



BELL COUNTY, TEXAS



**ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2023**

BELL COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2023

WITH REPORT OF
BROCKWAY, GERSBACH, FRANKLIN & NIEMEIER, P.C.
INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

ISSUED BY
BELL COUNTY AUDITOR'S OFFICE
TINA ENTROP, CPA, COUNTY AUDITOR
STEVEN HANEY, FIRST ASSISTANT AUDITOR

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March 29, 2024

The Honorable District Judges:

John Gauntt, 27th Judicial District
Jack Jones, 146th Judicial District
Cari L. Starritt-Burnet, 169th Judicial District
Paul LePak, 264th Judicial District
Steven J. Duskie, 426th Judicial District
Wade Faulkner, 478th Judicial District

The Honorable Commissioners' Court:

David Blackburn, County Judge
Russell Schneider, Commissioner, Precinct 1
Robert Whitson, Commissioner, Precinct 2
Bill Schumann, Commissioner, Precinct 3
Louie Minor, Commissioner, Precinct 4

The Citizens

Bell County, Texas

Honorable Judges, Commissioners, and Citizens:

The Annual Comprehensive Financial Report (Comprehensive Report) of Bell County, Texas, (the County) for the fiscal year ended September 30, 2023, is hereby submitted. This report is in compliance with Section 114.025 of the Texas Local Government Code and has been prepared by the County Auditor's staff.

**The Honorable District Judges,
Commissioners' Court and Citizens**

Responsibility for both the accuracy of the presented data, and the completeness and fairness of the presentation, including all disclosures, rests with the County. To the best of my knowledge, the data, as presented, is accurate in all material aspects and is reported in a manner designed to present fairly the financial position and results of operations of the County, on a government-wide and fund basis. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

Management of the County is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles (GAAP). The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management.

The County's financial statements have been audited by Brockway, Gersbach, Franklin & Niemeier, P.C., a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the basic financial statements of the County, for the fiscal year ended September 30, 2023, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial presentation. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of the County was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair representation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in Bell County's separately issued Single Audit Report.

Generally accepted accounting principles require a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). The introduction includes this transmittal letter, the County's organizational chart and a list of principal officials. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The financial section also includes government-wide financial statements, fund financial statements, notes to financial statements, required supplementary information and the combining and individual fund financial statements and schedules in addition to the report of the independent auditors on the financial statements and schedules. The statistical section of this report includes selected financial and demographic information, which is presented on a multi-year basis.

**The Honorable District Judges,
Commissioners' Court and Citizens**

PROFILE OF BELL COUNTY

Bell County, located in Central Texas, stretches from Temple to Killeen and includes all cities in between. Bell County comprises some 1,055 square miles and is approximately forty-five miles north of the Capitol in Austin. The territory including what is now Bell County was originally a part of those lands controlled by Moses Austin under colonization agreements with the Republic of Mexico. Actual colonization efforts began under Moses' son, Stephen F. Austin and continued after his death by Sterling Robertson. The movement of settlers pushed inland from the coast, with settlers making their way up the Brazos River and eventually up the Little River and its various tributaries in what is now Bell County. When Texas became an independent nation in 1836, it created counties, one of which bore the name Milam (called the Milam Land District). Milam County included what ultimately became Bell County. In December of 1849, residents succeeded in obtaining passage of a law authorizing formation of a new county. The County, chartered January 22, 1850, was named for the newly elected governor, Peter Hansborough Bell. Belton, now the county seat, was first a village called Nolanville and the name "Belton" was adopted April 22, 1852.

Bell County is a political subdivision of the State of Texas. It has no legislative powers and very restrictive judicial and administrative powers. The governing body of the County is the Bell County Commissioners' Court (the Commissioners' Court) of five members. The County Judge is the chairman of the Court and the Commissioner from each of the four road and bridge precincts are also members. The Commissioners' Court sets the tax rates, establishes policies for County operations, approves contracts for the County, and develops and adopts the County budget within the resources as estimated by the County Auditor.

The County Auditor is appointed, according to Texas State statutes, for two-year terms by the District Judges. In counties with populations over 225,000 the budget is prepared by the County Auditor acting as budget officer. Other responsibilities of the County Auditor are prescribing the systems and procedures for handling the finances of the County and "examining, auditing and approving" all disbursements from County funds.

The County Treasurer, an elected position, manages the financial management controls regarding banking and investment. Human resource management is assigned to a director appointed by the Commissioners' Court. Bell County provides varied services for the public it serves. These primary services are the administration of justice, which includes county and district courts, justices of the peace, constables, the district and county attorney, investigators, clerks of the courts, sheriff, jail, and fire protection. Other functions performed by the County include the construction and maintenance of roads and bridges, assistance to indigents, health and social services, and the provision of juvenile, health, education, and welfare services involving the care and correction of dependent or delinquent children.

In addition, the County maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Commissioners' Court. Activities of the general fund, special revenue funds, and debt service funds are included at the object level within each department in the annual appropriated budget. Budgetary control (the level at which expenditures cannot legally exceed appropriations) is established at the department level. The County also maintains an encumbrance accounting system as one technique of accomplishing budgetary control.

As demonstrated by the statements and schedules included in the financial section of this report, the County continues to meet its responsibility for sound financial management.

**The Honorable District Judges,
Commissioners' Court and Citizens**

The financial reporting entity includes all of the funds of the primary government as well as a component unit. A component unit is a legally separate entity for which the primary government is financially accountable. Accordingly, the Bell County Expo, Inc. is reported in a separate column in the government-wide financial statements to emphasize that it is separate and to differentiate the component unit's financial position from the primary government.

FACTORS AFFECTING FINANCIAL CONDITIONS

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the County operates.

Local Economy: Bell County is situated within the geographic center of Texas and is positioned within 180 miles of every major population center in the State. Being strategically located on the I-35 corridor and coupled with the 2015 designation of US 190 as part of a Texas highway corridor, that is now known as Interstate 14, continued economic growth seems likely for well into the future. Strengthening infrastructure to improve quality of place means improving both the physical and digital highways that run through our community. Texas Department of Transportation has begun its third and final phase of the I-14 project expansion from Harker Heights to Belton. This ongoing project is to expand by adding a third lane in each direction of the highway. The last phase is scheduled to be complete in 2023. When the I-14 expansion is complete, it will be a 1,600-mile corridor extending from El Paso, TX to Augusta, GA. It will connect 10 military installations and 19 urban centers with a combined population of more than 15 million. Bell County has a diverse labor force with the military and the healthcare industry playing a major role in the economy of the County.

While the national economy is struggling, and the County's current economic environment is not as favorable as it has been in the past, local indicators point to continued stability:

- *Property values:* As other states continued to struggle with the aftermath of the deflated real estate market and subsequent plunging appraisal values, Bell County held steady. The 2023 assessed valuation of \$ 39,347,135,320 is 27.8% above last year's appraisal, which represents a gain of more than \$ 8.6 billion and marks the thirtieth consecutive year that Bell County experienced an increase in property values.
- *Unemployment rates:* The local unemployment rate increased slightly from 4.3% in 2022 to 4.5% in 2023. The state and national unemployment rates are 3.9% and 3.7%, respectively. The Texas employment growth rate continues to outpace the nation by a full percentage point, with 2.7% annual growth in the state from December 2022 to December 2023, compared to the nation's 1.7% growth in the same period.
- *Population:* Bell County has seen tremendous growth over the last decade and the current economic environment has not slowed the trend. The 2023 estimated population for Bell County is 393,193, an almost 5% increase from the 2020 census. The County's central location, low taxes, affordable housing, and proximity to major healthcare facilities make it attractive to not only newcomers, but to current residents as well.

**The Honorable District Judges,
Commissioners' Court and Citizens**

- *Infrastructure.* Texas is the gateway to global trade for the nation. With Bell County being divided by one of the state's major thoroughfares, the necessity for adequate roads to keep up with commerce becomes readily apparent. The Texas Department of Transportation continues to invest in upgrading and expanding IH-35 through Bell County to ensure sufficient capacity. In late 2015, US 190 was designated to be categorized as Interstate Highway 14, part of a major Texas highway corridor extending from west Texas through Killeen and Belton and on through Bryan-College Station before terminating at the Sabine River. When the extension project is complete, I-14 will be a 1,600-mile corridor extending from El Paso, TX to Augusta, GA.
- *Sales tax revenue:* Bell County sales tax receipts for the year total \$ 33,349,130 reflecting an increase of 6.8% over 2022. Texas state sales tax revenue was \$ 46.58 billion, up 8.4 percent from 2022.
- *Housing starts and construction permits:* Bell County experienced a significant housing and construction market uptick in 2023. A total of 249 commercial projects received permits in 2023 from the Texas Department of Licensing & Regulations, resulting in just over \$ 1 billion of construction cost in 2023. Three apartment rental properties in Bell County received over \$ 3 million in awards from the Texas Department of Housing and Community Affairs to help finance new developments or renovations of existing properties. One of the largest development projects of 2023 is the construction of the Village at Pepper Creek in West Temple, a 26-building apartment complex with 22 acres of mixed-used commercial and retail space.
- *Manufacturing and Distribution:* Bell County leverages its central location and rail lines to capitalize on manufacturing and distribution opportunities. The manufacturing industry provides over 7,300 jobs in Bell County, making it the fourth largest labor force in 2023. Via IH-35, Temple connects Bell County manufacturing and distribution companies to domestic metro markets such as Austin, San Antonio, and Dallas, and to international markets such as Mexico. The Temple-based H-E-B Distribution Center has plans to expand its 1.05 million square foot facility to another 325,000 square feet, adding more than 100 jobs to the local economy. Major manufacturing and distribution companies are plating the flag in other areas of Bell County as well. MGC Pure Chemical America, Inc. recently announced plans to invest over \$ 100 million to expand its production facility in the Killeen Business Park, effectively doubling the current capacity of the Killeen facility.
- *Industry and Retail:* With the continued trend of significant population growth and more industry coming into the county, the need for expanded retail offerings is evident. The area is considered a regional retail marker, meaning it attracts shoppers from different cities in Central Texas including Cameron and Georgetown. The Draughon-Miller Central Texas Regional Airport opened its new \$ 7 million terminal this year, which includes administrative offices, a small food market, lounges and quiet rooms for pilots and passengers, and a new Air Rescue & Fire Station. In 2023, retailer Popshelf opened 2 locations in Bell County, one in Belton and another in Killeen. Owned by Dollar General, Popshelf offers customers home décor, beauty items, party supplies, specialty foods, electronics and more. A Walgreens Drug Store, MOD Pizza, Great Clips hair salon, and a QT convenience store and gas station are among the business coming to the corner of West Adams and Old Waco Road in Temple.

**The Honorable District Judges,
Commissioners' Court and Citizens**

- *Military*: Fort Cavazos, formally known as Fort Hood, is the home of the U.S. Army's Armored Corps with over 36,000 authorized and 34,000 assigned active-duty soldiers and over 48,000 family members that live both on and off post. The installation is "mission critical" to the Army and is known as an "Enduring Installation." A 214,968-acre military base, Fort Cavazos is the only post in the United States capable of stationing and training two armored divisions. Fort Cavazos has the capacity to train up to 50,000 soldiers, yet only 34,000 are stationed here. The capacity to expand presents additional economic opportunities for Bell County. Approximately 7,800 soldiers transition out of the Army each year at Fort Cavazos and approximately 34% of those who transition out of the Army indicate they intend to stay in the region. This is a constant pipeline of available talent for prospective businesses. The soldiers' skillsets include engineering, logistics, distribution, healthcare, analytics, and project management. The base is the largest economic driver in the region and state, accounting for more than \$ 28.8 billion in annual revenue. Fort Cavazos is also one of the largest civilian employers in the region, employing 11,500 civilians. The National Mounted Warrior Museum is located just outside the main gate, is in the final stages of construction. The museum offers over 12,000 square feet of permanent gallery space, over 1000 square feet of temporary exhibit space, and a 4,900 square foot rotunda. The facility sits on 17 acres adjacent to the 1st Cavalry Division Horse Detachment and is projected to serve 377,000 visitors annually.
- *Healthcare commerce*: The Killeen-Temple MSA area has access to cutting edge healthcare and state-of-the-art facilities. Bell County is home to three medical schools and seven major healthcare systems.
 - *Baylor Scott & White Medical Center Temple* is the only designated Level I Trauma Center between Dallas and Austin. Level I Trauma Centers provide the highest level of specialty care available and meet stringent national standards of performance. In 2022, Baylor Scott & White celebrated 125 years of offering patient-centered care to Central Texas. Employing more than 13,000 employees and 1,000 staff and research physicians, the 636-hospital bed facility provides extensive healthcare services including complex surgical and transplantation procedures. Baylor Scott & White McLane Children's Medical Center provides 112 beds and maintains a Level IV neonatal intensive care unit designation – the highest designation for premature infant care – and has achieved Magnet nursing and Level II pediatric trauma designations. Baylor Scott & White partners with the Texas A&M Health Science Center College of Medicine to train physicians at its four-year medical school. The American College of Surgeons Trauma Quality Improvement Program (TQIP) recognized Baylor Scott & White Medical Center Temple's Trauma Center among the top 10 percent of all Level I trauma centers in North America.
 - *AdventHealth Central Texas* is a 245-bed, multi-campus facility, with 148 acute-care beds and 60 psychiatric care beds. AdventHealth's values quality and service excellence, community wellbeing, high ethical standards, stewardship, and inclusiveness, with a vision of providing wholistic, exceptional, connected, affordable, and viable care. Located in Killeen, AdventHealth Central Texas operates in partnership with Baylor Scott & White Health employing more than 300 physicians across 42 medical specialties.

**The Honorable District Judges,
Commissioners' Court and Citizens**

- *Seton Medical Center Harker Heights* is an 83-bed acute care hospital that provides: cardiology, a Level IV trauma emergency room, general surgery, orthopedic surgery, total joint replacement, gastroenterology, a dedicated women's center, and diagnostic services. The facility employs over 300 people. The facility also provides a nurse practitioner, registered nurse, and social worker to provide services for acute care and chronic disease management at the Killeen Free Clinic. Seton Medical Center Harker Heights won the prestigious Leapfrog Top Hospital Award for 2023. This award recognizes hospitals that have better systems in place to prevent medication errors, provide high quality maternity care and reduce infection rates.
- *The Carl R. Darnall Army Medical Center* on Fort Cavazos supports nearly 40,000 active-duty personnel and more than 145,000 family members and retirees within a 40-mile radius of the base. In 2021, the emergency department and primary care medical teams earned recognition from the Military Health System Clinical Quality Leading Practice program for innovative practices in their respective disciplines. The medical center hosts an annual Joint Emergency Medical Exercise, training over 2,000 service members from 71 units, including multi-national medical personnel, representing over 60 medical specialties.
- *The Olin E. Teague Veterans' Medical Center* in Temple is one of the Central Texas Veterans Health Care System (CTVHCS) campuses. It is a teaching medical center, providing a full range of patient care services, with state-of-the-art technology, education, and research. Comprehensive health care is provided through primary care, tertiary care, and long-term care, including general medicine, surgery, psychiatry, physical medicine and rehabilitation, neurology, oncology, dentistry, geriatrics, and extended care. The Temple campus also includes a 408-bed domiciliary and a 160-bed State Veterans Home and is the only campus with an emergency room that operates around the clock.
- *Everest Hospital* opened its doors in Temple in 2019. The \$ 23-million, 41,000 square foot facility provides the area with 120 jobs, 36 inpatient suites and two therapy gyms. Everest provides specialized medical and rehabilitative services to patients recovering from disabilities caused by injuries or illnesses, or from chronic or complex medical conditions.
- *ClearSky Health* has broken ground on a new 30-bed medical rehabilitation hospital in Harker Heights. The facility is expected to open Spring 2023. ClearSky Harker Heights will provide specialized rehabilitation services to approximately 650 patients annually who are living with disabling injuries or illnesses such as strokes, brain injuries, hip fractures, spinal injuries, Parkinson's disease, multiple sclerosis, and other medically complex conditions such as COVID-19.
- *Education:* There are four institutions of higher education located within Bell County, all contributing to a quality community, and four other major universities within an hour and half drive time.
 - *Texas A&M University-Central Texas* was born in the spirit of community cooperation on September 1, 1999, as Tarleton-Central Texas, and became a stand-alone university on May 27, 2009, as a member of the Texas A&M University System. A&M-Central Texas is located on 662 acres of land at the intersection of State Highway 195 and State Highway 201 in Killeen. A&M Central Texas is a secondary institution, fully aligned with regional community colleges and offering quality bachelor's and master's degrees with an emphasis on access and affordability. They primarily serve non-traditional students, most of whom part-time, with an average age of 34 years, and approximately 40% of students are affiliated with the U.S. military.

**The Honorable District Judges,
Commissioners' Court and Citizens**

- *The University of Mary Hardin-Baylor* was chartered in 1845 by the Republic of Texas, making it the oldest continuously operating college in the state. UMHB has a student enrollment of about 3,900 students representing 31 foreign countries and employs more than 400 full-time faculty and staff committed to Christian higher learning. The 340-acre campus is large enough to provide a wealth of opportunities and experiences, small enough to walk across, and one of the safest campuses in the nation. The University of Mary Hardin-Baylor announced an official partnership with the Anne Burnett Marion School of Medicine at Texas Christian University. This collaborative initiative allows medical students to earn a Master of Public Health (MPH) degree from UMHB while completing their Doctor of Medicine (MD) degree requirements. The University of Mary Hardin-Baylor's bachelor's degree program in engineering has been accredited by the Engineering Accreditation Commission of ABET, the global accreditor of college and university programs in applied and natural science, computing, engineering, and engineering technology. ABET accreditation assures that programs meet standards to produce graduates ready to enter critical technical fields leading the way in innovation and emerging technologies and anticipating the welfare and safety needs of the public.
- *Temple College* is a comprehensive community college offering an array of 75 degree and certificate programs to students who seek to earn credits for transfer, graduate with an associate degree, or complete a certificate for fast entry into the workforce. Founded in 1926, Temple College has maintained an excellent academic reputation for more than 90 years and is nationally recognized for excellence in its programs from the visual and performing arts to athletics. Temple College has become one of the premiere institutions in the state for education and training of health care providers. The Texas Success Center named Temple College as the recipient of its 2023 Recognition of Dedication to Educational Outcomes (RODEO) Award. This award recognizes executive leadership and demonstration of remarkable success and growth in metrics that research has shown best positions students for future credential completion and transfer to a four-year program.
- Bell County received over \$ 70 million in federal funding under the American Rescue Act Plan. City of Killeen received over \$ 26 million, Harker Heights received almost \$ 7.07 million, Nolanville received \$ 1.28 million, Belton received \$ 4.99 million, Temple received over \$ 14 million, and Salado received \$ 520,000. Bell County has committed the \$ 70.4 million to broadband, courtroom technology, small business grants, facility and program expansion for Killeen Boys & Girls Club facility and Ft. Hood Habitat for Humanity, Bell County Expo and an expansion of Bell County Jail.
- *American Rescue Plan Act* : Bell County received over \$ 70 million in federal funding under the American Rescue Act Plan. City of Killeen received over \$ 26 million, Harker Heights received almost \$ 7.07 million, Nolanville received \$ 1.28 million, Belton received \$ 4.99 million, Temple received over \$ 14 million, and Salado received \$ 520,000. Bell County has committed the \$ 70.4 million to broadband, courtroom technology, small business grants, facility and program expansion for Killeen Boys & Girls Club facility and Ft. Hood Habitat for Humanity, Bell County Expo and an expansion of Bell County Jail.

**The Honorable District Judges,
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Long-Term Financial Planning: Debt Administration. The County has previously authorized the issuance of public property finance contractual obligations, limited tax notes, certificates of obligation, limited tax refunding bonds and general obligation refunding bonds. Proceeds from debt issues, other than refunding bonds have been used to fund multiple projects throughout the County to include construction of facilities, renovations of existing buildings and technology. The most recently completed building funded by bonds is the Salado Annex.

The County also works with its financial advisor to monitor the conditions of the tax-exempt credit market and issue refunding debt to defease outstanding obligations when it can lower its cost of money or as needed to manage the County's tax rate.

At September 30, 2023, the County's outstanding bonded debt totaled \$ 134,990,000. During the fiscal year then ended, the County paid \$ 12,885,000 in principal and \$ 4,645,262 in interest and fiscal charges. The ad valorem tax rate for the fiscal year was \$ 0.0628 per \$ 100 valuation to fund the annual debt service requirements. Standard & Poor's continues to affirm the County's bond credit rating at AA+.

Debt Management Policy. The Commissioners' Court adopted a policy concerning the issuance and management of debt in October 2012. The debt policy is to improve the quality of decisions in relation to the County's financing activities, provide a comprehensive framework for the County's long-term debt governance and make it easier for decision-makers to understand issues concerning debt issuance and management.

