,617)
Investments	125,000
Asset Total	120,383
Fund Equity	
Restricted Fund Balance	(139,496)
Fund Equity Total	(139,496)

Balance Sheets - All Funds

For the Period Ending
December 31, 2019

(Note: Fund Balance is only adjusted as end of year; fund balance is as of 9/30/2019)

435 ALTERNATIVE DISPUTE RESOLUTION	
Asset	
Cash and Investments	381,042
Cash in Bank	56,042
Investments	325,000
Asset Total	381,042
Fund Equity	
Restricted Fund Balance	(375,369)
Fund Equity Total	(375,369)
436 COURT-INITIATED GUARDIANSHIPS	
Asset	
Cash and Investments	34,338
Cash in Bank	34,338
Asset Total	34,338
Liability	
Accounts Payable	(100)
Liability Total	(100)
Fund Equity	
Restricted Fund Balance	(32,398)
Fund Equity Total	(32,398)
437 CHILD SAFETY FEE-GF	
Asset	
Cash and Investments	146,179
Cash in Bank	46,179
Investments	100,000
Asset Total	146,179
Fund Equity	
Restricted Fund Balance	(174,580)
Fund Equity Total	(174,580)
439 CHILD WELFARE BOARD	
Asset	
Cash and Investments	28,515
Cash in Bank	28,515
Asset Total	28,515

Balance Sheets - All Funds

For the Period Ending
December 31, 2019

(Note: Fund Balance is only adjusted as end of year; fund balance is as of 9/30/2019)

Liability	
Accounts Payable	(993)
Liability Total	(993)
Fund Equity	
Restricted Fund Balance	(11,700)
Fund Equity Total	(11,700)
440 SPECIALTY COURTS(WAS DRUG CT)-GF	
Asset	
Cash and Investments	49,601
Cash in Bank	49,601
Asset Total	49,601
Fund Equity	
Restricted Fund Balance	(51,884)
Fund Equity Total	(51,884)
445 CA PRE-TRIAL INTERVENTION PROG	
Asset	
Cash and Investments	7,700
Cash in Bank	7,700
Asset Total	7,700
Fund Equity	
Restricted Fund Balance	(6,700)
Fund Equity Total	(6,700)
446 COUNTY ATTORNEY STATE FORFEITURE	
Asset	
Cash and Investments	316,457
Cash in Bank	316,457
Asset Total	316,457
Fund Equity	
Restricted Fund Balance	(312,272)
Fund Equity Total	(312,272)
447 COUNTY ATTORNEY STATE FUNDS	
Asset	
Cash and Investments	1,974
Cash in Bank	1,974
Asset Total	1,974

Balance Sheets - All Funds

For the Period Ending
December 31, 2019

(Note: Fund Balance is only adjusted as end of year; fund balance is as of 9/30/2019)

Liability	
Accounts Payable	(495)
Liability Total	(495)
453 CONSTABLE 3 STATE FORFEITURE	
Asset	
Cash and Investments	356
Cash in Bank	356
Asset Total	356
Fund Equity	
Restricted Fund Balance	(354)
Fund Equity Total	(354)
463 CONSTABLE 3 FEDERAL FORFEITURE	
Asset	
Cash and Investments	2,965
Cash in Bank	2,965
Asset Total	2,965
Fund Equity	
Restricted Fund Balance	(2,965)
Fund Equity Total	(2,965)
480 HOTEL OCCUPANCY	
Asset	
Cash and Investments	57,914
Cash in Bank	57,914
Asset Total	57,914
Fund Equity	
Restricted Fund Balance	(24,138)
Fund Equity Total	(24,138)
498 BAIL BOND SECURITY FUND	
Asset	
Cash and Investments	463,259
Cash in Bank	203,259
Investments	260,000
Asset Total	463,259
Liability	

Balance Sheets - All Funds

For the Period Ending
December 31, 2019

(Note: Fund Balance is only adjusted as end of year; fund balance is as of 9/30/2019)

Other Liabilities	(178,969)
Funds Held for Others	(260,000)
Liability Total	(438,969)
Fund Equity	
Restricted Fund Balance	(23,245)
Fund Equity Total	(23,245)
499 EMPLOYEE FUND-GF	
Asset	
Cash and Investments	13,458
Cash in Bank	13,458
Asset Total	13,458
Fund Equity	
Restricted Fund Balance	(13,566)
Fund Equity Total	(13,566)
500 SPECIAL VIT INTEREST FUND	
Asset	
Cash and Investments	542
Cash in Bank	542
Asset Total	542
Fund Equity	
Restricted Fund Balance	(542)
Fund Equity Total	(542)
501 COUNTY ATTORNEY HOT CHECK FEES	
Asset	
Cash and Investments	18,207
Cash in Bank	18,207
Asset Total	18,207
Fund Equity	
Restricted Fund Balance	(18,180)
Fund Equity Total	(18,180)
505 LAW ENFORCEMENT TRAINING FUNDS	
Asset	
Cash and Investments	14,801
Cash in Bank	14,801
Due from Other Funds	588