Conditions of debt issuance including long-term debt may only be issued to finance the acquisition and/or construction of capital improvements with an economic or useful life greater than three years and the term of the debt. Additionally, only capital needs identified in the multi-year capital improvement program, which should be updated annually, will be considered. Refunding bonds will only be issued if the present value of debt service savings exceeds 3% of the par value of the refunded bonds or for tax rate management purposes, specifically to mitigate tax rate volatility.

Some restrictions on debt issuance include no long-term debt will be used to finance current operations or normal maintenance. Also, before any debt may be issued, the County's financial advisor will perform an analysis of the annual debt service requirements to determine the impact on future budgets, including the tax impact.

The debt issuance process includes that the County will maintain good communications with bond rating agencies about its financial condition and will follow a policy of full disclosure on every financial report and bond prospectus. The County will also comply with all federal tax law provisions, including arbitrage requirements.

Fund Balance Policy. The County has issued debt obligations, and in the process submitted financial information to various rating agencies. Based on the submission of that information, the Commissioners' Court has determined that the County should establish a minimum fund balance requirement for its General Fund. The County adopted a fund balance policy, in February 2008, and amended in September 2011 for requirements with GASB Statement No. 54. The policy states that the County will maintain adequate reserves for operating expense in the amount of not less than three (3) months current operating expense in its General Fund and such three (3) months level of operating reserves shall continue to be maintained. Because amounts in the non-spendable, restricted, committed, and assigned categories are subject to varying constraints on their use, the reserve consists of balances that are otherwise unassigned.

**The Honorable District Judges,
Commissioners' Court and Citizens**

In the May 2010 bond credit rating by Standard & Poor's, it was emphasized that several factors contributed to the upgrade to AA+ from AA. It was noted that the County's historically strong financial performance with very high general fund reserves was consistently above the County's formally adopted reserve level requirements. This is an indicator of the significance in adopting and complying with formal financial policies. The bond credit rating of AA+ was reaffirmed in December 2020 and again in May 2021.

Capital Asset Policy and Practices: The Bell County Capital Asset Policy provides the County's departments with guidance for the appropriate classification and processing of capital asset transactions in compliance with County Finance Law. This policy covers the capitalization of real property, infrastructure, equipment, works of art and historical treasures, intangible assets, and donated and leased property.

Capital assets are recorded and reported at their historical cost and the straight-line depreciation method shall be used for all depreciable capital assets. The County's departments are responsible for establishing internal control systems and procedures that assure adherence to and compliance with the policies set forth by the County Auditor's office and adopted by the Commissioners' Court. The County's departments are also responsible for establishing internal procedures to assure the control and safeguard of all expenses, capital equipment and material purchased with County funds regardless of its purchase value. Expensed capital equipment and material shall include items with a purchase value less than \$ 5,000 and not covered in the Controlled Assets section of this policy.

County Investment Policy and Practices: The Commissioners' Court approved the Investment Policy in September 19, 2022. The policy is reviewed at least annually in accordance with Public Funds Investment Act, Government Code Chapter 2256. The primary objective of the investment policy is the safety of principal. In addition, the investment portfolio must be structured in a manner to provide liquidity necessary to pay obligations as they become due, and to earn the maximum interest rate allowed within the constraints of safety and liquidity. Other policy requirements include quarterly and annual reports to the Commissioners' Court.

To maximize interest revenue earnings, the County's Investment Policy requires that temporarily idle cash be invested in demand deposits, agencies, and TexPool. The Treasurer's Office sweeps daily receipts to TexPool to make daily transfers from TexPool to the operating account to cover clearing disbursements. This helps the County to get the most out of the current average investment rates, which were 3.2% for investment checking, 3.41% for Certificates of Deposits, 5.32% for TexPool, and 1.91% for callable agencies.

In addition, beginning in October 2002 the Tax Appraisal District for Bell County began ACH transfers direct to TexPool for County property tax accounts, which allowed the County to immediately earn interest on those collections.

Major Initiatives: Bell County adopts a proactive approach in managing and preparing for growth and the infrastructure necessary to support the increase:

- In August 2021, the Commissioners' Court approved the issuance of \$ 69,400,000 for Combination Tax and Revenue Certificates of Obligation. The proceeds will be used for the acquisition, construction, enlargement, renovation, repair and improvements of County facilities to include jail facilities, a diversion center, annex facilities and museum storage. Proceeds will also be used for the purchase of technical and computer equipment, to include a financial management system, and the cost of professional services, furnishings, fixtures, and equipment for all projects.

**The Honorable District Judges,
Commissioners' Court and Citizens**

Capital Improvement Program: Bell County's Capital Improvement Program (CIP) has been developed in order to further the county's commitment to its citizens by working to meet today's needs as well as those of the future. The CIP is a multi-year plan that proposes projects which improve the county's infrastructure. The Bell County CIP is a five-year plan that consists of capital projects for various departments/agencies of the county government. These projects are major non-recurring expenditures for large items such as non-routine expenditure for new construction, improvements to existing buildings and facilities and acquisition of enterprise-wide software systems.

The development of the CIP is a continual process and, consequently, is viewed as a working document. Therefore, while the CIP covers a five-year planning period, it is revised annually in order to accommodate new projects, reflect changes in ongoing projects and encompass changing requirements and needs. Funding for projects may be provided by debt issues or from General Fund.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Bell County for its Annual Comprehensive Financial Report (Comprehensive Report) for the fiscal year ended September 30, 2022. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Comprehensive Report, whose contents conform to program standards. The Comprehensive Report must satisfy both accounting principles generally accepted in the United States of America and applicable requirements.

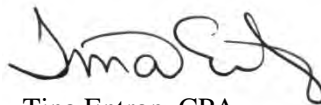
A Certificate of Achievement is valid for a period of one year only. The County has received a Certificate of Achievement for the last 43 consecutive years. We believe that our current report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of the Comprehensive Report on a timely basis was made possible by the dedicated service of the entire staff of the County Auditor's office. Each member has my sincere appreciation for the contributions made in the preparation of this report.

Further, a special thanks to the independent auditors from Brockway, Gersbach, Franklin & Niemeier, P.C., for their assistance in the preparation of the Comprehensive Report.

We wish to express our appreciation for the cooperation given by members of the Commissioners' Court and by all officials, department heads, and employees in all matters related to the operation of this office during the past year.

Respectfully submitted,

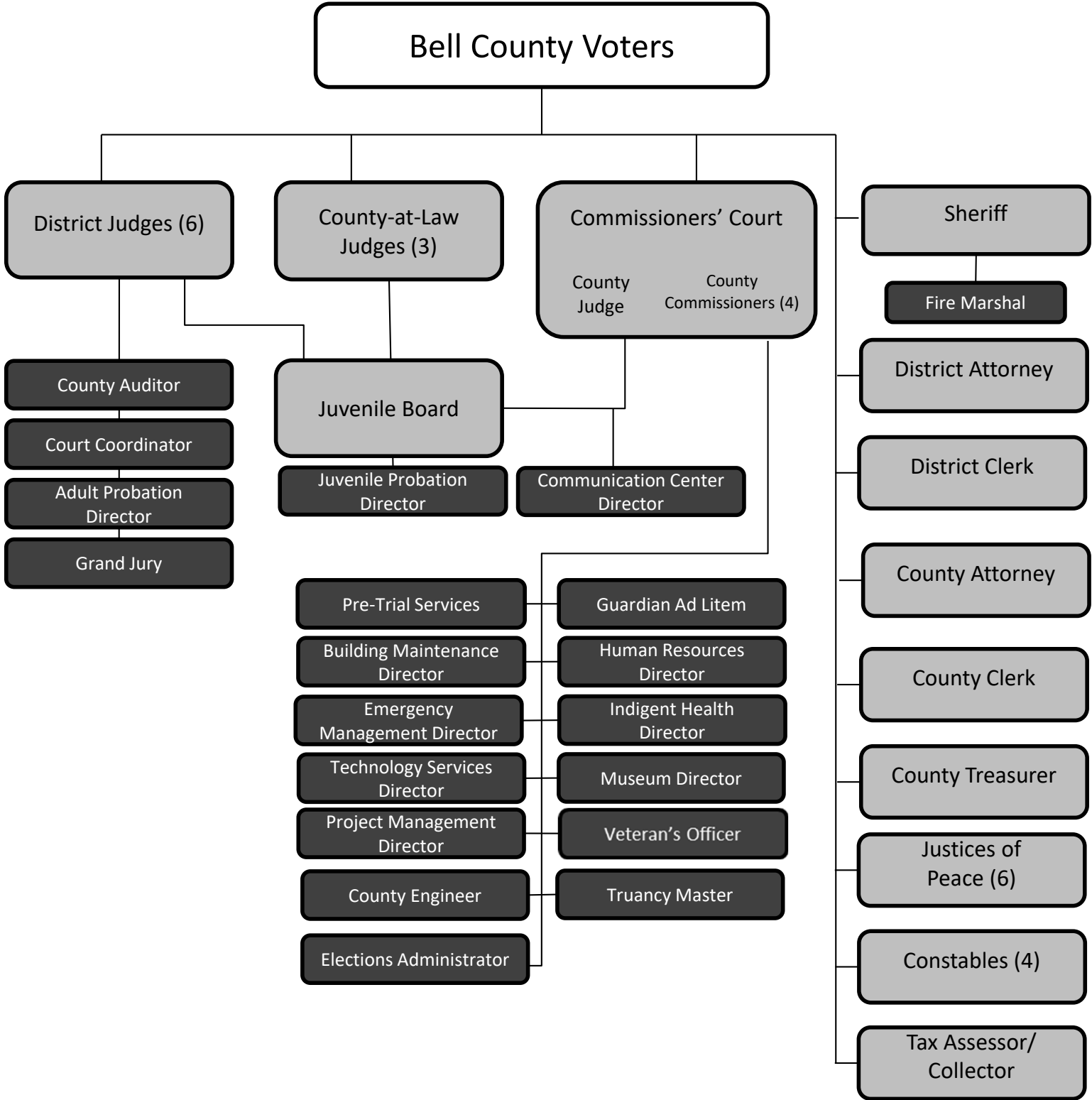


Tina Entrop, CPA
County Auditor

**BELL COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT**

Title	Name
County Judge	David Blackburn
Commissioner Precinct 1	Russell Schneider
Commissioner Precinct 2	Bobby Whitson
Commissioner Precinct 3	Bill Schumann
Commissioner Precinct 4	Louie Minor
County Auditor	Tina Entrop
County Treasurer	Gaylon Evans
County Clerk	Shelley Coston
Tax Assessor-Collector	Shay Luedeke
District Clerk	Joanna Staton
County Attorney	Jim Nichols
Sheriff	Eddy Lange
County Court at Law 1	Paul Motz
County Court at Law 2	John Mischtian
County Court at Law 3	Rebecca DePew
Justice of the Peace, Precinct 1	Ted Duffield
Justice of the Peace, Precinct 2	Cliff Coleman
Justice of the Peace, Precinct 3, Place 1	Keith E. Reed
Justice of the Peace, Precinct 3, Place 2	Larry Wilkey
Justice of the Peace, Precinct 4, Place 1	Gregory Johnson
Justice of the Peace, Precinct 4, Place 2	William Cooke
Constable, Precinct 1	Patricia Duffield
Constable, Precinct 2	Rolly Correa
Constable, Precinct 3	Devin Rosenthal
Constable, Precinct 4	Martha Dominguez
District Attorney	Henry Garza
District Judge, 27th Judicial District	John Gauntt
District Judge, 146th Judicial District	Jack Jones
District Judge, 169th Judicial District	Cari L. Starritt-Burnett
District Judge, 264th Judicial District	Paul LePak
District Judge, 426th Judicial District	Steven J. Duskie
District Judge, 428th Judicial District	Wade Faulkner

Bell County, Texas Organizational Chart



Elected

Appointed

BELL COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Bell County
Texas**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2022

Christopher P. Morill

Executive Director/CEO



INDEPENDENT AUDITOR'S REPORT

To the Honorable County Judge and Commissioners
of Commissioners' Court
Bell County, Texas
Belton, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Bell County, Texas (the County) as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of September 30, 2023 and the respective changes in financial position and the respective budgetary comparisons for the General Fund and for the Emergency Rental Assistance Grant for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Change in Accounting Principle

As discussed in Note I, E. and V. H. to the financial statements, in fiscal year 2023, the County adopted Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*. Our opinions are not modified with respect to this matter.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

**INDEPENDENT AUDITOR'S REPORT
(CONTINUED)**

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, pension, and other postemployment benefit information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying combining and individual nonmajor fund financial statements, schedules and budgetary comparisons for the year ended September 30, 2023, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, schedules and budgetary comparison information are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**INDEPENDENT AUDITOR'S REPORT
(CONTINUED)**

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 28, 2024, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County's internal control over financial reporting and compliance.


Temple, Texas
March 28, 2024

BELL COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2023

This discussion and analysis of the County of Bell's (County) financial performance provides an overview of the County's financial activities for the fiscal year ended September 30, 2023. The Management's Discussion and Analysis, (MD&A) should be read in conjunction with the accompanying transmittal letter, the basic financial statements and the accompanying notes to those financial statements. The discussion and analysis includes comparative data for the prior year.

FINANCIAL HIGHLIGHTS

- The County's net position of governmental activities was \$ 350,952,811 at September 30, 2023. Of this amount, \$ 97,101,596 is unrestricted and may be used to meet the County's future obligations. The \$ 97 million of unrestricted net position includes the General Fund.
- The County's total net position of governmental activities increased \$ 64,183,984 during the current fiscal year. This increase represents the degree to which increases in ongoing revenues surpassed ongoing expenses.
 - Revenue increased \$ 45,209,374 or 25% from prior year. The most significant changes from prior year are:
 - Capital grants and contributions increase of \$ 37 million, mainly due to the recognition of \$ 36.2 million American Rescue Plan Funding utilized for the expansion of the current jail facility which includes a mental health floor and additional general population space and measures to mitigate affects from any future pandemic.
 - Investment Income increase of \$ 7.8 million attributable to increased interest rates.
 - Ad valorem taxes increase of \$ 5 million due to over \$ 893 million in new taxable value being added to the tax rolls and an increase of \$ 700 thousand in the state appropriation for lost property taxes for 100% disabled veterans.
 - Sales tax increase of \$ 2 million over prior year.
 - Operating grants and contributions decrease of \$ 10.6 million due to the conclusion of the Emergency Rental Assistance Grant.
 - Expenditures increased \$ 9,884,345 or 6% from prior year. The most significant changes from prior year are:
 - Across the board pay increases of 8% given to all employees in the public safety pay scale, of 8% given to all elected/appointed officials and 6% given to all employees in the unified pay scale.
 - The addition of 29 employees, 24 in public safety, 3 in judicial and legal and 2 in other areas.
 - Mid-year salary adjustments given to all Correctional and Detention officers, Assistant District Attorneys and court reporters in order to promote retention.
 - Conclusion of the Emergency Rental Assistant Grant program which had \$ 531 thousand in expenditures compared to \$ 11.1 million in expenditures in FY 22.

BELL COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2023

- In contrast to the government-wide statements, the fund statements reported a combined fund balance of \$ 132,388,841, a net decrease of \$ 14,911,414 in comparison with the prior fiscal year. This decrease is comprised of an increase in General Fund of \$ 3,616,174, an increase in Special Revenue Funds of \$ 3,619,414, an increase in Debt Service Funds of \$ 550,279 and a decrease in Capital Project Funds of \$ 22,697,281.
- The General Fund unassigned fund balance of \$ 67,098,234 equals 49% of total FY23 budgeted General Fund expenditures, including transfers out. The County's budgetary fund balance policy requires adequate reserves for operating expenditures in the amount of not less than three months reserve or 25%.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to financial statements. This report also contains other required supplementary information in addition to the basic financial statements.

Government-Wide Financial Statements: The *government-wide financial statements* are designed to provide readers with a broad overview of the County's finances in a manner similar to a private sector business. They present the financial picture of the County from an economic resource measurement focus using the accrual basis of accounting. These statements include all assets of the County (including infrastructure) as well as liabilities (including long-term debt). Additionally, certain eliminations have occurred as prescribed by GASB Statement No. 34 in regard to interfund activity, payables, and receivables.

The *statement of net position* presents information on all of the County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between the two reported as *net position*. Increases or decreases in net position over time may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *statement of activities* presents information showing how net position changed during the most recent fiscal year using the full accrual basis of accounting. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (i.e., earned but unused compensatory time).

The government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other business functions that are intended to recover all or a significant portion of their costs through user fees and charges. The governmental activities of the County include general administration, judicial and legal, public safety, health and human services, countywide road and bridge, law library, and conservation.

Component Unit: The discretely presented component unit uses the same basis of accounting as the primary government. The County includes one separate legal entity in its report – The Bell County Expo, Inc. (the EXPO). Although legally separate, this “component unit” is included because the County is financially accountable for the entity.

BELL COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2023

Fund Financial Statements: A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into two categories: governmental funds and fiduciary funds.

Governmental Funds: *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. Unlike the government-wide financial statements, however, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate the comparison between *governmental funds* and *governmental activities*.

The County maintains seventy individual governmental funds, fifty-six special revenue funds, four capital projects funds, nine debt service funds, and the General Fund. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund. Data from the other nonmajor governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

The County adopts an annual appropriated budget as a management control device during the year for the General Fund, most Special Revenue Funds, and Debt Service Funds. A budgetary comparison statement (original versus final) has been provided for the General Fund and the Emergency Rental Assistance Grant Fund to demonstrate compliance with the budget.

Fiduciary Funds: Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The County's fiduciary activities are reported in a separate Statement of Fiduciary Net Position. These activities are excluded from the County's other financial statements since the County cannot use these assets to finance its own operations. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

Notes to Financial Statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

BELL COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2023

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Comparative analysis of government-wide data is presented for 2023 and 2022.

Of the County's total assets of \$ 581,466,090 the largest components are: 1) capital assets, net of accumulated depreciation and amortization of \$ 389,093,320, or 67%, and 2) cash and investments of \$ 173,760,514, or 30%.

Out of the total liabilities of \$ 245,060,999 the majority are non-current liabilities of \$ 185,798,399, or 76%. The County's assets plus deferred outflows exceeded liabilities plus deferred inflows by \$ 350,952,811 at the close of the most recent fiscal year.

The largest portion of the County's net position (71%) reflects its investment in capital assets (e.g. land, infrastructure, buildings, vehicles, furniture and fixtures, machinery and equipment, and right-to-use assets); less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Approximately 1% or \$ 3,552,365 of the County's net position represents *restricted net position*, which is resources that are subject to external restrictions on how they may be used. The balance of *unrestricted net position*, \$ 97,101,596 may be used to meet the County's ongoing obligations to citizens and creditors.

**BELL COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2023**

The County's statement of net position as of September 30, 2023 and 2022 is summarized as follows:

**Table I
Summary of Statement of Net Position**

	Governmental Activities	
	<u>2023</u>	<u>2022</u>
Current and other assets	\$ 192,372,770	\$ 253,859,962
Capital assets/right-to-use assets (net of depreciation and amortization), as restated	<u>389,093,320</u>	<u>318,889,425</u>
Total Assets	581,466,090	572,749,387
Deferred amount on refunding	1,511,461	2,079,897
Differences between projected and actual earnings on pension plan	5,840,013	-
Differences between pension expected and actual experience	-	245,638
Changes in actuarial assumptions used to determine pension liability	4,491,614	9,034,101
Pension contributions subsequent to the measurement date	7,034,613	6,717,270
Differences between pension expected and actual experience	122,127	-
Differences between OPEB expected and actual experience	-	5,388
Changes in actuarial assumptions used to determine OPEB liability	<u>-</u>	<u>52,631</u>
Total Deferred Outflows of Resources	18,999,828	18,134,925
Current and other liabilities	59,262,600	97,039,031
Long-term liabilities, as restated	<u>185,798,399</u>	<u>164,118,505</u>
Total Liabilities	245,060,999	261,157,536
Differences between pension expected and actual experience	1,617,108	426,172
Differences between projected and actual earnings on pension plan	-	39,523,909
Changes in actuarial assumptions used to determine pension liability	192,517	-
Differences between OPEB expected and actual experience	2,549	-
Changes in actuarial assumptions used to determine OPEB liability	45,490	290,411
Lease related	<u>2,594,444</u>	<u>2,780,717</u>
Total Deferred Inflows of Resources	4,452,108	43,021,209
Net position:		
Net investment in capital assets, as restated	250,298,850	201,399,249
Restricted	3,552,365	3,002,086
Unrestricted, as restated	<u>97,101,596</u>	<u>82,367,492</u>
Total Net Position	<u>\$ 350,952,811</u>	<u>\$ 286,768,827</u>

**BELL COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
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Governmental Activities: Governmental activities increased the County's net position by \$ 64,183,984. The County's statement of activities for fiscal years ended September 30, 2023 and 2022 is summarized as follows:

**Table II
Summary of Statement of Activities**

	Governmental Activities	
	<u>2023</u>	<u>2022</u>
Program revenues:		
Charges for services	\$ 30,390,068	\$ 27,300,197
Operating grants and contributions	7,999,030	18,430,696
Capital grants and contributions	42,012,723	4,840,497
General revenues:		
Property taxes	97,336,941	92,289,767
Sales taxes	33,349,130	31,214,765
Hotel occupancy tax	1,520,050	1,396,284
Mixed beverage taxes	826,796	803,186
Other taxes	294,864	339,765
Investment income	11,220,595	3,433,163
Miscellaneous income	1,830,480	1,522,983
Total Revenues	<u>226,780,677</u>	<u>181,571,303</u>
Expenses:		
General administration, as restated	33,485,978	29,706,021
Judicial and legal	22,515,871	20,268,891
Public safety	77,700,643	65,288,936
Health and human services	6,477,667	19,284,402
Countywide road and bridge	16,009,748	11,774,957
Conservation	749,451	665,439
Law library books and services	207,246	113,315
Interest and fiscal charges	5,450,089	5,610,387
Total Expenses	<u>162,596,693</u>	<u>152,712,348</u>
Changes in net position	64,183,984	28,858,955
Net position at beginning of year, as restated	286,768,827	257,909,872
Net position at end of year	<u>\$ 350,952,811</u>	<u>\$ 286,768,827</u>

BELL COUNTY, TEXAS
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Key elements of the analysis of government-wide revenues and expenses reflect the following:

- For fiscal year 2023, revenues from governmental activities totaled \$ 226,780,677. Property taxes and sales taxes are the largest components of revenues at 58%. Capital grants and contributions account for 19% and Charges for Service account for 13% of total governmental revenue.
- For general revenues, the most significant increase was in capital grants and contributions. This increase was mainly due to the recognition of American Rescue Plan funds in the amount of \$ 36.2 million which funded the expansion of the current jail facility. The project adds a mental health floor and additional general population space. These efforts are to prepare the jail facility for any future outbreak of a communicable disease.
- Investment income increased \$ 7,787,432 over the prior year. This was due to an increase in interest earned on investments.
- Ad valorem taxes increased by \$ 5,047,174. This increase was due to over 893 million in new taxable value being added to the tax rolls and an increase of over \$ 700 thousand in the state appropriation for lost property taxes for 100% disabled veterans.
- Charges for service increased by \$ 3,089,871 over the prior year. This increase is attributable to the receipt of \$ 1.55 million in insurance reimbursements to fund roof replacements at the Expo which received hail damage. Other components of this increase include \$ 400 thousand increase in contributions from other local government entities to fund operations at the Communication Center, \$ 358 thousand revenue increase for leasing space at the juvenile detention facility and \$ 108 thousand increase in proceeds from phone use at the jail facility.
- Sales taxes were \$ 2,134,365 over prior year indicating good growth in the local economy.
- The most significant decrease in revenues was in operating grants and contributions in the amount of \$ 10,431,666. The major component of this decrease was due to the completion of the Emergency Rental Assistance Grant which decreased \$10.6 million.
- For fiscal year 2023, expenditures for governmental activities totaled \$ 162,596,693. The County's five largest funded programs are for public safety, general administration, judicial and legal, health and human services and countywide road and bridge.
- Health and Human Services expenditures decreased \$ 12,806,735 over prior year. The major component of this decrease was the completion of the Emergency Rental Assistance Grant which was \$ 530,996 in FY 23 compared to \$ 11,000,528 in FY22.
- Public Safety expenditures increased \$ 12,411,707 over prior year. The majority of this increase, \$ 7 million, is attributable to an 8% increase given to all employees in the Public Safety pay plan, the addition of 24 new positions, most in the jail facility, mid-year salary adjustments for all jail and juvenile detention officers and an increase in overtime. Other increases included jail food and food supplies, \$ 350 thousand, jail contracts for housing inmates at other facilities, \$ 340 thousand, and jail medical, \$ 300 thousand.

BELL COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
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- Road & Bridge expenditures increased \$ 4,234,791 over prior year. This increase is attributable to 6% pay increases to all employees in the unified pay plan and to increased road projects being completed in FY23. Cost for road material and supplies also increased in FY23 compared to FY22.
- Judicial and Legal expenditures increased \$ 2,246,980 over prior year. This increase is attributable to the addition of 3 positions at a cost of \$ 200 thousand, mid-year pay increases given to Assistant District Attorneys and Court Reporters and an increase in court appointed attorney expenditures of \$ 465 thousand.
- General Administration expenditures increased \$ 3,779,957. The majority of this increase is attributable to \$ 1.1 million for new positions and 6% increase for employees in the unified pay scale, \$ 500 thousand increase in transfer to capital projects, \$ 430 thousand increase in building maintenance and \$ 365 thousand increase in insurance.
- For governmental activities, the Statement of Activities on page 26 shows that \$ 30,390,068 was financed by those receiving services, \$ 7,999,030 from operating grants and \$ 42,012,723 from capital grants and contributions, with the County's general revenues financing \$ 146,378,856 of the remaining program expenses.
- The restricted net position for debt service increased by \$ 550,279 compared to 2022. This increase was attributable to the total revenue collections of property tax and interest earnings being more than debt service payments made during 2023.
- The unrestricted net position increased by \$ 14,737,104 compared to 2022. The major components of this increase were the following:
 - o Interest income in the amount of \$ 7.8 million over prior year due to increased in interest rates.
 - o Planned capital expenditures that were not spent, due to supply chain issues, in the amount of \$ 3.87 million.
 - o Salary and benefits in the amount of \$ 3.5 million due to vacancies.

FINANCIAL ANALYSIS OF GOVERNMENTAL FUNDS

Governmental Funds: The general government functions are reported in the General, Special Revenue, Debt Service, and Capital Projects Funds. The focus of the County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County's annual financing and budgeting requirements. Unassigned balances indicate financial stability, which is especially important when the County issues bonds. Additionally, by maintaining an appropriate unassigned balance on September 30, operations can continue without requiring debt until taxes are received.

Local property taxes are received primarily from early October through the end of January. The Commissioners' Court approved a resolution initiating discounts for prompt payments. The Tax Appraisal District mails the tax statements on October 1 and payments received by October 31 receive a 3% discount; those received by November 30 receive a 2% discount; and those received by December 31 receive a 1% discount.

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MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2023

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$ 132,388,841, a net decrease of \$ 14,911,414 in comparison with the prior year. The net change is due to an increase in general fund balance of \$ 3,616,174, an increase in special revenue fund balances of \$ 3,619,414 a increase in debt service fund balances of \$ 550,279 and a decrease in capital project fund balances of \$ 22,697,281.

The combined assigned/unassigned fund balance of \$ 79,311,007, or 60% is available for spending at the County's discretion. The remainder of the fund balance is either nonspendable for inventories, prepaid expenditures and leases in the amount of \$ 2,956,914, restricted for the following purposes: 1) road construction and maintenance, \$ 14,232,994; 2) construction of Killeen Annex, \$ 11,335,000; 3) expansion/renovation of Jail Facility, \$ 5,918,238; 4) debt service, \$ 3,552,365; 5) probation programs, \$ 2,360,641; 6) court records preservation, \$ 2,148,033; 7) construction of museum storage facility, \$ 1,600,000; 8) court technology, \$ 1,317,351; 9) juvenile probation programs, \$ 1,007,736; 10) FF&E for Temple Annex, \$ 909,000; 11) technology enhancements, \$ 770,161; 12) law library, \$ 769,560; 13) inmate commissary, \$ 619,402; 14) renovations of diversion center, \$ 603,500; 15) district clerk record preservation, \$ 442,332; 16) judicial and legal, \$ 399,244; 17) building renovations, \$ 371,652; 18) public safety, \$ 256,188; 19) indigent health, \$ 199,344; 20) court reporter service, \$ 173,937; 21) drug court, \$ 173,215, 22) other restricted purposes, \$ 282,120, or committed for conservation in the amount of \$ 678,907.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$ 67,098,234 while total fund balance reached \$ 72,433,069. As a measure of the General Fund's liquidity, we compare both unrestricted fund balance and total fund balance to total budgeted expenditures for Fiscal Year 2024. Unassigned fund balance represents 49% of total fund expenditures including transfers out, while total fund balance represents 54% of total fund expenditures and transfers out. The County's General Fund balance policy adopted in 2008 and amended in 2011 requires adequate reserves for operating expenditures in the amount of not less than three months reserve or 25% in its General Fund, which compares favorably to rating agencies recommended reserves for governments.

For fiscal year 2023, the County budgeted for a decrease in General Fund balance of \$ 1,000,000. The actual increase in fund balance for fiscal year is \$ 3,616,174, which results in a total variance of \$ 4,616,174. Key factors for this variance are as follows:

- \$ 2.5 million increase in interest over budget. This is due to increased interest rates.
- \$ 581 thousand increase in revenue over budget from leasing space at the Bell county Juvenile Detention Center to other entities.
- Salary and Benefits decreased in the amount of \$ 949 thousand due to vacancies.

BELL COUNTY, TEXAS
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The County has three other major funds which are Emergency Rental Assistance Grant Fund, the Capital Projects 2021 Fund and the Capital Projects ARPA fund.

- The Emergency Rental Assistance Grant Fund has a fund balance of \$ 4,234 at year end. This is a decrease of \$ 577 from FY22, which is due to investment income.
- The Capital Projects 2021 Fund has a fund balance of \$ 17,931,313 at year end. This is a decrease of \$ 24,843,605, which is due to expenditures for capital projects during FY22.
- The Capital Projects ARPA fund has a fund balance of \$ 2,961,925 at year end. This is an increase of \$ 2,619,279 which is attributable to investment income.

The Special Revenue Funds have a total fund balance of \$ 33,295,466, an increase of \$ 3,619,991 as compared with the prior year. The most significant changes are as follows:

- Communication Center Funds increased \$ 1.2 million. The majority of this increase was due to savings from vacancies and from contributions to the Communication Center Special Projects Funds for anticipation of future projects.
- Texas Juvenile Probation fund increased \$ 565 thousand. This increase was from the receipt of biennium grants which will be spent in FY24.
- Adult Probation Fund increased \$ 495 thousand. This was due to fees collected from probationers exceeding expenditures for the adult probation program.
- Record Management Funds increased \$ 450 thousand. This increase was from collections of fees exceeding expenditures for record management and retention.

The Debt Service Funds have a total fund balance of \$ 3,552,365, an increase of \$ 550,279 as compared with the prior year. The decrease is due to total revenue collections of property tax and interest earnings being less than the debt service payments.

The Capital Project Funds have a total fund balance of \$ 2,210,471, which was a decrease of \$ 472,955. The County funds several capital projects with a transfer from general fund each year. This decrease is due to several projects completing in FY 23.

**BELL COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
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The following table presents a summary of the amount of revenues from various sources for the fiscal year ended September 30, 2023, and the amount and percentage of increases and decreases in relation to prior year revenues.

Governmental Funds - Revenues Classified by Source

Revenues	Amount	Percent of Total	Increase (Decrease) From 2022	Percentage Increase (Decrease)
Ad valorem taxes	\$ 97,152,029	44.26%	\$ 5,132,933	5.58%
Sales tax	33,349,130	15.19%	2,134,365	6.84%
Hotel occupancy tax	1,520,050	0.69%	123,766	8.86%
Leased inmate housing	287,202	0.13%	109,329	61.46%
Fees of office	12,292,119	5.60%	(422,268)	-3.32%
Fines and forfeiture	2,640,182	1.20%	474,891	21.93%
Intergovernmental revenue	49,076,610	22.36%	25,570,288	108.78%
Licenses and permits	4,425,912	2.02%	167,571	3.94%
Adult probation program payments	1,926,969	0.88%	138,861	7.77%
Interest and other	16,822,148	7.66%	10,684,826	174.10%
Contributions for assistance programs	900	0.00%	49	5.76%
	<u>\$ 219,493,251</u>	<u>100.00%</u>	<u>\$ 44,114,611</u>	<u>25.15%</u>

The revenues for the County's general governmental functions increased \$ 44,114,611 from 2022. The revenue category with the largest amount of growth was intergovernmental revenue. This \$ 25.6 million increase is attributable to an increase in the recognition of fund from the American Recover Plan.

The above revenue variances that exceed \$ 500,000 occurred due to the following:

Ad valorem taxes consists of both local property taxes and property tax reimbursement from the state for disabled veteran's property tax exemption. The combined revenue increase from both sources totaled \$ 5,132,933.

Local property taxes for the County are based on real and personal property values assessed by the Tax Appraisal District of Bell County as of January 1. The 2022-2023 certified appraisal rolls grew over \$ 5.3 billion in the County compared to the 2021-2022 rolls. The property assessed valuations increased from \$ 30,710,563 to \$ 39,347,135,320. For 2022-2023, approximately 17% of the increase in property values was due to growth from new construction and 83% was reappraisal.

The total property tax rate for 2023 was \$ 0.3393, which is down from the 2022 rate of \$ 0.3943. The property tax rate for the General Fund (maintenance and operations) and Debt Service (for the payment of principal and interest on general obligation long-term debt) was \$ 0.3160. The tax rate for the Road District was \$ 0.0233.

Sales tax increased \$ 2,134,365 or 6.84% over 2022. This continues to indicate growth in Bell County since 2009 when Bell County had the only decrease since beginning the sales tax collection in 1988.

Intergovernmental revenue increased \$ 25,570,288 over 2022. In FY 23, use of American Recovery Plan Act funds increased by \$ 36.2 million. This increase was offset by a decrease in the use of Emergency Rental Assistant Grant Funds of \$ 10.6 million.

**BELL COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
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Interest and other revenue increased \$ 10,684,826 over prior year. Investment income increased \$ 7.8 million and insurance reimbursement increased \$ 1.6 million. The insurance reimbursement was for the replacement of Expo roofs which received hail damage.

The following table presents expenditures by function compared to prior year amounts.

Expenditures by Function - Governmental Funds

Function	Amount	Percent of Total	Increase (Decrease) From 2022	Percentage Increase (Decrease)
General administration	\$ 40,098,610	16.49%	\$ 12,051,137	42.97%
Judicial and legal	22,739,817	9.35%	1,246,618	5.80%
Public safety	75,999,832	31.26%	9,596,184	14.45%
Health and human services	6,685,045	2.75%	(12,894,302)	-65.86%
Countywide road and bridge	14,412,199	5.93%	3,423,000	31.15%
Conservation	727,268	0.30%	68,425	10.39%
Law library books and service	96,962	0.04%	(16,353)	-14.43%
Debt service	17,505,162	7.20%	754,234	4.50%
Capital outlay	64,858,293	26.68%	34,577,918	114.19%
	<u>\$ 243,123,188</u>	<u>100.00%</u>	<u>\$ 48,806,861</u>	<u>25.12%</u>

The expenditures for the County's general governmental functions increased by 25.12% for a total of \$ 48,806,861 compared to the prior year. Increases across all functions included an 8% increase for all Public Safety and Elected/Appointed pay scales and a 6% increase for all unified pay scales.

The above expenditure variances that exceed \$ 500,000 occurred due to the following:

General administration increased \$ 12,051,137 over the prior year. This increase is attributable to the recognition of subscription based information technology arrangements valued at \$ 8.7 million, \$ 1.6 million in roof replacement expenditures, covered by insurance reimbursement, \$ 1.1 million for new positions and 6% pay increases for employees in the unified pay scale, \$ 500 thousand increase in transfer to capital projects, \$ 430 increase in building maintenance, and \$ 365 thousand increase insurance.

Judicial and legal increased \$ 1,246,618 over the prior year. This increase is attributable to the 6% increase given to all employees in the unified pay plan, the addition of 3 new positions at a cost of \$ 200 thousand, mid-year increases given to Assistant District Attorneys and Court Reporters and an increase of \$ 465 thousand in appointed attorney expenditures.

Public Safety increased \$ 9,596,184 over the prior year. The majority of this increase, over \$ 7 million, is attributable to the 8% increase given to all employees in the Public Safety pay plan, the addition of 24 new positions, most in the jail facility, mid-year salary adjustments for all jail and juvenile detention officers and an increase in overtime. There was also increased expenditures for jail food and food supplies, \$ 350 thousand, jail contracts for housing inmates at other facilities, \$ 340 thousand, and jail medical, \$ 300 thousand.

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Health and Human Service decreased \$ 12,894,302 over the prior year. This decrease is mainly attributable to the conclusion of the Emergency Rental Assistance Grant which had \$ 11.1 million of expenditures in FY 22 compared to \$ 531 thousand in FY 23. Non-capital American Recovery Plan Act expenditures also decreased with \$ 2.7 million spend in FY 22 compared to \$ 300 thousand spend in FY 23.

Countywide Road & Bridge increased \$ 3,423,000 over prior year. This increase is attributable to 6% pay increases to all employees in the unified pay plan and to increased cost in road projects being completed in FY 23. In addition, the cost for road material and supplies increased.

Debt Service increased \$ 754,234 over the prior year because principal and interest payments increased in accordance to the amortization schedules.

Capital outlay increased \$ 34,577,918 over the prior year. This increase is attributable to several construction projects beginning in FY2022 or before and continuing throughout FY2023. The largest of these is an addition of a jail tower to the existing jail facility. This tower will house a mental health floor in addition to increase general population bed space.

General Fund Budgetary Highlights: The budget is prepared by the County Judge and County Auditor and approved by the Commissioners' Court following a public hearing. Appropriated budgets are approved and employed as a management control device during the year. The County maintains budgetary controls at the department level. The Commissioners' Court must approve appropriation transfers between departments or reserve transfers.

The original 2022-2023 General Fund Expenditure and Transfer Out Budget of \$ 128,331,545 represented a 9% increase in expenditures compared to the prior year original budget. The original 2022-2023 General Fund Budget was a balanced budget.

General Fund budget amendments for fiscal year, approved by the Commissioners' Court, amount to a \$ 6,593,156 net increase from the original budget. The total increase for the year included amendments during the year and the final amendment. The largest of these budget amendments were 1) \$ 4.2 million in jail contract services to fund housing inmates at other facilities, 2) \$ 2 million for vehicles requested in the FY 2024 budget process in an effort to address supply chain issues with purchasing vehicles, 3) \$ 1.3 million for mid-year pay increased for Corrections and Detention Officers and 4) \$ 1 million for a transfer to capital projects to fund additional cost for a museum storage facility.

The General Fund's actual revenues were higher than budgeted by \$ 7,062,066. The majority of the increase was from interest and other of \$ 5,648,889. Increases in interest and other was mainly due to increases in investment income.

The General Fund's actual expenditures and transfers out were higher than originally budgeted by \$ 4,867,910. Actual expenditures and transfers were higher due to the recording of subscription based information technology arrangements in FY 23 in the amount of \$ 8.7 million.

With actual revenues over projections and expenditures less than original budget, the actual net increase in the General Fund balance was \$ 3,616,174 as compared to the amended projected planned use of fund balance in the amount of \$ 7,593,156.

BELL COUNTY, TEXAS
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DEBT ADMINISTRATION AND CAPITAL ASSETS

Long-Term Debt: Debt Service requirements for the bonds outstanding on September 30, 2023 totaled \$ 134,990,000. As of the end of the fiscal year, the County requires \$ 163,528,817 (including principal, interest due and accrued interest) through 2041 to retire its outstanding bonds. The debt service funds have \$ 3,552,365 in reserves for retirement of funded indebtedness. The County levied a debt service tax rate of \$ 0.0628 for the 2022 fiscal year to fund the principal and interest payments.

Under current state statutes, the County's bonded debt issuances are subject to a legal limitation based on 25% of total assessed value of real property. As of September 30, 2023, the County's net bonded debt, which equaled \$ 367 per capita, was a fraction of the legal limit of \$ 7,339,006,044. The current ratio of tax-supported debt to assessed value of all taxable property is 0.37%.

In conjunction with issuance of debt in May 2010, Standard & Poor's upgraded the County's bond credit rating from AA to AA+. The bond credit rating of AA+ was reaffirmed in both December of 2020 and May of 2021. According to Standard & Poor's the rating reflects the County's diversifying and rapidly expanding economic base, with a significant military presence, historically strong financial performance with very high general fund reserves that are consistently above the County's formally adopted reserve level requirements, and competitive ad valorem tax rate, providing the County with potential revenue-raising flexibility.

Additional information on the County's long-term debt is presented in the Notes to Financial Statements. See *Note V. E) Noncurrent Liabilities* and *F) Bonds* and *G) Lease Liability* on pages 66 - 70.