Balance Sheets - All Funds

For the Period Ending
December 31, 2019

(Note: Fund Balance is only adjusted as end of year; fund balance is as of 9/30/2019)

Asset Total	15,389
Fund Equity	
Non-Spendable Fund Balance	(400)
Prepays	(400)
Restricted Fund Balance	(15,389)
Fund Equity Total	(15,789)
600 DEBT SERVICE	
Asset	
Cash and Investments	1,483,940
Cash in Bank	1,483,940
Accounts Receivable	65,654
Asset Total	1,549,594
Liability	
Accounts Payable	(1,206,463)
Deferred Revenues	(62,473)
Liability Total	(1,268,935)
Fund Equity	
Restricted Fund Balance	(108,561)
Fund Equity Total	(108,561)
700 CAPITAL PROJECT FUND	
Asset	
Cash and Investments	7,519,110
Cash in Bank	4,219,110
Investments	3,300,000
Due from Other Funds	240,400
Asset Total	7,759,510
Liability	
Accounts Payable	(1,395,000)
Liability Total	(1,395,000)
Fund Equity	
Fund Balance	(7,759,510)
Assigned Fund Balance	(7,759,510)
Fund Equity Total	(7,759,510)
701 TAX NOTES 2017/ (FY13 COB)	
Asset	
Cash and Investments	2,157,742

Balance Sheets - All Funds

For the Period Ending
December 31, 2019

(Note: Fund Balance is only adjusted as end of year; fund balance is as of 9/30/2019)

Cash in Bank	2,157,742
Prepays	25,000
Asset Total	2,182,742
Liability	
Accounts Payable	(595,440)
Liability Total	(595,440)
Fund Equity	
Non-Spendable Fund Balance	(25,000)
Prepays	(25,000)
Fund Balance	(2,981,244)
Assigned Fund Balance	(2,981,244)
Fund Equity Total	(3,006,244)
702 DEPT OF HOMELAND SECURITY(FEMA)	
Asset	
Cash and Investments	1,681
Cash in Bank	1,681
Asset Total	1,681
Fund Equity	
Restricted Fund Balance	(1,681)
Fund Equity Total	(1,681)
703 TWDB - FLOOD MITIGATION GRANT	
Asset	
Cash and Investments	(9,423)
Cash in Bank	(9,423)
Asset Total	(9,423)
Liability	
Accounts Payable	(5)
Liability Total	(5)
Fund Equity	
Restricted Fund Balance	9,427
Fund Equity Total	9,427
704 TWDB-2015 FLOOD MITIGATION	
Asset	
Cash and Investments	9,427
Cash in Bank	9,427
Asset Total	9,427

Balance Sheets - All Funds

For the Period Ending
December 31, 2019

(Note: Fund Balance is only adjusted as end of year; fund balance is as of 9/30/2019)

Fund Equity	
Restricted Fund Balance	(9,427)
Fund Equity Total	(9,427)
800 JAIL COMMISSARY FUND	
Asset	
Cash and Investments	256,444
Cash in Bank	256,444
Inventory	20,681
Asset Total	277,124
Liability	
Accounts Payable	(15,525)
Liability Total	(15,525)
Fund Equity	
Non-Spendable Fund Balance	(20,681)
Inventory on Hand	(20,681)
Restricted Fund Balance	(211,167)
Fund Equity Total	(231,848)
850 EMPLOYEE HEALTH BENEFITS	
Asset	
Cash and Investments	4,691,315
Cash in Bank	3,617,079
Investments	1,074,236
Prepays	50,000
Asset Total	4,741,315
Liability	
Accounts Payable	(69,025)
Other Liabilities	(79,487)
Liability Total	(148,512)
Fund Equity	
Fund Balance	(4,068,394)
Unassigned Fund Balance	(4,068,394)
Fund Equity Total	(4,068,394)
855 WORKERS' COMPENSATION FUND	
Asset	
Cash and Investments	302,817
Cash in Bank	302,817
Accounts Receivable	25,000
Restricted Fund Balance	(0)
Fund Equity Total	(0)

DEBT SERVICE SCHEDULE - OUTSTANDING DEBT

CERTIFICATES OF OBLIGATION, SERIES 2013

In May 2013, the Guadalupe County Commissioners Court issued \$5,000,000 in certificates of obligation for the remodeling of the 2nd floor of the Justice Center and for replacing the air conditioning and heating system at the County Jail.