Capital Assets: The capital assets of the County are those assets (land, buildings, improvements, roads, bridges, vehicles and heavy equipment, and machinery and equipment), which are used in the performance of the County's functions including infrastructure assets. As of September 30, 2023, the cost of capital assets of the governmental activities totaled \$ 667,036,794. Depreciation and amortization on capital assets, including infrastructure, is recognized in the government-wide financial statements. Accumulated depreciation and amortization for buildings, improvements, equipment and right-to-use assets totaled \$ 277,943,474. The total increase in the County's investment in capital assets for the current fiscal year was \$ 69,510,935.

Major capital assets put into production during FY2023 included the following:

- Salado Annex - \$ 3.1 million
- Expo Practice Areana - \$ 1.7 million
- Expo Roof Replacements - \$ 1.6 million
- Attorney Management Software - \$ 645 thousand
- Vacuum Broom - \$ 314 thousand
- Asphalt Distributor - \$ 245 thousand
- BAS Upgrade in Central Jail - \$ 238 thousand

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A Capital Asset Policy was adopted by the Commissioners' Court with the purpose to provide County Departments with guidance for the appropriate classification and processing of capital asset transactions. The policy covers related items such as acquisition, recording, accounting and management, software, infrastructure, depreciation and useful lives.

The County has elected to use the straight-line depreciation method for reporting infrastructure assets, which includes 901 miles of roads and 152 bridges.

The following presents a summary of the County's capital assets:

Schedule of Capital Assets
(Net of Depreciation)

	<u>2023</u>	<u>2022</u>	<u>Total % Change</u>
Governmental Activities:			
Land	\$ 12,774,188	\$ 12,668,061	0.84%
Historical buildings	6,021,854	6,021,854	0.00%
Construction in progress	86,385,805	28,983,265	198.05%
Infrastructure	85,641,942	81,792,980	4.71%
Buildings	165,539,483	164,352,558	0.72%
Vehicles	4,953,570	4,558,611	8.66%
Furniture and equipment	10,291,277	10,668,643	-3.54%
Machinery and equipment	8,658,683	9,205,397	-5.94%
Right-to-use leased asset, net of accumulated amortization	399,468	638,056	-37.39%
Right-to-use subscription assets, net of accumulated amortization	8,427,050	692,960	1116.09%
Total	<u>\$ 389,093,320</u>	<u>\$ 319,582,385</u>	<u>21.75%</u>

Additional information on the County's capital assets is presented in the Notes to Financial Statements. See *Note V. B) Capital Assets* on pages 62 - 63.

BELL COUNTY, TEXAS
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ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Forecast Highlights: Texas stands out as the 3rd fastest growing state with a population growth of 13%, and as the 6th fastest growing state in job growth. It is a top state for exports, advanced manufacturing, aerospace, aviation, defense, biotechnology, life sciences, corporate services, energy and information technology and is the home to the most Fortune 500 companies. Bell County has contributed significantly to this economic growth with above average employment, low tax rates and reasonable cost of living. Along with population growth and job creation comes a greater demand for services provided by the County. The Counties Elected and Appointed Officials continue to search for innovative ways to provide these services and promote growth while still maintaining reasonable tax rates and ensuring the safety of the citizens. All of these factors were considered in preparing the County's Budget for 2024.

Annual Budget Update for 2023-2024: The annual budget is developed to provide efficient, effective, and economic uses of the County's resources; as well as a means to accomplish the highest priority objectives. Through the budget, the County Commissioners set the direction of the County, allocate its resources, and establish its priorities.

The total 2023-2024 combined budget for all operating funds including General Fund, Road and Bridge, Lateral Road, Law Library, Indigent Health Care, Debt Service, and Jury Fund is \$ 192,943,091. This represents a 21% increase from the Adopted 2022-2023 Budget. The Commissioners' Court approved a total tax rate including maintenance and operations, debt service, and road district for 2023-2024 for Bell County of \$ 0.3125. The tax rate for 2024 is a decrease from the prior year tax rate.

A property tax exemption for 100% disabled veterans, HB 3613, was passed by the Texas legislature during the spring of 2009 and became effective on September 1, 2009. To be eligible for the exemption, an applicant must have been approved to receive 100% disability compensation from the United States Department of Veterans Affairs. Based upon approved applications of 13,510 the loss of property tax revenue associated with this exemption is \$ 12.35 million for the fiscal year 2023-2024. However, due to HB 7 in the 2015 legislative session a reimbursement from the State of approximately \$ 3.7 million should be received during fiscal year 2024 to offset the local 100% disabled veteran's exemption. This additional funding from the State has been budgeted in 2024.

Effective January 1, 2004, a new state law allowed a county, city or junior college district to limit taxes for homeowners who are either disabled or 65 or older commonly called tax ceiling. In June 2004, the Bell County Commissioners' Court adopted the tax ceiling for disabled and 65 or older. For Bell County, the ceiling was established with the 2004 taxes billed in the fall of 2004. As a result, starting with the taxes billed in the fall of 2005, those property owners eligible for the limitation did not receive an increase in property taxes due to either reappraisals or future tax rate increase. Based upon 24,514 owners that were eligible, the loss of property tax revenue associated with this exemption will be over \$ 2.87 million for the fiscal year 2023-2024.

BELL COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2023

The 2023-2024 General Fund Budget of \$ 160,461,890 represents a 24% increase in expenditures compared to the prior year original budget. The revenues are projected at \$ 145,411,890 with a planned use of fund balance for one-time capital projects of \$ 15,050,000.

The General Fund's largest revenue sources for the 2023-2024 budget, as in prior budgets, are property taxes at 50.17%, sales tax at 25.55%, and fees of office at 7.92% of total revenues.

Increases in General Fund revenue projections included property taxes due to the adoption of a tax rate above the no new revenue rate and an increase in new property added to the tax rolls in excess of \$ 1.22 billion. For 2024, property values increased 18.51% with the growth coming from 22% new construction and 78% reappraisals. One cent on the tax rate generates approximately \$ 3.3 million in property tax revenue. The amount of the tax rate allocated for maintenance and operations is \$ 0.2423, which is recorded in the General Fund.

Sales tax is forecasted for an increase of \$ 3.57 million or 11%. Since the County began collecting sales tax in 1988, sales tax has increased each year except 2009, which recorded a decrease of less than 1% over 2008.

The 2023-2024 General Fund budget includes a County-wide pay increase. Elected/Appointed Official pay scales were increased 6%. All pay scales, including Elected/Appointed Official, were increased by 2% for cost-of-living. In addition to this, there were nineteen new positions added, ten in public safety areas, five in judicial and legal areas and four in other areas.

Non-personnel expenditures increased \$ 20.35 million. The majority of the increase was \$ 13.78 for on-time capital purchases in the amount of \$ 14.7 million. Other increases were for housing inmates at other facilities, operating cost of the Bell County Communication Center, food and food supplies used in the jail, appointed attorney services and software subscriptions.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional information, contact the County Auditor, at Bell County, 101 East Central Ave., Belton, Texas 76513.

**BELL COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT**



**BELL COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT**

BASIC FINANCIAL STATEMENTS

**BELL COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT**



BELL COUNTY, TEXAS
STATEMENT OF NET POSITION
September 30, 2023

	Primary Government Governmental Activities	Component Unit Bell County Expo, Inc.
ASSETS		
Cash and cash equivalents	\$ 32,506,838	\$ 3,263,966
Investments	141,253,676	-
Accounts receivable, net	10,821,757	270,381
Delinquent taxes receivable, net	2,239,141	-
Lease receivable	2,727,177	-
Inventories and prepaid items	2,824,181	40,914
Capital assets not being depreciated		
Land	12,774,188	-
Historical buildings	6,021,854	-
Construction in progress	86,385,805	-
Capital assets, net of accumulated depreciation/amortization		
Infrastructure	85,641,942	-
Buildings	165,539,483	-
Vehicles	4,953,570	-
Furniture and equipment	10,291,277	-
Machinery and equipment	8,658,683	-
Right-to-use assets	8,826,518	-
TOTAL ASSETS	581,466,090	3,575,261
DEFERRED OUTFLOWS OF RESOURCES		
Deferred amount on refunding	1,511,461	-
Differences between projected and actual earnings on pension	5,840,013	-
Changes in actuarial assumptions used to determine pension liability	4,491,614	-
Differences between pension expected and actual experience	122,127	-
Pension contributions subsequent to the measurement date	7,034,613	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	18,999,828	-
LIABILITIES		
Accounts payable	14,045,716	543,580
Restitution payable	342,685	-
Accrued expenses payable and other	6,804,335	191,694
Accrued interest payable	539,766	-
Court cost deposits	124,643	-
Due to other governmental units and others	4,195,637	-
Unearned revenue	33,209,818	1,158,890
Noncurrent liabilities:		
Noncurrent liabilities due within one year	15,019,957	-
Noncurrent liabilities due in more than one year	170,778,442	-
TOTAL LIABILITIES	245,060,999	1,894,164
DEFERRED INFLOWS OF RESOURCES		
Differences between pension expected and actual experience	1,617,108	-
Changes in actuarial assumptions used to determine pension liability	192,517	-
Differences between OPEB expected and actual experience	2,549	-
Changes in actuarial assumptions used to determine OPEB liability	45,490	-
Lease related	2,594,444	-
TOTAL DEFERRED INFLOWS OF RESOURCES	4,452,108	-
NET POSITION		
Net investment in capital assets/right-to-use assets	250,298,850	-
Restricted for:		
Restricted for debt service	3,552,365	-
Restricted for capital projects	-	1,593,534
Unrestricted net position	97,101,596	87,563
TOTAL NET POSITION	\$ 350,952,811	\$ 1,681,097

The accompanying notes are an integral part of the financial statements.

BELL COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2023

	Program Revenues			
Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
FUNCTIONS/PROGRAMS				
Primary government:				
Governmental activities:				
General administration	\$ 33,485,978	\$ 12,237,530	\$ -	\$ -
Judicial and legal	22,515,871	5,161,247	216,051	-
Public safety	77,700,643	9,891,291	7,498,045	36,293,576
Health and human services	6,477,667	-	225,414	255,242
Countywide road and bridge	16,009,748	3,100,000	59,520	5,463,905
Conservation	749,451	-	-	-
Law library books and services	207,246	-	-	-
Interest and fiscal charges	5,450,089	-	-	-
Total governmental activities	\$ 162,596,693	\$ 30,390,068	\$ 7,999,030	\$ 42,012,723
Component unit:				
Bell County Expo, Inc.	\$ 9,945,894	\$ 5,954,094	\$ 3,260,400	\$ 250,000
Total component unit	\$ 9,945,894	\$ 5,954,094	\$ 3,260,400	\$ 250,000
GENERAL REVENUES				
Ad valorem taxes				
Sales tax				
Hotel occupancy tax				
Mixed beverage taxes				
Other taxes				
Investment income				
Miscellaneous income				
Total general revenues				
Change in Net Position				
Net Position at Beginning of Year				
Prior Period Adjustment				
Net Position at Beginning of Year, as restated				
Net Position at End of Year				

The accompanying notes are an integral part of the financial statements.

Net (Expense) Revenue and Changes in Net Position

<u>Primary Government Governmental Activities</u>	<u>Component Unit Bell County Expo, Inc.</u>
\$ (21,248,448)	\$ -
(17,138,573)	-
(24,017,731)	-
(5,997,011)	-
(7,386,323)	-
(749,451)	-
(207,246)	-
(5,450,089)	-
<u>(82,194,872)</u>	<u>-</u>
-	(481,400)
<u>-</u>	<u>(481,400)</u>
97,336,941	-
33,349,130	-
1,520,050	-
826,796	-
294,864	-
11,220,595	-
1,830,480	-
<u>146,378,856</u>	<u>-</u>
64,183,984	(481,400)
286,705,567	2,162,497
63,260	-
<u>286,768,827</u>	<u>2,162,497</u>
<u>\$ 350,952,811</u>	<u>\$ 1,681,097</u>

**BELL COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2023**

	General	Emergency Rental Assistance Grant	Capital Projects 2021 Fund	Capital Projects ARPA Fund	Nonmajor Governmental	Total
ASSETS						
Cash and cash equivalents	\$ 32,484,538	\$ -	\$ -	\$ -	\$ 22,300	\$ 32,506,838
Investments	43,163,492	40,513	20,686,914	33,608,187	43,754,570	141,253,676
Accounts receivable, net	8,228,760	-	-	-	2,592,997	10,821,757
Delinquent taxes receivable, net	1,710,862	-	-	-	528,279	2,239,141
Lease receivable	2,727,177	-	-	-	-	2,727,177
Due from other funds	1,599,154	-	181,493	-	191,196	1,971,843
Inventories and prepaid items	2,532,494	-	2,500	-	289,187	2,824,181
TOTAL ASSETS	\$ 92,446,477	\$ 40,513	\$ 20,870,907	\$ 33,608,187	\$ 47,378,529	\$194,344,613
LIABILITIES						
Accounts payable	\$ 5,997,258	\$ 24,281	\$ 2,939,594	\$ 3,727,221	\$ 1,357,362	\$ 14,045,716
Restitution payable	342,685	-	-	-	-	342,685
Accrued expenditures payable and other	3,407,126	-	-	-	141,089	3,548,215
Court cost deposits	124,643	-	-	-	-	124,643
Due to other governmental units and others	3,940,575	-	-	-	255,062	4,195,637
Due to other funds	-	12,000	-	4,039	1,955,804	1,971,843
Unearned revenue	3,606,677	-	-	26,915,002	4,610,910	35,132,589
TOTAL LIABILITIES	17,418,964	36,281	2,939,594	30,646,262	8,320,227	59,361,328
DEFERRED INFLOWS OF RESOURCES						
Lease related	2,594,444	-	-	-	-	2,594,444
TOTAL DEFERRED INFLOWS OF RESOURCES	2,594,444	-	-	-	-	2,594,444
FUND BALANCES						
Nonspendable	2,665,227	-	2,500	-	289,187	2,956,914
Restricted	669,608	4,232	17,928,813	2,961,925	27,877,435	49,442,013
Committed	-	-	-	-	678,907	678,907
Assigned	2,000,000	-	-	-	10,212,773	12,212,773
Unassigned	67,098,234	-	-	-	-	67,098,234
TOTAL FUND BALANCES	72,433,069	4,232	17,931,313	2,961,925	39,058,302	132,388,841
TOTAL LIABILITIES AND FUND BALANCES	\$ 92,446,477	\$ 40,513	\$ 20,870,907	\$ 33,608,187	\$ 47,378,529	\$194,344,613

The accompanying notes are an integral part of the financial statements.

BELL COUNTY, TEXAS
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
September 30, 2023

Total Fund Balances - Governmental Funds \$ 132,388,841

Amounts reported for Governmental Activities in the Statement of Net Position
are different because:

Capital assets used in governmental activities are not financial resources and, therefore,
are not reported in the funds. These assets consist of:

Land	\$ 12,774,188	
Historical buildings	6,021,854	
Construction in progress	86,385,805	
Infrastructure	232,255,451	
Building	234,721,508	
Vehicles	13,107,955	
Furniture and equipment	27,941,579	
Machinery and equipment	42,975,425	
Right-to-use leased asset	1,088,338	
Right-to-use subscription asset	9,764,690	
Accumulated depreciation and amortization	<u>(277,943,473)</u>	
Total capital assets	<u>\$ 389,093,320</u>	389,093,320

Revenues in the Statement of Activities that do not provide current financial resources
in the funds. These revenues consist of:

Property taxes not collected	\$ 1,922,771	
Total deferred revenue recognized	<u>\$ 1,922,771</u>	1,922,771

Deferred outflows of resources are not available to pay for current period expenditures
and, therefore, are not reported in the funds. Those deferred outflows consist of:

Deferred amount on refunding	\$ 1,511,461	
Differences between projected and actual earnings on pension	5,840,013	
Changes in actuarial assumptions used to determine pension liability	4,491,614	
Pension contributions subsequent to the measurement date	7,034,613	
Differences between pension expected and actual experience	122,127	
Total deferred outflows of resources	<u>\$ 18,999,828</u>	18,999,828

Some long-term liabilities and deferred inflows of resources are not due and payable in
the current period and, therefore, are not reported in the funds. Those liabilities and
deferred inflows consist of:

Accrued interest	\$ 539,766	
Payroll liabilities	3,256,120	
Net pension liabilities	30,027,189	
OPEB liabilities	889,535	
Lease liabilities	413,931	
Subscription liabilities	6,593,558	
Long-term debt, including premium/discounts	147,874,186	
Differences between pension expected and actual experience	1,617,108	
Changes in actuarial assumptions used to determine pension liability	192,517	
Differences between OPEB expected and actual experience	2,549	
Changes in actuarial assumptions used to determine OPEB liability	45,490	
Total long-term liabilities and deferred inflows	<u>\$ 191,451,949</u>	<u>(191,451,949)</u>

Net Position of Governmental Activities \$ 350,952,811

The accompanying notes are an integral part of the financial statements.

BELL COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
Year Ended September 30, 2023

	General	Emergency Rental Assistance Grant	Capital Projects 2021 Funding	Capital Projects ARPA Fund	Nonmajor Governmental	Total
REVENUES						
Ad valorem taxes	\$ 69,908,586	\$ -	\$ -	\$ -	\$ 27,243,443	\$ 97,152,029
Sales tax	33,349,130	-	-	-	-	33,349,130
Hotel occupancy tax	-	-	-	-	1,520,050	1,520,050
Leased inmate housing	287,202	-	-	-	-	287,202
Fees of office	11,052,753	-	-	-	1,239,366	12,292,119
Fines and forfeits	2,474,053	-	-	-	166,129	2,640,182
Intergovernmental	1,894,391	518,996	-	36,197,860	10,465,363	49,076,610
Licenses and permits	4,425,912	-	-	-	-	4,425,912
Adult probation program payments	-	-	-	-	1,926,969	1,926,969
Interest and other	9,881,484	11,423	888,724	2,619,279	3,421,238	16,822,148
Contributions for assistance programs	-	-	-	-	900	900
TOTAL REVENUES	133,273,511	530,419	888,724	38,817,139	45,983,458	219,493,251
EXPENDITURES						
Current:						
General administration	39,695,779	-	-	-	402,831	40,098,610
Judicial and legal	22,351,174	-	-	-	388,643	22,739,817
Public safety	58,673,250	-	-	-	17,326,582	75,999,832
Health and human services	1,690,997	530,996	-	-	4,463,052	6,685,045
Countywide road and bridge	6,746,419	-	-	-	7,665,780	14,412,199
Conservation	650,150	-	-	-	77,118	727,268
Law library books and services	-	-	-	-	96,962	96,962
Principal retirement	-	-	-	-	12,855,000	12,855,000
Interest and fiscal charges	-	-	-	-	4,650,162	4,650,162
Capital outlay	-	-	26,823,329	36,197,860	1,837,104	64,858,293
TOTAL EXPENDITURES	129,807,769	530,996	26,823,329	36,197,860	49,763,234	243,123,188
Excess (deficiency) of revenues over expenditures	3,465,742	(577)	(25,934,605)	2,619,279	(3,779,776)	(23,629,937)
OTHER FINANCING SOURCES (USES)						
Transfers in	1,315,514	-	1,091,000	-	9,642,841	12,049,355
Transfers out	(9,883,605)	-	-	-	(2,165,750)	(12,049,355)
Leases (as lessee)	2,832	-	-	-	-	2,832
Subscription proceeds	8,715,691	-	-	-	-	8,715,691
NET OTHER FINANCING SOURCES (USES)	150,432	-	1,091,000	-	7,477,091	8,718,523
Net change in fund balance	3,616,174	(577)	(24,843,605)	2,619,279	3,697,315	(14,911,414)
Fund balance at beginning of year	68,816,895	4,809	42,774,918	342,646	35,360,987	147,300,255
Fund balance at end of year	<u>\$ 72,433,069</u>	<u>\$ 4,232</u>	<u>\$ 17,931,313</u>	<u>\$ 2,961,925</u>	<u>\$ 39,058,302</u>	<u>\$ 132,388,841</u>

The accompanying notes are an integral part of the financial statements.

BELL COUNTY, TEXAS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
Year Ended September 30, 2023

Net Change in Fund Balances - Total Governmental Funds \$ (14,911,414)

Amounts reported for Governmental Activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount capital outlays exceeded depreciation in the current period:

Capital outlay expenditures	\$ 72,259,683	
Right-to-use leased equipment	2,831	
Right-to-use subscription asset	8,715,691	
Donation of capital assets	5,348,689	
Net effects of various miscellaneous transactions involving capital assets	(37,230)	
Depreciation and amortization expense	<u>(16,778,729)</u>	
Net adjustment	<u>\$ 69,510,935</u>	69,510,935

The issuance of long-term debt provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of long-term debt principal is an expenditure in the governmental funds, where repayment reduces long-term liabilities in the Statement of Net Position. Also, governmental funds report the effect of issuance costs, premiums, discounts, leases and similar items when debt is first issued whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of the differences in the treatment of long-term debt and related items:

Lease Liability:		
Lease liability	\$ 6,725,121	
Lease payments	<u>(761,264)</u>	
Net lease liability	5,963,857	
Subscription liability:		
Subscription Liability	2,831	
Subscription payment	<u>(238,904)</u>	
Net lease liability	(236,073)	
Accreted Premium on Issuance:		
Amortization of premium on issuance	<u>(1,753,849)</u>	
Total accreted premium on issuance	(1,753,849)	
Repayments:		
To bondholders	(12,855,000)	
Deferred amount on refunding, net of amortization	568,436	
Total repayments	<u>(12,286,564)</u>	
Net adjustment	<u>\$ (8,312,629)</u>	8,312,629

Governmental funds report pension expense as the amount of the annual required contribution. However in the Statement of Activities pension cost is determined by the affects of the activity within the pension plan on the net pension liability.

Pension expense	\$ 8,718,896	
Required annual contributions	<u>(9,568,836)</u>	
Net adjustment	<u>\$ (849,940)</u>	849,940

Some revenues and expense reported in the Statement of Activities, do not require the use of current financial resources, therefore, are not reported as revenue and expenditures in governmental funds:

Decrease in accrued interest on debt	\$ (58,953)	
Decrease in payroll liabilities	(188,174)	
Decrease in OPEB expense	94,496	
Required annual contributions	(84,367)	
Decrease in other miscellaneous	<u>(184,896)</u>	
Total adjustment	<u>\$ (421,894)</u>	421,894

Change in Net Position of Governmental Activities \$ 64,183,984

The accompanying notes are an integral part of the financial statements.

BELL COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -
GENERAL FUND
Year Ended September 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		<u>With Final Budget</u>
REVENUES				
Ad valorem taxes	\$ 70,050,000	\$ 70,050,000	\$ 69,908,586	\$ (141,414)
Sales tax	33,584,000	33,584,000	33,349,130	(234,870)
Leased inmate housing	190,000	190,000	287,202	97,202
Fees of office	10,804,350	10,804,350	11,052,753	248,403
Fines and forfeits	1,783,000	1,783,000	2,474,053	691,053
Intergovernmental	1,351,500	1,351,500	1,894,391	542,891
Licenses and permits	4,216,000	4,216,000	4,425,912	209,912
Interest and other	4,232,595	4,232,595	9,881,484	5,648,889
TOTAL REVENUES	126,211,445	126,211,445	133,273,511	7,062,066
EXPENDITURES				
General administration	30,806,075	40,992,377	39,695,779	1,296,598
Judicial and legal	23,693,078	23,320,762	22,351,174	969,588
Public safety	55,864,590	60,084,127	58,673,250	1,410,877
Health and human services	1,782,402	1,712,302	1,690,997	21,305
Countywide road and bridge	6,920,630	6,822,776	6,746,419	76,357
Conservation	715,238	726,038	650,150	75,888
TOTAL EXPENDITURES	119,782,013	133,658,382	129,807,769	3,850,613
EXCESS OF REVENUES OVER EXPENDITURES	6,429,432	(7,446,937)	3,465,742	10,912,679
OTHER FINANCING SOURCES(USES)				
Transfers in	1,120,100	1,120,100	1,315,514	195,414
Transfers out	(8,549,532)	(9,984,842)	(9,883,605)	101,237
Leases (as lessee)	-	2,832	2,832	-
Subscription proceeds	-	8,715,691	8,715,691	-
NET OTHER FINANCING SOURCES (USES)	(7,429,432)	(146,219)	150,432	296,651
Net change in fund balance	<u>\$ (1,000,000)</u>	<u>\$ (7,593,156)</u>	3,616,174	<u>\$ 11,209,330</u>
Fund balance at beginning of year			<u>68,816,895</u>	
Fund balance at end of year			<u><u>\$ 72,433,069</u></u>	

The accompanying notes are an integral part of the financial statements.

BELL COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -
EMERGENCY RENTAL ASSISTANCE GRANT
Year Ended September 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		<u>With Final</u> <u>Budget</u>
REVENUES				
Intergovernmental	\$ 2,400,000	\$ 2,400,000	\$ 518,996	\$ (1,881,004)
Interest and other	2,500	2,500	11,423	8,923
TOTAL REVENUES	<u>2,402,500</u>	<u>2,402,500</u>	<u>530,419</u>	<u>(1,872,081)</u>
EXPENDITURES				
Health and human services	<u>2,402,500</u>	<u>2,402,500</u>	<u>530,996</u>	<u>1,871,504</u>
TOTAL EXPENDITURES	<u>2,402,500</u>	<u>2,402,500</u>	<u>530,996</u>	<u>1,871,504</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	(577)	<u>\$ (577)</u>
Fund balance at beginning of year			<u>4,809</u>	
Fund balance at end of year			<u>\$ 4,232</u>	

The accompanying notes are an integral part of the financial statements.

BELL COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
September 30, 2023

	Private Purpose Trust Fund	Custodial Funds
ASSETS		
Cash and cash equivalents	\$ -	\$ 23,643,523
Investments	1,141,432	3,528,387
Accounts receivable	-	23,354,993
TOTAL ASSETS	\$ 1,141,432	\$ 50,526,903
LIABILITIES		
Accounts payable	\$ 3	\$ -
Due to other governmental units and others	911,951	-
TOTAL LIABILITIES	\$ 911,954	\$ -
NET POSITION		
Restricted for		
Bail bondman	\$ 229,478	\$ -
Individuals, organizations, other governments	-	50,526,903
TOTAL NET POSITION	\$ 229,478	\$ 50,526,903

The accompanying notes are an integral part of the financial statements.

BELL COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
Year Ended September 30, 2023

	Private Purpose Trust Fund	Custodial Funds
	<u> </u>	<u> </u>
ADDITIONS		
Contributions:		
Individuals and agencies	\$ 4,490	\$ 8,141,793
Investment earnings:		
Interest, dividends, other	10,092	129,688
Other taxes and fees for other governments	-	83,535,100
License and fees collected for State	-	1,879,172
Miscellaneous	-	-
	<u>14,582</u>	<u>93,685,753</u>
TOTAL ADDITIONS		
	14,582	93,685,753
DEDUCTIONS		
Beneficiary payments to individuals	-	7,897,318
Payments to state	-	1,879,172
Administrative expense	168	-
Payments to other entities	-	79,666,906
	<u>168</u>	<u>89,443,396</u>
TOTAL DEDUCTIONS		
	168	89,443,396
Change in net position	14,414	4,242,357
Total net position at beginning of year	<u>215,064</u>	<u>46,284,546</u>
Total net position at end of year	<u>\$ 229,478</u>	<u>\$ 50,526,903</u>

The accompanying notes are an integral part of the financial statements.

**BELL COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT**



BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

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**BELL COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT**



BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Bell County, Texas (the County) chartered in October 1850, operates using a commission form of government under the laws and statutes of the constitution of the State of Texas. The financial statements of the County have been prepared in accordance with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard setting body for governmental accounting and financial reporting. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards, which along with subsequent GASB pronouncements (Statements and Interpretations), constitute GAAP for governmental units. The most significant of these accounting policies are as follows.

A) FINANCIAL REPORTING ENTITY

The County provides various services to advance the welfare, health, morals, comfort, safety, and convenience of the County and its inhabitants. In evaluating how to define the County, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the financial reporting entity is determined by applying the criteria set forth in GASB Statement No. 14. The following legally separate entity is as a discretely presented component unit of the County, presented in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government. Discretely presented component units are entities that are legally separate from the County, but for which the County is financially accountable or whose relationship with the County is such that exclusion would be misleading or incomplete.

Discretely Presented Component Unit

The Bell County Expo, Inc. (Expo) is a non-profit corporation established by the County. For the following reasons, the Expo is a component unit of the County. The Expo manages operations for the benefit of the County's citizens similar to other government operations. The County's annual budget provides for reimbursement of the Expo's operating and capital expenditures. Extraordinary and unusually expensive repairs and maintenance or capital improvements are subject to the County's approval prior to funding. All such improvements approved and made to the Expo become the property of the County. All physical assets under the control of the Expo including all cash on hand or in banks are property of the County.

The County has entered into a management agreement with the Expo, a private non-profit, non-stock and nonmember corporation. The incorporation of the Expo was by direction of the Commissioners' Court of the County and the Commissioners' Court appoints its directors. This agreement, a contract for services, specifies that Expo is an independent contractor managing the premises and other assets that are the County's property. Expo collects revenue for the County and remits collections monthly. Expo provides the County with estimates of expenditures and receives advances from the County to fund these expenditures on a quarterly basis. Expo issues annual audited financial statements. These financial statements depict the operations and financial condition of the Expo, including County funds, which the Expo holds in a fiduciary capacity.

These financial statements are available by contacting Expo, P. O. Box 206, Belton, Texas 76513. The Expo's fund balances are restricted for expenses of operations, maintenance and repair payments or the construction of new buildings and facilities. Due to this component unit's financial accountability and because this component unit does not serve the County exclusively or almost exclusively, Bell County Expo, Inc. has been included in the reporting entity as a discretely presented component unit.

BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

B) GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Government-Wide Financial Statements

The government-wide financial statements report information on all of the non-fiduciary activities of the Primary Government and its component unit with most of the interfund activities removed. By definition, assets of fiduciary funds are for the benefit of a third party (other local governments, private parties, pension participants, etc.) and are not available for activities or obligations of the County. Accordingly, these funds are not in the government-wide statements. Governmental activities of the primary government, supported by taxes and intergovernmental revenues, are reported separately from the discretely presented component unit, which relies to a significant extent on fees and charges for support.

Statement of Net Position

This statement is designed to display the financial position of the reporting entity as of year-end. Governments report all capital assets, including infrastructure, in the government-wide Statement of Net Position and report depreciation expense – the cost of “using up” capital assets – in the Statement of Activities. Net position is divided into three categories: 1) net investment in capital assets; 2) restricted; and 3) unrestricted.

Statement of Activities

This statement demonstrates the degree to which the direct expenses of a given function are offset by program revenues of that function. Therefore, this statement reflects both the gross and net costs per functional category (general administration, judicial and legal, public safety, health and human services, countywide road and bridge, conservation and law library books and services) and the amount otherwise supported by general revenues. Direct expenses (including depreciation) are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general revenues. The County does not allocate indirect expenses. The operating grants column reflects grant revenue specific for non-capital operating expenditures while the capital grants column reflects grant revenue specific for capital expenditures.

Fund Financial Statements

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

In the fund financial statements, financial transactions and accounts of the County are organized by fund, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that are comprised of assets, liabilities, fund balance/net position, revenues and expenditures/expenses.

BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

Budget-to-Actual Comparison Schedules

Demonstrating compliance with the adopted budget is an important component of a government's accountability to the public. Many citizens participate in the process of establishing the annual operating budgets of state and local governments and have keen interest in following the financial progress of their governments over the course of the year. A budget-to-actual statement for the General Fund and for the Emergency Rental Assistant Grant Fund are presented in the basic financial statement. In addition, budget-to-actual comparison schedules for the General Fund and the County's non-major special revenue funds are presented as supplementary information.

C) MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND FINANCIAL STATEMENT PRESENTATION

1. Measurement Focus and Basis of Accounting

Full Accrual Basis Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met. Capital assets and related depreciation are also recorded in these statements. The custodial funds, which use the economic resource measurement focus, use the accrual basis of accounting to recognize assets, liabilities, additions and deductions.

Modified Accrual Basis Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. In the governmental funds, revenues are recorded as soon as they are - susceptible to accrual (both measurable and available). Revenues are available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment has matured and is due. Similarly, expenditures related to claims and judgments and compensated absences are recorded only to the extent that they are expected to be liquidated with expendable available financial resources. Capital assets, with related depreciation, and long-term liabilities are not recorded in these statements.

In applying the susceptible to accrual concept to property taxes and intergovernmental revenues other than grants, the County defines "available" to mean received within 60 days after year-end.

In the State of Texas, central appraisal districts have assumed the responsibility for the collection of property taxes and for distributing those collections to the respective local government. The local governments set their individual tax rates within limits provided by State law. However, collections and pursuit of delinquent taxes are the responsibility of the appraisal district. The County records estimated receivables relating to property taxes when the underlying tax is assessed. Amounts not received within 60 days are reported as unearned revenue. At year-end, unearned revenue relating to property taxes primarily includes amounts related to late filers, delinquent returns and audits, and unallocated withholding, not received within the County's availability period.

BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

In applying the susceptible to accrual concept to operating and capital grants classified with intergovernmental revenues in the fund financial statements, the County records receivables when the applicable eligibility requirements including time requirements are met. Related revenues are recognized to the extent that cash is expected to be received within one year of year-end. Resources received before the eligibility requirements are met are reported as unearned revenue within governmental funds and unearned revenue in the government-wide financial statements.

Charges for services, licenses and permits, fines and penalties, and miscellaneous revenues (except earnings on investments) are generally recorded as revenues when received in cash during the year. At year-end, receivables are recorded for significant amounts due. If such amounts are received in cash after year-end within the County's sixty-day availability period, they are recognized as revenue; if not, such amounts are reported as unearned revenue.

2. Financial Statement Presentation

Major Governmental Funds

The **General Fund** is the government's primary operating fund. It accounts for all financial resources of the general government, except for financial resources required to be accounted for in another fund.

The **Emergency Rental Assistance Grant Fund** accounts for CARES grant monies collected and disbursed for rental and utility assistance to individuals who have experienced hardship due to the COVID-19 pandemic.

The **Capital Projects 2021 Fund** accounts for projects financed by Certificates of Obligation, Series 2021. Projects included are acquisition, construction, enlargement, renovation, repair, and improvements of county facilities to include jail facilities, a diversion center, annex facilities and museum storage. Proceeds will also be used for the purchase of technical and computer equipment, to include a financial management system, and the cost of professional services, furnishings, fixtures and equipment for all projects.

The **Capital Projects ARPA Fund** accounts for a portion of the local government assistance funds received from the American Recovery Plan Act. These funds will be utilized to expand current jail facilities to address the increased jail population due to the closure of many court processes during the COVID-19 pandemic.

Additionally, the County reports the following fund types:

Nonmajor Governmental Fund Types - Governmental funds are those through which most governmental functions of the County are financed. The acquisition, use, and balances of the County's expendable financial resources and the related current liabilities (except those, if any, which should be accounted for in proprietary or fiduciary funds) are accounted for through governmental funds. The measurement focus is a determination of financial position and changes in financial position, rather than upon net income determination. The following nonmajor governmental fund types are maintained by the County:

Special Revenue Funds - To account for the proceeds of specific revenue sources (other than debt service and capital projects) that are legally restricted or committed to expenditures for specified purposes.

Capital Projects Funds - To account for financial resources to be used for the acquisition or construction of major capital facilities.

BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

Debt Service Funds - To account for the accumulation of resources for, and the payment of general long-term debt principal, interest, and related costs.

Fiduciary Fund Type

The County's fiduciary funds consist of trust and custodial funds as follows:

Trust and Custodial Funds - To account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and other funds. These include Private Purpose Trust and Custodial Funds.

Private Purpose Trust Fund is accounted for using the accrual basis of accounting, whereby revenues are recognized when earned, and expenses are recognized when incurred. All assets and all liabilities associated with the operation of these funds are included on the balance sheet and accounted for using the flow of economic resources measurement focus.

The following is the private purpose trust fund and its respective activity:

Bail Bond Fund - To account for the deposits made by various bail bonding firms in order for those firms to operate in the county.

Custodial Funds are custodial in nature, are maintained on the accrual basis, and account for the administering and collection of contributions, taxes and fees for individuals and other entities.

The following is a list of the custodial funds and their respective activities:

Housing Finance Fund

To account for funds received on behalf of the Housing Finance Board in connection with the issuance of bonds for low-income housing.

District Clerk Fund/County Clerk Fund

To account for funds held in trust in connection with litigation in progress in the County and District Courts and to account for funds held in trust for minors and estates. There are no trust agreements associated with this fund.

County Attorney Forfeiture Escrow Fund

To account for funds confiscated by the County Attorney's office during drug or gambling-related raids, arrests, and investigations until such funds are awarded by the Court to local, State or Federal authorities or returned to the defendant.

Domestic Relations Fund

To account for the collection and payment of child support and alimony funds, on behalf of the Attorney General, processed by the District Clerk.

Juvenile Probation and Welfare Fund

To account for the collection and payment of restitution pursuant to court decrees processed for juvenile cases within the County.

BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

Restitution Fund

To account for the collection and payment of restitution on behalf of the Adult Probation Department of the State of Texas.

Central Texas Housing Fund

To account for funds received on behalf of the Central Texas Housing Board in connection with the issuance of bonds for housing.

County Treasurer Hot Check Fund

To account for funds collected to cover hot checks and disbursed to claimants.

Advanced Payment Fund

To account for funds collected and remitted directly to the State.

Bell County Organized Crime Seizure Fund

To account for funds confiscated by the Bell County Organized Crime Seizure Fund during drug-related raids, arrests, and investigations until such monies are awarded by the Court to State or Federal authorities or returned to the defendant.

District Attorney Drug Seizure Fund #2

To account for funds confiscated by the District Attorney's Office during drug-related arrest and investigations in 1990 and thereafter, until such monies are awarded by the Court to local, State or Federal authorities or returned to the defendant.

Bell County Health Facility Development Corporation Fund

To account for commissions and other revenue generated as a product of the County acting as a conduit for low interest rate, tax exempt bonds for the development of health facilities.

Bell County Industrial Development Corporation Fund

To account for revenue generated as a product of the County acting as a conduit for low interest rate bonds for development of industrial corporations.

DHS Restitution Fund

To account for the collection and payment of restitution to the Department of Human Services for welfare fraud cases.

Bell/Lampasas Restitution Fund

To account for the collection and payment of restitution pursuant to court decrees for juvenile cases within the Lampasas County for the Bell/Lampasas Juvenile Court.

Land Records Escrow Fund

To account for funds held in escrow in connection with the recording of documents.

Local Provider Participation Fund

To account for the collections from institutional health care providers within the County and for the payments to the state of Texas to provide the nonfederal share of the Medicaid supplemental payment program.

BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

Inmate Custodial Fund

To account for the collections of deposits on behalf of inmates in the Bell County Jail and for the payments from inmates for commissary items and reimbursement of expenditures.

BellNET Fund

To account for the collections and payments on behalf of BellNET, Inc., which is a non-profit corporation for the purpose of promoting distance learning and educational opportunities, improving health care and demonstrating new teaching techniques, video conferencing and data exchange.

Bell County Sheriff's Office Seizure Fund

To account for funds confiscated by the Sheriff's office during raids, arrests and investigations until the Court awards such monies to local, state or federal authorities or returned to the defendant.

Census Project Fund

To account for funds collected on behalf of a local corporative to fund public education and outreach on Census data collection.

Budgeting

Budgets are adopted for the General Fund, Debt Service Funds and all Special Revenue Funds with the exception of the Adopt a Road Fund, Bell County Organized Crime Federal Forfeiture Fund, Indigent Defense Grant and ASR Project. An operating budget is legally adopted each year at the category level within each department on the same modified accrual basis used to reflect actual revenues and expenditures. The Commissioners' Court is authorized to transfer budgeted amounts between departments or accounts. Expenditures may not legally exceed appropriations on a departmental level; however, this is not strictly enforced by the Commissioners' Court. Budgeted amounts are as originally adopted or as amended by the Commissioners' Court. Commissioners' Court approval is sought and obtained for all budget amendments; no amendments can be made without the approval of the Commissioners' Court.

During the year ended September 30, 2023, the amendments that were material in relation to the original budget were for \$ 4.2 million in jail contract services to fund housing inmates at other facilities, \$ 2 million for vehicles to order early for FY 24 to address supply chain issues, \$ 1.33 million for mid-year pay increases for Corrections and Detention officers and \$ 1 million transfer to capital projects to fund increased cost for a museum storage facility.

Encumbrances

Encumbrance accounting, whereby purchase orders, contracts, and other commitments for the expenditure of monies are recorded to reserve a portion of the applicable appropriation, is employed during the fiscal year as an extension of the formal budgetary control in the General, Special Revenue, and any Capital Projects Funds. Although appropriations lapse at year-end, it is the County's intention to honor such commitments. The amounts of these commitments are included in the appropriate classification of fund balance depending on the restrictions of the revenue that will be used for the expenditure.

BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

Encumbrances by major funds and nonmajor funds in the aggregate are shown below:

	<u>Encumbrances</u>
Major Funds:	
General Fund	\$ 2,824,714
2021 Capital Projects Fund	3,863,776
Capital Projects ARPA Fund	30,209,524
	36,898,014
Nonmajor Funds:	2,683,641
Totals	\$ 39,581,655

D) ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION OR EQUITY

1. Cash and Cash Equivalents

Cash and cash equivalents include all cash available upon demand or having a maturity date of less than three months.

2. Deposits and Investments

The County’s depository agreement requires collateralization of all demand deposits and time deposits (certificates of deposit). State statutes require that the collateral be governmental securities or letters of credit. All deposits of the County were collateralized by letters of credit as of September 30, 2023.

Investments in government pools are recorded at amortized cost. All other investments are recorded at fair value based on quoted market prices. Fair value is the amount at which a financial instrument could be exchanged in current transaction between willing parties.

3. Accounts Receivable and Credit Risk

Substantially all accounts receivable as of September 30, 2023 are due from other governmental units for inmate lodging, sales taxes, and other governmental services. Receivables of the County are generally from the State of Texas and other governmental units that are collected within 60 days of year-end.

4. Inventories and Prepaid Items

Inventories, which are expended as they are consumed, are stated at cost. Cost is determined for inventories of Road & Bridge Fund supplies using the FIFO method.

Prepaid balances are for payments made by the County in the current year to provide services occurring in the subsequent fiscal year and are recorded as prepaid items in both government-wide and fund financial statements.

The County uses the consumption method to recognize inventories and prepaids. Reported inventories and prepaid items in governmental funds are offset by a fund balance reserve, which indicates that they do not constitute available spendable resources even though they are a component of net current position.

BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

5. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental columns in the government-wide financial statements. The County defines capital assets as assets with an initial, individual cost of more than \$ 5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets, donated works of art and similar items, including capital assets received in a service concession arrangement, are reported at acquisition value, not fair value.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the useful life are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, and equipment of the primary government, as well as the component unit, are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Infrastructure	5 - 70 *
Building	5 - 75 *
Vehicles	7 - 20
Furniture and equipment	10 - 25
Machinery and equipment	10 - 20

* Prior to October 1, 2009, the longest asset life in these categories was 50 years.

6. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position and/or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s); accordingly, this expense/expenditure is recorded as an outflow of resources in future period(s).

The County has the following items that qualify for reporting in this category.

- Deferred amount on refunding – A deferred amount on refunding results from the difference in the carrying value of refunded debt and its reacquisition price and is deferred and amortized over the shorter of the life of the refunded or refunding debt.
- Difference between projected and actual earnings on pension plan – A deferred amount results from the difference between the projected and the actual pension plan earning and is deferred and amortized over a five-year period.
- Changes in actuarial assumptions used to determine OPEB liability – This is the difference caused by a change in assumptions from the prior year and is deferred and amortized over a five-year period.
- Pension contributions subsequent to the measurement date – A deferred amount results from contributions made after the measurement date and recognized in the following fiscal year.
- Difference between the expected and actual pension experience – This difference is deferred and amortized over a five-year period.

BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

In addition to liabilities, the statement of financial position and/or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to future period(s) and, accordingly, this revenue will be recognized as an inflow of resources in future period(s).

The County has the following items that qualify for reporting in this category.

- Difference between the expected and actual pension experience – This difference is deferred and amortized over a five-year period.
- Changes in actuarial assumptions used to determine pension liability - This is the difference caused by a change in assumptions from the prior year and is deferred and amortized over a five-year period.
- Difference between the expected and actual OPEB experience – This difference is deferred and amortized over a five-year period.
- Changes in actuarial assumptions used to determine OPEB liability – This is the difference based by a change in assumptions from the prior year and is deferred and amortized over a five-year period.
- Lease related – Lease revenue is deferred and will be recognized over the term of the individual leases.

7. Compensated Absences

Full-time employees accumulate two weeks (three weeks with over five years of service) of vacation that must be used by December 31 each year. Sick leave benefits are earned by full-time employees at a rate of ten hours per month and may be accumulated up to 960 hours. In the event of termination, an employee with at least one year but less than five years continuous service is paid for all accumulated vacation days up to the amount of vacation accrued as of January 1 of the year of termination, less any hours taken between January 1 and the date of termination up to two weeks. Likewise, an employee with over five years of service is paid for all accumulated vacation days up to the amount of vacation accrued as of January 1 of the year of termination, less any hours taken between January 1 and the date of termination up to three weeks.

There is no liability accrued as all vacation lapses on December 31 of each year and the amount would not be material. In the event of termination, unused sick leave is not paid. A liability for these amounts is reported in governmental funds only if they have matured, for example, because of employee resignations and retirements.

8. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts are deferred and are amortized over the life of the bonds using the effective interest method. Bonds Payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

9. Net Pension Asset/Liability

In the government-wide financial statements, net pension asset/liability, which is the difference between the total pension liability and the fiduciary net position, is recorded in the current fiscal year as of the valuation date. Deferrals are recorded in the current fiscal year for the difference in investment earnings, the difference in experience, difference in actuarial assumptions and the contributions made after the valuation date. Texas County & District Retirement System (TCDRS) calculates the pension expense for the County.

Pension expense is the sum of the following:

1. Change in net pension liability from prior year;
2. Contributions made during the current fiscal year;
3. Recognition of prior year contributions made after the valuation date;
4. Deferral of current year contributions made after the valuation date;
5. Less the deferrals of the difference in investment earnings; and
6. Adjusted for the deferrals of the difference in experience.

In the fund financial statements, governmental fund types recognize employer contributions, which are composed of normal cost and amortization of unfunded prior service cost, during the fiscal year they are made.

10. Other Post-Employment Benefits

It is the policy of the County to fund a portion of the cost for post-employment health and dental insurance for participating retired employees. The amount funded is capped at \$ 180 per month for health insurance and \$ 9 per month for dental insurance. The retired employees may no longer participate when they become eligible for Medicare.

11. Net Position

In the government-wide financial statements, net position is restricted when there are limitations imposed on its use, either through the enabling legislations adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

The categories of net position are presented as:

1. Investment in Capital Assets – Capital Assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvement of those assets, and increased by unspent bond proceeds.
2. Restricted for Debt Service – restricted for the retirement of debt.
3. Restricted for Capital Projects – funds that are restricted for future capital improvements.
4. Unrestricted – funds with no limitations imposed on the use.

12. Fund Balance

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent.

BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

The classifications used in the governmental fund financial statements are as follows:

- Non-spendable – Includes amounts that are not in spendable form or are required to be intact.
- Restricted – Includes amounts that are restricted by external creditors, grantors, or contributors, or restricted by legal constitutional provisions.
- Committed – Includes amounts committed by the Commissioners’ Court, by resolution of the Court, and modified or rescinded by the Court.
- Assigned – Includes amounts assigned by specific uses, authorized by the Commissioners’ Court. The Court establishes these assignments by passage of a resolution either through adoption or by amendment of the budget as intended for specific purposes.
- Unassigned – This is the residual classification used for those amounts not assigned to another category in the General Fund. Deficit fund balances in other governmental funds are also presented as unassigned.

The County is committed to maintaining a prudent level of financial resources to maintain a high bond rating and to protect the County from the effects of fluctuations in revenues and unpredicted expenditures. The County’s Minimum Fund Balance Policy for General Fund requires a reserve to be maintained at a minimum amount equal to three (3) months current operating expenditures. Because amounts in the non-spendable, restricted, committed, and assigned categories are subject to varying constraints on their use, the reserve consists of balances that are otherwise unassigned. The County’s current Minimum Fund Balance Policy was adopted on September 12, 2011.

When both restricted and unrestricted resources are available for use, it is the County’s policy to use restricted resources first, with unrestricted resources utilized as needed. When unrestricted resources are needed, the County’s policy is to use committed amounts first, followed by assigned amounts and then unassigned amounts as needed.

13. Leases

The County is a lessee for noncancellable leases of copier and tower antenna site equipment. The County recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements.

At the commencement of a lease, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the County determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

The County uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the County uses its estimated incremental borrowing rate as the discount rate for leases.

The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the County is reasonably certain to exercise.

BELL COUNTY, TEXAS
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The County monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long- term debt on the statement of net position.

The County is a lessor for noncancellable leases of buildings and a parcel of land.

The County recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the County initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the County determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

The County uses its estimated incremental borrowing rate as the discount rate for leases. The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The County monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

14. Subscription-Based Information Technology Arrangements (SBITAs)

The County is a lessee for some noncancellable lease of certain subscription-based information technology arrangements. The County recognizes a SBITA liability and an intangible right-to-use subscription asset in the government wide financial statements.

At the commencement of a SBITA contract, the County initially measures the SBITA liability at the present value of payments expected to be made during the subscription term. Subsequently, the SBITA liability is reduced by the principal portion of subscription payments made. The SBITA asset is initially measured as the initial amount of the SBITA liability, adjusted for subscription payments made at or before the subscription commencement date, plus certain initial direct costs. Subsequently, the SBITA asset is amortized on a straight-line basis over its useful life.

Key estimates and judgements related to SBITA arrangements include how the County determines (1) the discount rate it uses to discount the expected subscription payments to present value, (2) subscription term, and (3) subscription payments.

BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
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The County uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for SBITA arrangements.

The subscription term includes the noncancellable period of the SBITA arrangement. Subscription payments included in the measurement of the SBITA liability are composed of fixed payments and purchase option price that the County is reasonably certain to exercise. In determining the subscription term, management considers all facts and circumstances that create an economic incentive to exercise an extension option, or not exercise a termination option. Extension options (or periods after termination options) are only included in the subscription term if the SBITA arrangement is reasonably certain to be extended (or not terminated).

The County monitors changes in circumstances that would require a remeasurement of its SBITA arrangement and will re-measure the SBITA asset and liability if certain changes occur that are expected to significantly affect the amount of the SBITA liability.

SBITA assets are reported with other capital assets and SBITA liability are reported with long-term debt on the statement of net position.

Assets and liabilities arising from a SBITA arrangement are initially measured on a present value basis. SBITA liabilities include the net present value of the following contract payments:

- Fixed payments,
- Amounts expected to be payable by the County under residual value guarantees,
- The exercise price of a purchase option if the group is reasonably certain to exercise that option, and
- Payments of penalties for terminating the subscription arrangement, if the subscription term reflects the County exercising that option.

Subscription payments to be made under reasonably certain extension options are also included in the measurement of the liability. Extension and termination options are included in some subscription arrangements across the County.

The subscription payments are discounted using the interest rate implicit in the subscription contract. If that rate cannot be readily determined, which is generally the case for subscription arrangements in the group, the lessee's incremental borrowing rate is used, being the rate that the individual lessee would have to pay to borrow the funds necessary to obtain an asset of similar value to the right-of-use asset in a similar economic environment with similar terms, security, and conditions.

Variable payments that depend on an index or a rate (such as the Consumer Price Index or a market interest rate), initially measured using the index or rate as of the commencement of the subscription term.

15. Transactions Between Funds

Short-term advances between funds are accounted for in the appropriate interfund receivable and payable accounts. Transfers of a recurring or routine nature that have been legally authorized are treated as transfers and are included in the results of operations.

BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
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16. Federal and State Grants

Revenues from federal and state grants are recognized as actual expenditures are incurred, limited to the amount of the total grant award. Shared revenues are recognized based on the fiscal period to which the entitlements received apply.

17. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Specifically, the actuarial calculations used to determine the annual required contributions and related liabilities of the County's retirement plan and other post-employment obligations are based on assumptions about the possibility of events far into the future. Accordingly, actual results could differ from those estimates.

E) NEW AND FUTURE FINANCIAL REPORTING REQUIREMENTS

The GASB has issued the following statement, which became effective in fiscal year 2023 and has been implemented by the County in fiscal year 2023.

Statement No. 96, *Subscription-Based Information Technology Arrangements* – This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). Additional information on the County's implementation of GASB 96 can be found in Note I, D. 15) on page 51 and 52, respectively.

The GASB has issued the following statements, which will become effective in future periods.

Statement No. 100, *Accounting Changes and Error Corrections* – This Statement is an amendment of GASB Statement No. 62 and provides enhancements accounting and financial reporting requirements for accounting changes and error corrections. To provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. If applicable, this Statement will be implemented by the County in fiscal year 2024.

Statement No. 101, *Compensated Absences* – This Statement's objective is to better meet the information needs of the financial statement users by updating the recognition and measurement guidance for compensated absences. It is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. If applicable, this Statement will be implemented by the County in fiscal year 2024.

The impacts of these statements have not yet been determined.

BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
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NOTE II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary Data

The Commissioners' Court adopts an "appropriated budget" for the General Fund. The County is required to present the adopted and final amended budgeted revenues and expenditures for this fund. The County compares the final amended budget to actual revenues and expenditures. General Fund and Major Special Revenue Fund Budget reports appear on pages 32 - 33.

The following procedures are followed in establishing the budgetary data reflected in the financial statements:

1. Prior to September 30, the County prepares a budget for the next succeeding fiscal year beginning October 1. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the Commissioners is then called for adopting the proposed budget. At least ten days public notice of the meeting must be given.
3. Prior to October 1, the budget is legally enacted through passage of a resolution by the Commissioners' Court. Once a budget is approved, amendments require approval of a majority of the members of the Commissioners' Court. Amendments are presented to the Commissioners' Court at its regular meetings. Each amendment must have Court approval. As required by law, such amendments are made before the fact, are reflected in the official minutes of the Court, and are not made after fiscal year end. Because the Court has a policy of careful budgetary control, several amendments were necessary during the year.
4. Each budget is controlled by the official or department head of each department. Budgeted amounts are as amended by the Court. All budget appropriations lapse at year-end.

NOTE III. NOTES ON FUND FINANCIAL STATEMENTS

A) CASH AND INVESTMENTS

1. Deposits

Legal and Contractual Provisions Governing Deposits and Investments

The **Public Funds Investment Act** (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports and establishment of appropriate policies. Among other things, it requires the County to adopt, implement, and publicize an investment policy. This policy must address (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, (9) and bid solicitation preferences for certificates of deposit. Statutes authorize the County to invest in (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas; (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers' acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, (10) and common trust funds.

BELL COUNTY, TEXAS
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The Act also requires the County to have independent auditors perform test procedures related to investment practices as provided by the Act. The County is in substantial compliance with the requirements of the Act and with local policies.

The funds of the County must be deposited and invested under the terms of the contract, the contents of which are set in the depository contract law. The depository bank places approved pledged securities for safekeeping and trust with the County's agent bank in an amount sufficient to protect County funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation (FDIC) insurance.

As of September 30, 2023, the County's deposit balances were as follows:

	Primary Government	Component Unit	Total Reporting Entity
Total Bank Balance Deposits	\$ 32,691,819	\$ 3,329,767	\$ 36,021,586
Carrying Amount	\$ 32,506,838	\$ 3,263,966	\$ 35,770,804

Foreign Currency Risk – The County's deposits are not exposed to foreign currency risk.

Custodial Credit Risk – The County's investment policy requires all funds to be fully collateralized. The policies of the Bell County Expo, Inc., a discretely presented component unit, also require full collateralization. As of September 30, 2023, all the deposits for both Bell County and Bell County Expo, Inc. were collateralized by securities held in a joint custody account with PNC Bank at The Federal Reserve Bank of Kansas City.

2. Investments

As of September 30, 2023, the County had the following investments:

	Carrying Amount	Fair Value
Primary Government		
Certificates of Deposit	\$ 13,727,517	\$ 13,727,517
Agencies	8,285,385	8,285,385
Investment pool: TexPool	119,240,774	119,240,774
Total investments	\$ 141,253,676	\$ 141,253,676

Funds of Bell County are invested in accordance with federal and state laws and Bell County's investment policy. The County invests according to the investment strategies for each fund as they are adopted by Commissioners' Court. Investments include restricted unspent proceeds in capital project funds and restricted investments in debt service funds. Fiduciary fund cash is properly collateralized, and investments of the fiduciary funds are invested in TexPool. Their fair value on September 30, 2023 amounted to \$ 23,240,928.

BELL COUNTY, TEXAS
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The managed public funds investment pool represents the County's investment in Texas Local Government Investment Pool (TexPool). Authorized investments of TexPool include obligations of the U.S. or its agencies, direct obligations of the State of Texas or its agencies, certificates of deposit, repurchase agreements, no load money market mutual funds, and highly rated commercial paper. On September 30, 2023, the fair value of the County's investments in TexPool equaled its carrying value.

TexPool does not have any limitations and restrictions on withdrawals such as notice periods or maximum transaction amounts. Additionally, TexPool does not impose any liquidity fees or redemption gates.

TexPool has been established for governmental entities in conformity with the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, and the Public Funds Investment Act, Chapter 2256 of the Texas Government Code. The State Comptroller of Public Accounts exercises oversight responsibility over TexPool. Oversight includes the ability to significantly influence operations, designation of management and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both Participants in TexPool and other persons who do not have a business relationship with TexPool. Finally, TexPool is rated AAAM by Standard & Poor's. Following criteria for GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, TexPool carries investments at amortized cost, which approximates fair value. The County's fair value position is the same as the value of TexPool shares.

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

As of September 30, 2023, the County has the recurring fair value measurements for agencies and marketable Certificates of Deposit of \$ 20,012,902 valued using quoted prices for similar assets in active markets (Level 2 inputs).

Interest Rate Risk – In accordance with its investment policy, the County manages its exposure to declines in fair value by limiting the weighted average maturity of its investment portfolio to less than nine months. As of September 30, 2023, the weighted average maturity of the County's investment portfolio was 60 days.

Other Credit Risk Exposure – The County's direct investment in debt securities consists of debt securities of the U. S. Government and obligations of the U. S. government agencies that are implicitly guaranteed by the U. S. government. The County also invests in external investment pools that invest in debt securities.

Foreign Currency Risk – The County's investments are not exposed to foreign currency risk.

Credit Risk – In compliance with the County's Investment Policy, as of September 30, 2023, the County is authorized by statute to invest in obligations of the United States or its agencies and instrumentalities. Federal Agency Obligations held on September 30, 2023 by Bell County included Federal National Mortgage Association (FNMA), Federal Home Loan Banks (FHLB), and Federal Farm Credit Banks (FFCB), all of which were rated by Moody's as AAA and by Standard & Poor's at AA+.

Custodial Risk – The County's policy requires investments, other than investment pools and money market mutual funds, to be held by a third-party custodian bank. All the County's investments, other than investment pools, were held by the County's third-party custodian bank in the County's name.

BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
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B) ACCOUNTS RECEIVABLES

Receivables on September 30, 2023, were as follows:

	General Fund	Nonmajor Governmental Funds	Total
Governmental Activities:			
<i>Accounts receivable, net:</i>			
Sales tax receivable	\$ 5,827,914	\$ -	\$ 5,827,914
Grants receivable	509,110	75,293	584,403
Fines & fees	1,001,133	150,054	1,151,187
Intergovernmental and other	890,603	2,367,650	3,258,253
Total Accounts receivable, net	\$ 8,228,760	\$ 2,592,997	\$ 10,821,757
<i>Delinquent taxes receivable, net:</i>			
Delinquent receivables	\$ 2,263,715	\$ 702,132	\$ 2,965,847
Allowance for bad debts	(552,853)	(173,853)	(726,706)
Total Delinquent taxes receivable, net	\$ 1,710,862	\$ 528,279	\$ 2,239,141
<i>Lease receivable, net</i>	<i>\$ 2,727,177</i>	<i>\$ -</i>	<i>\$ 2,727,177</i>

C) DUE FROM/TO OTHER FUNDS

The purpose of the interfund balances is mainly for cash flow concerns, and the amounts are to be repaid in the current year.