FISCAL YEAR	PRINCIPAL DUE 2/1	INTEREST RATE	INTEREST DUE 2/1	INTEREST DUE 8/1	TOTAL
2020	\$ 1,165,000.00	1.60%	\$ 41,462.50	\$ 32,142.50	\$ 1,238,605.00
2021	\$ 1,200,000.00	1.70%	\$ 32,142.50	\$ 21,942.50	\$ 1,254,085.00
2022	\$ 1,240,000.00	1.80%	\$ 21,942.50	\$ 10,782.50	\$ 1,272,725.00
2023	\$ 1,135,000.00	1.90%	\$ 10,782.50	\$ -	\$ 1,145,782.50
	<u>\$ 4,740,000.00</u>		<u>\$ 148,205.00</u>	<u>\$ 106,330.00</u>	<u>\$ 5,049,535.00</u>

TAX NOTES, SERIES 2017

In June 2017, the Guadalupe County Commissioners Court issued \$8,500,000 in Tax Notes. These Tax Notes were issued for the purposes of constructing, purchasing, renovating, equipping, enlarging, and improving County facilities, and purchasing personal property, materials, supplies, equipment, machinery, land, and rights-of-way for authorized needs and purposes relating to the aforementioned capital improvements and professional services relating to the aforementioned projects.

FISCAL YEAR	PRINCIPAL DUE 2/1	INTEREST RATE	INTEREST DUE 2/1	INTEREST DUE 8/1	TOTAL
2020	\$ 1,000,000.00	1.325%	\$ 55,858.75	\$ 49,233.75	\$ 1,105,092.50
2021	\$ 1,080,000.00	1.425%	\$ 49,233.75	\$ 41,538.75	\$ 1,170,772.50
2022	\$ 1,090,000.00	1.525%	\$ 41,538.75	\$ 33,227.50	\$ 1,164,766.25
2023	\$ 1,240,000.00	1.700%	\$ 33,227.50	\$ 22,687.50	\$ 1,295,915.00
2024	\$ 2,420,000.00	1.875%	\$ 22,687.50	\$ -	\$ 2,442,687.50
	<u>\$ 6,830,000.00</u>		<u>\$ 263,805.00</u>	<u>\$ 202,546.25</u>	<u>\$ 8,196,351.25</u>

Total Debt Outstanding as of 10-1-2019	\$ 11,570,000
Less scheduled principal payments for FY20	<u>(2,165,000)</u>
Total Debt Outstanding as of 10-1-2020	<u>\$ 9,405,000</u>

WASTE MANAGEMENT PROCEEDS (TIPPING SETTLEMENT)

REVENUE ACCOUNT 100-409_300.7626

<i>Amount Collected</i>	FY14	FY15	FY16	FY17	FY18	FY19	FY20	TOTAL
1st Quarter (October-December)	*	103,832	109,496	114,679	109,798	117,479	125,948	
2nd Quarter (January-March)	88,647	97,297	118,225	116,302	113,284	120,509	-	
3rd Quarter (April-June)	94,143	111,818	117,126	121,611	126,772	123,128	-	
4th Quarter (July-September)	<u>102,818</u>	<u>113,520</u>	<u>122,261</u>	<u>115,156</u>	<u>119,284</u>	<u>126,697</u>	-	
Notes:	285,608	426,468	467,108	467,749	469,138	487,813	125,948	2,729,832

*Contract began 1/1/2015

AMOUNT DUE TO CAPITAL PROJECTS

Total Proceeds	2,729,832
Less:	
FY15 Cost to paint old Jail	(30,000)
FY16 Cost to fund FY15 DA Family Justice Unit	(94,339)
FY17 Changes by Comm Court to Judge's Budget (additional day for salaried, gunsafe for game warden, training for Treasurer, Deputy Constable, Pct 2, increase part-time Constable, Pct. 1 and 3, vehicle Constable, Pct	(107,236)
FY 19 Changes by Comm Court to Judge's Budget Vehicles w/Equipment for Constables (96,100), Dispatchers additional \$.50/hour, raise for County Treasurer (\$1,500), roof for Building Maintenance/Archive)	*** (209,600)
Total to be transferred to Capital Projects	2,288,657
Amount transferred to Capital Projects as of 9/30/19	<u>2,005,561</u>
Amount to be transferred to Capital Projects	283,096
Amount due to Capital Projects	
FY19 over budget	37,813
FY18 4th Quarter reconciling item	119,284
	<u>51</u>
	157,148

***FY19 Note: Proceeds from Waste Management are estimated to be \$450,000; the actual transfer will be reduced by \$209,600 based on the changed made to the Judge's Proposed Budget by the Commissioners Court.

COUNTY ENERGY TRANSPORTATION REINVESTMENT ZONE (FUND 201)

REVENUE ACCOUNT 201-100_300.7110

	FY16	FY17	FY18	FY19	FY20	FY20	Total
October	\$ 6,906	58,013	-	-	-		
November	10,526	16,470	-	-	-		
December	54,736	88,941	-	-	-		
January	33,254	58,734	-	-			
February	12,973	20,043	-	-			
March	3,886	9,653	-	-			
April	1,381	4,232	-	-			
May	2,005	3,170	-	-			
June	1,212	3,547	-	-			
July	1,779	1,228	-	-			
August	2,476		-	-			
September	572		-	-			
TOTAL	\$ 131,705	\$ 264,031	\$ -	\$ -	\$ -		395,736