Individual interfund receivable and payable balances on September 30, 2023 were due from/to other funds as follows:

	Due From				Total
	General Fund	Emergency Rental Assistance Grant	Capital Projects ARPA Fund	Nonmajor Governmental Funds	
Due to:					
General Fund	\$ -	\$ 12,000	\$ -	\$ 1,768,647	\$ 1,780,647
Capital Projects 2021 Fund	181,493	-	-	-	181,493
Nonmajor Governmental Funds	-	-	4,039	187,157	191,196
Total	\$ 181,493	\$ 12,000	\$ 4,039	\$ 1,955,804	\$ 2,153,336

BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

D) FUND BALANCES

The major components of the County's governmental fund balance as of September 30, 2023 are as follows:

Description	General	Emergency Rental Assistance Grant	Capital Projects 2021 Fund	Capital Projects ARPA Fund	Nonmajor Governmental	Total
Nonspendable:						
Inventory and prepaid items	\$ 2,665,227	\$ -	\$ 2,500	\$ -	\$ 289,187	\$ 2,956,914
	2,665,227	-	2,500	-	289,187	2,956,914
Restricted for:						
Adult probation programs	-	-	-	-	2,360,641	2,360,641
Animal control	24,146	-	-	-	-	24,146
Aquifer storage & recovery maintenance	-	-	-	-	259	259
Building renovations	-	-	-	-	371,652	371,652
Cemetery	2,500	-	-	-	-	2,500
Community assistance programs	-	-	-	-	43,581	43,581
Conservation	-	-	-	-	69,245	69,245
Court record preservation	-	-	-	-	2,148,033	2,148,033
Court reporter service	173,937	-	-	-	-	173,937
Court technology	-	-	-	-	1,317,351	1,317,351
Debt service	-	-	-	-	3,552,365	3,552,365
District clerk preservation	442,332	-	-	-	-	442,332
Diversion building	-	-	603,500	-	-	603,500
Drug court	-	-	-	-	173,215	173,215
Elections	-	-	-	-	73,251	73,251
Health and welfare	-	4,232	-	-	4,084	8,316
Indigent health	-	-	-	-	199,344	199,344
Inmate commissary	-	-	-	-	619,402	619,402
Jail expansion/renovations	-	-	2,956,313	2,961,925	-	5,918,238
Judicial and legal	-	-	-	-	399,244	399,244
Juvenile probation	-	-	-	-	1,007,736	1,007,736
Killeen annex	-	-	11,335,000	-	-	11,335,000
Law library books and services	-	-	-	-	769,560	769,560
Museum expansion/renovations	-	-	1,600,000	-	-	1,600,000
Public safety	-	-	-	-	256,188	256,188
Road construction and maintenance	-	-	-	-	14,232,994	14,232,994
Technology enhancements	-	-	525,000	-	245,161	770,161
Temple annex	-	-	909,000	-	-	909,000
Veterans	-	-	-	-	34,129	34,129
Voter registration	26,693	-	-	-	-	26,693
	669,608	4,232	17,928,813	2,961,925	27,877,435	49,442,013
Committed for:						
Conservation	-	-	-	-	678,907	678,907
	-	-	-	-	678,907	678,907

BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

Description	General	Emergency Rental Assistance Grant	Capital Projects 2021 Fund	Capital Projects ARPA Fund	Nonmajor Governmental	Total
<i>Assigned for:</i>						
Bridge construction and maintenance	-	-	-	-	2,091,412	2,091,412
Capital projects	1,000,000	-	-	-	1,838,819	2,838,819
Communication center	-	-	-	-	4,924,795	4,924,795
Conservation	-	-	-	-	59,927	59,927
Indigent health	-	-	-	-	377,021	377,021
Judicial and legal	-	-	-	-	11,170	11,170
Law library books and services	-	-	-	-	482,873	482,873
Public safety	1,000,000	-	-	-	3,697	1,003,697
Road construction and maintenance	-	-	-	-	423,059	423,059
	2,000,000	-	-	-	10,212,773	12,212,773
Unassigned	67,098,234	-	-	-	-	67,098,234
TOTAL FUND BALANCES	\$ 72,433,069	\$ 4,232	\$ 17,931,313	\$ 2,961,925	\$ 39,058,302	\$ 132,388,841

E) PROPERTY AND SALES TAX

1. Property Tax

The County levies taxes on real and personal property within the County on October 1 of each year. This is also the lien date. Such taxes become delinquent the following February 1. Interest and penalty of 7, 9, 11, 13, 15, and 18% are assessed for payments received in February, March, April, May, June, and July, respectively. The assessed valuation of taxable property as of January 1, 2022 in the County was \$ 39,347,135,320. The County grants exemptions authorized by state law for disabled veterans and homesteads; therefore, the assessed values to which the tax rates are applied are less than the 100% valuation. Also, effective January 1, 2004, a new state law allowed a county, city, or junior college district to limit taxes for homeowners who are either disabled or 65 or older, commonly called a tax ceiling.

In June 2004, the Commissioners' Court adopted the tax ceiling for disabled and 65 or older. For Bell County, the ceiling was established with the 2004 taxes billed in the fall of 2004. As a result, starting with the taxes billed in the fall of 2005, those property owners eligible for the limitation did not receive an increase in property taxes due to either reappraisals or a tax increase.

A new property tax exemption for 100% disabled veterans, HB 3613, was passed by the Texas Legislature during the spring of 2009 and became effective on September 1, 2009. The first tax year impacted by the new statute was 2009 (fiscal year 2009-2010). To be eligible for the exemption, an applicant must receive approval to receive 100% disability compensation from the United States Department of Veterans Affairs.

BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
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In 2015, the Texas Legislature added Section 140.011 to the local Government Code that a county or city in which a United States military installation is wholly or partly located may be entitled to a disabled veteran assistance payment from the state. This payment reimburses the local counties or cities disproportionately affected by the 100% disabled veteran's property tax exemptions. For Bell County, the total number of individuals eligible for the exemption was 12,008 and total lost property tax revenue was \$ 10,579,247 for fiscal year 2023. The State provided a reimbursement to Bell County based on formula and an allocation percentage of lost revenue totaling \$ 4,338,808.

The tax rate for the 2022 tax roll was \$ 0.3393 per \$ 100 of assessed value; it was designated \$ 0.3160 for the General Fund including the payment of principal and interest on general obligation long-term debt and \$ 0.0233 for the Special Revenue Fund for the maintenance of roads and bridges.

Taxes receivable are reduced by an allowance for estimated uncollectible taxes. Revenues from property taxes are recognized in the current year to the extent they are available to finance current year expenditures. Amounts not available are deferred.

The County is permitted by Article VIII, Section 9 of the State of Texas Constitution to levy taxes up to \$.80 per \$ 100 of assessed valuation for general governmental services, including the payment of principal and interest on general obligation long-term debt, and \$.15 per \$ 100 of assessed valuation for maintenance of public roads and bridges. The County has a tax margin of \$.6107 and can levy additional taxes of approximately \$ 182,889,510 for general governmental services and maintenance for roads and bridges based upon the present assessed valuation before the limit is reached. However, under current legislation, when a proposed tax rate exceeds the rollback rate or the effective rate, whichever is lower, the Commissioners' Court must vote to place a proposal to adopt the rate on the agenda of a future meeting as an action item. If the motion passes, the Commissioners' Court must schedule two public hearings on the proposal.

Delinquent taxes are prorated between maintenance and debt service based on rates adopted for the year of the levy. Allowances for uncollectible tax receivables within the General and Special Revenue Funds are based on historical experience in collecting property taxes. Uncollectible personal property taxes are periodically reviewed and written off, but the County is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature.

2. Sales and Use Tax

Sales and use tax are authorized under state law with the County's levy equal to 0.50% of taxable sales and uses. The Texas Comptroller of Public Accounts collects all sales and use taxes on behalf of the County, remitting to the County monthly, all taxes collected less a 2% service fee.

The State of Texas utilizes origin-based sourcing for county sales and use tax. Under this approach, sales and use tax is sourced to the taxing jurisdiction in which the selling business is located regardless of where in the state the purchaser resides, or the product is shipped. Origin sourcing can produce large individual sales and use taxpayers to specific jurisdictions. As a result, sales and use tax can fluctuate not only due to general economic factors but also due to relocations of business between taxing jurisdictions. The identity of and the amount paid by individual sales and use taxpayers is strictly confidential under state law.

BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
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F) TRANSFERS

Transfers of financial resources among funds are recognized in all funds affected in the accounting period in which the transfer arose. Interfund transfers are legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended. During the year ended September 30, 2023, interfund transfers are as follows:

	Transfers in			
	General Fund	Capital Projects 2021 Funding	Nonmajor Governmental	Total
Transfers out:				
General Fund	\$ -	\$ 1,091,000	\$ 8,792,605	\$ 9,883,605
Nonmajor Governmental Funds	1,315,514	-	850,236	2,165,750
Total	\$ 1,315,514	\$ 1,091,000	\$ 9,642,841	\$ 12,049,355

The purpose of the transfers is to fund operational deficits in the receiving fund.

Transfers are primarily used to move funds from:

- The General fund to Capital Projects County Construction Fund for planned pay as you go capital expenditures.
- The Hotel Occupancy Tax Fund to General Fund to offset payment to Bell County Expo for operations to promote tourism.
- The General Fund to various funds for grant matches and/or assigned funds for programs with outside and/or legal restrictions/designations.

NOTE IV. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A summary reconciliation of the difference between total fund balances as reflected on the governmental funds balance sheet and total net position for governmental activities as shown on the government-wide statement of net position is presented in an accompanying schedule to the governmental funds balance sheet. The asset and liability elements which comprise the reconciliation difference stem from governmental funds using the current financial resources measurement focus and the modified accrual basis of accounting while the government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting.

A summary reconciliation of the difference between net changes in fund balances as reflected on the governmental funds statement of revenues, expenditures, and changes in fund balances and net changes in net position for governmental activities as shown on the government-wide statement of activities is presented in an accompanying schedule to the governmental funds statement of revenues, expenditures, and changes in fund balances. The revenue and expense elements which comprise the reconciliation difference stem from governmental funds using the current financial resources measurement focus and the modified accrual basis of accounting while the government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting.

BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
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NOTE V. NOTES ON GOVERNMENT-WIDE FINANCIAL STATEMENTS

A) PENSION ASSET

Pension Asset on September 30, 2023, were as follows:

	Beginning Balance	Additions	Reductions	Ending Balances	Due within One Year
Governmental Activities:					
Net Pension Asset					
Benefits Obligation (b)	\$ 9,045,095	\$ -	\$ (9,045,095)	\$ -	\$ -
Total Governmental Activities	\$ 9,045,095	\$ -	\$ (9,045,095)	\$ -	\$ -

Funding for Liquidation: b - General Fund

The County's Net Pension Asset (NPA) was measured as of December 31, 2022 and the Total Pension Asset (TPA) used to calculate the Net Position Asset (NPA) was determined by an actuarial valuation as of that date.

BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

B) CAPITAL ASSETS

Capital asset activity for the County for the year ended September 30, 2023, was as follows:

	Beginning Balance	Additions	Reclassifications/ Deletions	Ending Balance
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 12,668,061	\$ 106,127	\$ -	\$ 12,774,188
Historical buildings	6,021,854	-	-	6,021,854
Construction in Progress	28,983,265	61,278,297	(3,875,757)	86,385,805
Total capital assets not being depreciated	47,673,180	61,384,424	(3,875,757)	105,181,847
Capital assets being depreciated:				
Infrastructure	221,991,770	10,263,681	-	232,255,451
Buildings	228,948,395	5,773,113	-	234,721,508
Vehicles	12,235,067	1,541,616	(668,728)	13,107,955
Furniture and Equipment	26,473,124	1,468,455	-	27,941,579
Machinery and Equipment	41,992,773	1,052,840	(70,188)	42,975,425
Total capital assets being depreciated	531,641,129	20,099,705	(738,916)	551,001,918
Less Accumulated Depreciation for:				
Infrastructure	(140,198,790)	(6,414,719)	-	(146,613,509)
Buildings	(64,595,837)	(4,586,188)	-	(69,182,025)
Vehicles	(7,676,456)	(1,109,427)	631,498	(8,154,385)
Furniture and Equipment	(15,804,481)	(1,845,821)	-	(17,650,302)
Machinery and Equipment	(32,787,376)	(1,599,554)	70,188	(34,316,742)
Total Accumulated Depreciation	(261,062,940)	(15,555,709)	701,686	(275,916,963)
Total capital assets being depreciated, net	270,578,189	4,543,996	(37,230)	275,084,955
Capital assets being amortized:				
Right-to-use leased asset	1,085,507	2,831	-	1,088,338
Right-to-use subscription asset	1,048,999	8,715,691	-	9,764,690
Total capital assets being amortized	2,134,506	8,718,522	-	10,853,028
Less Accumulated Amortization for:				
Right-to-use leased asset	(447,451)	(241,419)	-	(688,870)
Right-to-use subscription asset	(356,039)	(981,601)	-	(1,337,640)
Total Accumulated Amortization	(803,490)	(1,223,020)	-	(2,026,510)
Total capital assets being amortized, net	1,331,016	7,495,502	-	8,826,518
Total capital assets being depreciated/amortized, net	271,909,205	12,039,498	(37,230)	283,911,473
Total Governmental Activities Capital Assets, Net	\$ 319,582,385	\$ 73,423,922	\$ (3,912,987)	\$ 389,093,320

BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

Depreciation/amortization expense was charged to governmental activities as follows:

General Administration	\$ 5,970,561
Judicial and Legal	31,936
Public Safety	3,367,113
Health and Human Services	52,006
Countywide Road and Bridge	7,333,120
Conservation	<u>23,993</u>
 Total Depreciation/Amortization Expense	 <u><u>\$ 16,778,729</u></u>

C) DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

1. Deferred Amounts on Refunding

The following is a summary of deferred amounts on refunding for the year ended September 30, 2023:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental Activities:				
General obligation bonds	\$ 2,079,897	\$ -	\$ 568,436	\$ 1,511,461
 Total Governmental Activities	 \$ 2,079,897	 \$ -	 \$ 568,436	 \$ 1,511,461

2. Deferred Amounts Related to Pension and OPEB

The following is a summary of deferred outflows (inflows) of resources resulting from the pension reporting for the year ended September 30, 2023:

	Beginning Balance	Additions	Reductions	Ending Balance
Actual Versus Assumptions:				
Projected versus actual earnings	\$ (39,523,909)	\$ 45,363,922	\$ -	\$ 5,840,013
Changes in actuarial assumptions	9,034,101	-	(4,542,487)	4,491,614
Expected versus actual experience	245,638	-	(123,511)	122,127
Changes in actuarial assumptions	(290,411)	-	(1,326,697)	(1,617,108)
Expected versus actual experience	(426,172)	233,655	-	(192,517)
 Total Governmental Activities	 \$ (30,960,753)	 \$ 45,597,577	 \$ (5,992,695)	 \$ 8,644,129
 Contributions after measurement date	 \$ 6,717,270	 \$ 7,034,613	 \$ (6,717,270)	 \$ 7,034,613

BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

Amounts currently reported as deferred outflows (inflows) of resources related to pensions, excluding contributions made subsequent to the measurement date, will be recognized in pension expense as follows:

Year Ending December 31,	Pension Expense
2023	\$ (142,373)
2024	(891,459)
2025	525,852
2026	9,152,109
Total	\$ 8,644,129

The following is a summary of deferred outflows (inflows) of resources resulting from OPEB reporting for the year ended September 30, 2023:

	Balance	Additions	Reductions	Balance
<i>Actual Versus Assumptions:</i>				
Expected versus actual experience	\$ 5,388	\$ -	\$ (7,937)	\$ (2,549)
Changes in actuarial assumptions	52,631	-	(98,121)	(45,490)
Total Governmental Activities	\$ 58,019	\$ -	\$ (106,058)	\$ (48,039)

Amounts currently reported as deferred outflows (inflows) of resources related to OPEB will be recognized in OPEB expense as follows:

September 30,	Expense
2024	\$ 5,110
2025	(3,796)
2026	(663)
2027	(6,460)
2028	(27,809)
Thereafter	(14,421)
Total	\$ (48,039)

BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

3. Deferred Amounts Related to Leases

The following is a summary of deferred inflows of resources resulting from lease activity reporting for the year ended September 30, 2023:

	Balance	Additions	Reductions	Balance
<i>Governmental Activities:</i>				
Building leases	\$ 2,710,200	\$ -	\$ (176,849)	\$ 2,533,351
Land leases	4,875	-	(1,219)	3,656
Tower leases	65,642	-	(8,205)	57,437
Total Governmental Activities	<u>\$ 2,780,717</u>	<u>\$ -</u>	<u>\$ (186,273)</u>	<u>\$ 2,594,444</u>

D) LEASES

1. Lease Receivable

During fiscal year 2022, the County leased various buildings to third parties. The lease terms range from approximately five to nineteen years. The County will receive monthly or annual payments ranging from \$ 438 to \$ 18,000. The County recognized \$ 185,055 in lease revenue and \$ 104,756 in interest revenue during the current fiscal year related to the building leases.

During fiscal year 2022, the County leased a parcel of land to a third party. The lease term is five years. The County will receive an annual payment of \$ 1,225. The County recognized \$ 1,219 in lease revenue and \$ 8 in interest revenue during the current fiscal year related to the land leases.

As of September 30, 2023, the County's receivable for all lease payments was \$ 2,727,177. The County also has a deferred inflow of resources associated with leases that will be recognized as revenue over the lease terms. As of September 30, 2023, the balance of the deferred inflow of resources was \$ 2,594,444.

2. Lease Payable

During the current fiscal year, the County leased copier and tower antenna site equipment. The lease terms range from approximately four to seven years. As of September 30, 2023, the value of the lease liability was \$ 413,431. The value of the right-to-use assets as of the end of the current fiscal year was \$ 1,088,338 and had accumulated amortization of \$ 688,871.

Detailed information related to the leases can be found in Note V. E) for Noncurrent Liabilities.

BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

E) NONCURRENT LIABILITIES

Long-term activity for the year ended September 30, 2023 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
Governmental Activities:					
Bonds (a)					
Public Offering	\$ 58,670,000	\$ -	\$ (5,845,000)	\$ 52,825,000	\$ 6,110,000
Direct Placement	12,280,000	-	(3,465,000)	8,815,000	3,535,000
Certificates of Obligation:					
Public Offering	68,525,000	-	(3,000,000)	65,525,000	2,405,000
Direct Placement	8,370,000	-	(545,000)	7,825,000	560,000
Plus deferred amount:					
Issuance premiums	14,638,035	-	(1,753,849)	12,884,186	1,753,849
Lease Liability	650,004	2,832	(238,905)	413,931	243,602
Subscription Liability, as restated	629,701	6,725,121	(761,264)	6,593,558	307,538
Net Pension Liability					
Benefits Obligation (b)	-	30,027,189	-	30,027,189	-
Other Post-employment					
Benefit Liability	985,466	-	(95,931)	889,535	104,968
Total Governmental Activities	\$164,748,206	\$36,755,142	\$(15,704,949)	\$ 185,798,399	\$ 15,019,957

Funding for Liquidation: a - Debt Service; b - General Fund

F) BONDS

Bonded debt at September 30, 2023, is composed of the following individual components:

Limited Tax Notes:

\$ 11,265,000 Limited Tax Refunding Bonds, Series 2015 due February 15, 2026 payable in annual principal installments ranging from \$ 1,205,000 to \$ 1,625,000, interest at 3.0% to 5.0%	\$ 4,680,000
\$ 19,985,000 Limited Tax Refunding Bonds, Series 2019 due February 15, 2030 payable in annual principal installments ranging from \$ 250,000 to \$ 2,725,000, interest at 3.0% to 5.0%	13,035,000
\$ 12,460,000 Limited Tax Refunding Bonds, Series 2021 due August 15, 2031 payable in annual principal installments ranging from \$ 805,000 to \$ 1,295,000, interest at 5.0%	9,375,000

BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

\$ 26,650,000 Taxable Refunding Bonds, Series 2021A due August 15, 2032 payable in annual principal installments ranging from \$ 340,000 to \$ 3,675,000, interest ranging from .15% at 1.63%	<u>25,735,000</u>
<i>Subtotal Limited Tax Notes, Public Offerings</i>	52,825,000
\$ 14,535,000 Limited Tax Refunding Bonds, Series 2013 due February 15, 2024 payable in annual principal installments ranging from \$ 200,000 to \$ 1,650,000, interest at 1.78%	1,650,000
\$ 15,725,000 Limited Tax Refunding Bonds, Series 2017 due February 15, 2030 payable in annual principal installments ranging from \$ 95,000 to \$ 2,025,000, interest at 2.07%	<u>7,165,000</u>
<i>Subtotal Limited Tax Notes, Direct Placement</i>	<u>8,815,000</u>
Subtotal Limited Tax Notes	<u>61,640,000</u>
<i>Certificates of Obligation:</i>	
\$ 31,105,000 Combination Tax and Revenue Certificates of Obligation, Series 2015 due August 15, 2025, payable in annual installments ranging from \$ 80,000 to \$ 3,610,000; interest at 2.0% to 5.0%	3,300,000
\$ 64,900,000 Combination Tax and Revenue Certificates of Obligation, Series 2021 due February 15, 2041 payable in annual principal installments ranging from \$ 795,000 to \$ 4,790,000, interest ranging from 2.0% to 5.0%	<u>62,225,000</u>
<i>Subtotal Certificates of Obligation, Public Offerings</i>	65,525,000
\$ 10,000,000 Combination Tax and Revenue Certificates of Obligation, Series 2018 due August 15, 2028 payable in annual principal installments ranging from \$ 135,000 to \$ 1,890,000, interest at 2.69%	<u>7,825,000</u>
<i>Subtotal Certificates of Obligation, Direct Placement</i>	<u>7,825,000</u>
Subtotal Certificates of Obligation	<u>73,350,000</u>
Total Long-Term Bonded Debt	<u><u>\$ 134,990,000</u></u>

BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

Debt service requirements to maturity for governmental activities are as follows:

Year Ending September 30,	Governmental Activities				Total Bond Principal and Interest
	Public Offering Bonds		Direct Placements Bonds		
	Principal	Interest	Principal	Interest	
2024	\$ 8,515,000	\$ 3,835,803	\$ 4,095,000	\$ 353,983	\$ 16,799,786
2025	9,365,000	3,491,328	3,660,000	284,904	16,801,232
2026	9,750,000	3,104,260	3,750,000	197,858	16,802,118
2027	10,035,000	2,776,680	2,440,000	123,211	15,374,891
2028	10,395,000	2,403,738	2,500,000	61,191	15,359,929
2029 - 2033	35,600,000	7,663,675	195,000	4,088	43,462,763
2034 - 2038	20,730,000	3,601,650	-	-	24,331,650
2039 - 2041	13,960,000	636,448	-	-	14,596,448
Totals	<u>\$ 118,350,000</u>	<u>\$ 27,513,582</u>	<u>\$ 16,640,000</u>	<u>\$ 1,025,235</u>	<u>\$ 163,528,817</u>

The County is subject to certain statutes of the Texas Constitution, which limit the amount of net bonded debt (exclusive of revenue bonds). The County may have outstanding up to 25% of the assessed value of real property. On September 30, 2023, the statutory limit for the County was \$ 7,486,880,230 providing a debt margin of \$ 7,339,006,044.

The general obligation debt of the County and all local governmental units which provide services within the County's boundaries, and which must be borne by properties in the County (commonly called overlapping debt) is summarized below:

Units	Net Bonded Debt Outstanding	Percentage Applicable to Bell County	Amount of Overlapping Debt
Bell County	\$ 147,874,186	100.00%	\$ 147,874,186
School Districts	1,343,666,432	90.71%	1,218,874,999
Colleges	118,535,000	100.00%	118,535,000
Water and Utility Districts	110,600,865	100.00%	110,600,865
Cities	566,445,173	99.87%	565,733,729
	<u>\$ 2,287,121,656</u>		<u>\$ 2,161,618,779</u>

BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

The County is required by its long-term debt agreements to establish and maintain separate interest and sinking funds at the County's depository bank for each issuance of long-term debt obligation. Further, all ad valorem taxes levied and collected for payment of long-term debt shall be deposited, as collected, to the individual interest and sinking fund accounts. The County has complied with this in all its debt issues. The County's treatment of the debt service activity is allowed by the Texas Constitution, Article VIII, Section 9, which states that a County may put all tax money in the General Fund, without regards to the purpose or source of the tax.

The following is a summary of long-term debt transactions of the County for the year ended September 30, 2023. Such long-term debt is to be retired from General Fund revenues, primarily ad valorem taxes.

	Limited Tax Notes	Certificates of Obligation	Total General Long-Term Debt
Primary Government			
Long-term debt at October 1, 2022	\$ 70,950,000	\$ 76,895,000	\$ 147,845,000
<i>Retired long-term debt:</i>			
Series 2015 Limited Tax Refunding Bonds	(1,440,000)	-	(1,440,000)
Series 2015 Combination Tax and Revenue Certificates of Obligation	-	(1,535,000)	(1,535,000)
Series 2019 Limited Tax Refunding Bonds	(2,120,000)	-	(2,120,000)
Series 2021 Limited Tax Refunding Bonds	(1,790,000)	-	(1,790,000)
Series 2021A Tax Refunding Bonds	(495,000)	-	(495,000)
Series 2021 Combination Tax & Revenue Certificates of Obligation	-	(1,465,000)	(1,465,000)
Sub-Total Public Offerings	(5,845,000)	(3,000,000)	(8,845,000)
Series 2013 Limited Tax Refunding Bonds	(1,620,000)	-	(1,620,000)
Series 2017 Limited Tax Refunding Bonds	(1,845,000)	-	(1,845,000)
Series 2018 Combination Tax and Revenue Certificates of Obligation	-	(545,000)	(545,000)
Sub-Total Direct Placement	(3,465,000)	(545,000)	(4,010,000)
Total Retired long-term debt	(9,310,000)	(3,545,000)	(12,855,000)
Long-term debt at September 30, 2023	\$ 61,640,000	\$ 73,350,000	\$ 134,990,000

BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

G) LEASE LIABILITIES

Lease Liability at September 30, 2023, is composed of the following individual components:

\$ 198,451 2021 Tower Antenna Site Lease with monthly payments of \$ 2,199 through 2027; interest at 0.65%	\$ 121,053
\$ 768,468 2021 Copier Lease with monthly payments of \$ 16,420 through 2024; interest at 1.3%	195,877
\$ 8,621 2021 Copier Lease with monthly payments of \$ 180 through 2024; interest at 0.2%	2,162
\$ 109,968 2022 Tower Antenna Lease with monthly payments of \$ 1,526 through 2028; interest at 2.72%	92,844
\$ 2,832 2023 Copier Lease with monthly payments of \$ 82 through 2024; interest at 3.12%	1,995
Total Lease Liability	\$ 413,931

Lease liability requirements to maturity for governmental activities are as follows:

Year Ending September 30,	Governmental Activities	
	Principal	Interest
2024	\$ 243,602	\$ 4,064
2025	48,403	2,220
2026	49,666	1,524
2027	49,876	809
2028	22,384	204
Totals	\$ 413,931	\$ 8,821

H) SUBSCRIPTION LIABILITIES

Subscription Liability at September 30, 2023, is composed of the following individual components:

\$ 423,738 2022 Axon Subscription with annual payments of \$ 106,997 through 2025; interest at 0.46%	\$ 211,867
\$ 6,538,775 2023 Workday Subscription with annual payments averaging \$ 598,628 through 2037; interest at 4.35%	6,258,153
\$ 186,346 2023 Cartegraph Subscription with annual payments averaging \$ 64,229 through 2025; interest at 3.38%	123,538
Total Subscription Liability	\$ 6,593,558

BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

Lease liability requirements to maturity for governmental activities are as follows:

Year Ending September 30,	Governmental Activities	
	Principal	Interest
2024	\$ 307,538	\$ 282,941
2025	462,251	274,099
2026	316,800	258,446
2027	342,365	244,387
2028	369,292	229,194
2029-2033	2,302,883	1,088,087
2034-2037	2,492,429	71,376
Totals	<u>\$ 6,593,558</u>	<u>\$ 2,448,530</u>

I) PENSION PLANS

1. Plan Description

Bell County, Texas provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County & District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system. TCDRS in the aggregate issues an annual comprehensive financial report (Comprehensive Report) on a calendar year basis. The Comprehensive Report is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034 or at the website www.TCDRS.org.

The plan provisions are adopted by the Commissioners' Court, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employee's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

2. Contributions

The County has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The County contributed using the actuarially determined rate of 14.85% for the months of the accounting year in 2022, and 13.8% for the months of the accounting year in 2023. The general fund and all special revenue funds containing payroll expenditures are responsible for liquidating the net pension obligation.

The contribution rate payable by the employee members for calendar year 2022 and 2023 is the rate of 7% as adopted by the governing body of the employer.

For the County's accounting year ended September 30, 2023, the annual required employer contributions to the TCDRS plan for its employees was \$ 9,457,738 and the actual contributions were \$ 9,457,738. The annual required employer contributions were actuarially determined as a percent of the covered payroll of the participating employees based on the actuarial valuations as of December 31, 2021 and December 31, 2022.

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The required schedule of funding progress immediately following the notes to the financial statements presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits. Calculations are based on the types of benefits provided under the terms of the substantive plan at the time of each valuation and on the pattern of sharing of costs between the employer and plan members to that point. Actuarial calculations reflect a long-term perspective. Consistent with that perspective, actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

3. Employees Covered by the Plan

At the December 31, 2022 valuation and measurement date, the following employees were covered by the benefit plan:

Retirees or beneficiaries currently receiving benefits	708
Inactive employees entitled to but not yet receiving benefits	969
Active employees	<u>1,165</u>
	<u><u>2,842</u></u>

4. Net Pension Liability/(Asset)

The County's Net Pension Liability (NPL) or Net Pension Asset (NPA) was measured as of December 31, 2022 and the Total Pension Liability (TPL) or Total Pension Asset (TPA) used to calculate the Net Pension Liability or Net Pension Asset was determined by an actuarial valuation as of that date.

BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

5. Actuarial Methods and Assumptions

All actuarial assumptions that determined the total pension liability as of December 31, 2022 were based on the results of an actuarial experience study for periods 2017-2020, except where required to be different by GASB 68.

Changes of Assumptions and Plan Provisions

Since the prior measurement date, changes of assumptions included the incorporation of new mortality assumptions. Additionally, new annuity purchase rates were reflected for benefits earned after 2017.

Actuarial Cost Method	Entry Age (level percentage of pay)
Amortization Method	
Recognition of economic/ demographic gains or losses	Straight-Line Amortization over Expected Working Life
Recognition of assumption changes or inputs	Straight-Line Amortization over Expected Working Life
Asset Valuation Method	
Smoothing period	5 year
Recognition method	Non-asymptotic
Inflation	2.50%
Investment Rate of Return	7.60% (Gross of administrative expenses)

Valuation Timing

Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.

Salary Increases

The annual salary increases rate assumed for individual members vary by length of service and by entry-age group. The annual rates consist of a general wage inflation component of 3.00% (made up of 2.50% inflation and 0.5% productivity increase assumptions) and a merit, promotion, and longevity component that on average approximates 1.7% per year for a career employee.

Cost-of-Living Adjustments

Cost-of-living adjustments for Bell County are not considered substantively automatic under GASB Statement No. 68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.

Retirement Age

Assumptions about when members eligible for service retirement will actually retire are based on an Annual Rate of Service Retirement Table as found in the Bell County TCDRS GASB 68 Report prepared by Milliman, Inc. In addition to this assumption, members are assumed to retire (100% probability) at the later of age 60 or the earliest retirement eligibility. Retirement is assumed to occur immediately for all eligible members ages 75 or older. The average age of service retirement for recent retirees is 61.

BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

Turnover

New employees are assumed to replace any terminated members and have similar entry ages.

Mortality

The mortality rate for current members is based on 135% of the Pub 2010 Retirees Table for males and 120% of the Pub 2010 Retirees Table for females. Both projected with 100% of the MP-2021 Ultimate scale after 2010.

6. Long-Term Rate of Investment Return

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term returns and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2023 information for a 10-year time horizon.

Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years and is set based on a long-term time horizon; the most recent analysis was reviewed in March 2021. The assumption for the long-term expected return is reviewed annually for continued compliance with the relevant actuarial standards of practice. Milliman relies on the expertise of Cliffwater in this assessment.

BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

7. Target Allocation and Rates of Return by Asset Class

The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater, LLC. The numbers shown are based on January 2023 information for a 10-year time horizon.

Asset Class	Target Allocation ⁽¹⁾	Geometric Real Rate of Return ⁽²⁾
US Equities	11.50%	4.95%
Global Equities	2.50%	4.95%
International Equities - Developed	5.00%	4.95%
International Equities - Emerging	6.00%	4.95%
Investment-Grade Bonds	3.00%	2.40%
Strategic Credit	9.00%	3.39%
Direct Lending	16.00%	6.95%
Distressed Debt (3)	4.00%	7.60%
REIT Equities	2.00%	4.15%
Master Limited Partnerships (MLPs)	2.00%	5.30%
Private Real Estate Partnerships (4)	6.00%	5.70%
Private Equity (5)	25.00%	7.95%
Hedge Funds	6.00%	2.90%
Cash Equivalents	2.00%	0.20%

⁽¹⁾ Target asset allocation adopted at the March 2023 TCDRS Board meeting.

⁽²⁾ Geometric real rates of return equal the expected return for the asset class minus the assumed inflation rate of 2.3%, per Cliffwater's 2023 capital market assumptions.

⁽³⁾ Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.

⁽⁴⁾ Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

⁽⁵⁾ Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

8. Discount Rate

TCDRS has determined that the projected fiduciary net position is sufficient compared to projected benefit payments. Based on the expected level of cash flows and investment returns to the system, the fiduciary net position as a percentage of total pension liability is projected to increase from its current level in future years. Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the total pension liability and net position liability of Bell County is equal to the long-term assumed rate of return on investments. This long-term assumed rate of return should be net of investment expenses, but gross of administrative expenses for GASB 68 purposes. Therefore, TCDRS has used a discount rate of 7.60%. This rate reflects the long-term assumed rate of return on assets for funding purposes of 7.50%, net of all expenses, increased by 0.10% to be gross of administrative expenses.

BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

9. Sensitivity Analysis

The following presents the net pension liability of the County, calculated using the discount rate of 7.60%, as well as what the Bell County net pension liability would be if it were calculated using a discount rate that is 1.00% lower (6.60%) or 1.00% higher (8.60%) than the current rate.

	Total Amounts		
	1% Decrease 6.60%	Current Discount Rate 7.60%	1% Increase 8.60%
Total pension liability	\$ 394,217,055	\$ 349,337,323	\$ 311,659,591
Fiduciary net position	319,310,134	319,310,134	319,291,449
Net pension liability (asset)	\$ 74,906,921	\$ 30,027,189	\$ (7,631,858)

10. Deferred Amounts Related to Pensions

Deferred amounts related to pensions are disclosed at Note V. C) 2.

BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

11. Changes in the Net Pension Liability/(Asset)

	Increase (Decrease)		
	Total Pension Liability/(Assets) (a)	Fiduciary Net Position (b)	Net Pension Liability/(Assets) (a) - (b)
Balances as of December 31, 2021	\$ 337,248,940	\$ 346,294,035	\$ (9,045,095)
Service cost	8,417,435	-	8,417,435
Interest on total pension liability ⁽¹⁾	25,452,263	-	25,452,263
Effect of plan changes ⁽²⁾	-	-	-
Effect of economic/demographic gains or losses	(1,813,237)	-	(1,813,237)
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(1,413,266)	(1,413,266)	-
Benefit payments	(18,554,812)	(18,554,812)	-
Administrative expenses	-	(187,122)	187,122
Member contributions	-	4,252,614	(4,252,614)
Net investment income	-	(19,802,987)	19,802,987
Employer contributions	-	9,093,974	(9,093,974)
Other ⁽³⁾	-	(372,302)	372,302
Balances as of December 31, 2022	<u>\$ 349,337,323</u>	<u>\$ 319,310,134</u>	<u>\$ 30,027,189</u>

(1) Reflects the change in the liability due to the time value of Money. TCDRS does not charge fees or interest.

(2) No Plan changes valued. No activity, removed from table

(3) Relates to allocation of system-wide items.

12. Breakdown of Pension Expense

	January 1, 2022 to December 31, 2022
Service cost	\$ 8,417,435
Interest on total pension liability	25,452,263
Administrative expenses	187,122
Member contributions	(4,252,614)
Expected investment return net of investment expenses	(25,974,381)
Recognition of deferred inflows/outflows of resources	-
Recognition of economic/demographic gains or losses	(497,774)
Recognition of assumption changes or inputs	4,395,355
Recognition of investment gains or losses	619,188
Other	372,302
Pension Expense	<u>\$ 8,718,896</u>

BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

13. Contributions Payable as of Year End

Contributions subsequent to the measurement date of December 31, 2022 totaling \$ 7,034,613 will be recognized as a reduction of the net pension liability for the measurement year ending December 31, 2022 and will be recognized in the County's financial statements as of September 30, 2023.

J) OTHER POST-EMPLOYMENT BENEFITS

1. Plan Description

In addition to providing pension benefits through the Texas County and District Retirement System, the County, effective January 1, 1991, agreed to administer and make available post-employment group health care benefits to retired employees at a cost to the retired employee and at no cost to the County through a single employer defined benefit plan. Effective October 1, 1998, the County began contributing to the post-employee benefit. For the fiscal year 2023, the County contributed \$ 180 per month for health insurance and \$ 9.07 per month for dental insurance for each participating retired employee. This amount is capped for County contribution and any increases are the responsibility of the retiree.

Additional family health coverage is available if paid for by the retired employee. This benefit is available to retired employees eligible to draw monthly retirement checks from TCDRS and who applied to TCDRS for benefits. Benefits are available until such employees become eligible for Medicare.

2. Contributions

Local Government Code Section 157.101 assigns the authority to establish and amend benefit provisions to the Commissioners' Court. The County is under no legal obligation to pay these premiums, and the decision to provide these benefits is made by the Commissioners' Court on a year-to-year basis.

The rates are set annually by the Commissioners' Court. The plan is funded on a pay-as-you-go basis; accordingly, there is not separate financial reporting for the plan, as an irrevocable trust has not been established to fund this obligation. For the year ended, September 30, 2023, the County contributed \$ 184,371 while the retirees' contributions were \$ 229,997 for a total contribution of \$ 314,368. The general fund is responsible for liquidating the liability for other post-employment benefits.

3. Employee Covered by the Plan

Membership data in the plan at September 30, 2023, based on the latest actuarial valuation consists of the following:

Retirees or beneficiaries currently receiving benefits	56
Active employees entitled, Not Fully Eligible	873
Active employees, Fully Eligible	101
	<hr/>
	1,030
	<hr/> <hr/>

4. Total OPEB Liability

The County's Total OPEB Liability (TOL) was measured as of September 30, 2023 and was determined by an actuarial valuation as of that date. On September 30, 2023, the County's Total OPEB Liability was \$ 889,535.

BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

5. Actuarial Methods and Assumptions

The following are the actuarial methods and assumptions used to determine plan liabilities.

Actuarial Methods:

Valuation Date:	October 1, 2022
Measurement Date:	September 30, 2023
Actuarial Cost Method:	Entry Age Normal, Level Percent of Pay
Amortization Method:	Closed, straight-line for average remaining service period

Actuarial Assumptions:

Investment Rate of Return:	
Discount Rate (Unfunded)	4.77%
Payroll Growth:	3.50%

Health Care Cost Trend Rates:	<u>Fiscal Year</u>	<u>Pre-65</u>	<u>Post-65</u>
	2023-2024	6.50%	5.00%
	2024-2025	6.00%	5.00%
	2025-2026	5.50%	5.00%
	2026+	5.00%	5.00%

Employee Contribution Trend Rates: Employee contribution rates are assumed to increase at the rates equal to the difference of the premiums, projected with trend, and the employer contributions.

Mortality Table:

PubG.H.-2010 Employee, Retiree and Disabled Mortality for Males and Females, projected generationally using Scale MP-2021.

Withdrawal Rates:	<u>Age</u>	<u>Male</u>	<u>Female</u>
	20	9.80%	14.40%
	30	3.70%	4.50%
	40	1.20%	2.30%
	50	50.00%	30.00%
	60	0.00%	0.00%

BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

Retirement Rates:	Age	Rate
	55-59	2%
	60-61	5%
	62-64	15%
	65	100%

Fiscal 2021 Monthly Premium Rates:	EE	EE+SP	EE+CH	FAM
Scott & White Preferred Option	\$ 639.25	\$ 1,578.49	\$ 1,119.46	\$ 1,919.22
Scott & White HMO Option	758.12	1,872.94	1,327.65	2,276.13
Ameritas Dental/Vision Base	19.56	N/A	N/A	69.48
Ameritas Dental/Vision Buy-Up	28.24	N/A	N/A	92.40

Participation: 100% of all the active and retired participants that are eligible are assumed to participate in the plan

Administrative Expenses: Implicitly included in Per Capita Cost

Medicare Eligibility: All participants are assumed to be Medicare eligible upon reaching age 65

Full Attribution Age: Age at which retirement rate is 100% once eligibility has been fulfilled (Age 65)

Changes in Actuarial Methods and Assumptions Since Last Valuation:

- The discount rate was changed to the rates shown above.
- The mortality table was unchanged and The mortality Improvement Scale was updated to MP-2021.
- There were no other changes in assumptions since last valuation.

6. Sensitivity Analysis

The following presents the total OPEB liability of the County, calculated using the discount rate of 4.77%, as well as what the Bell County total OPEB liability would be if it were calculated using a discount rate that is 1.00% lower (3.77%) or 1.00% higher (5.77%) than the current rate:

	1% Decrease 3.77%	Current Discount Rate 4.77%	1% Increase 5.77%
Total OPEB liability	\$ 849,074	\$ 889,535	\$ 931,907

BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

The following presents the total OPEB liability of the County, calculated using the healthcare cost trend rate of 6.5%, as well as what the Bell County total OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1.00% lower (5.5%) or 1.00% higher (7.5%) than the current rate:

	1% Decrease 5.50%	Current Healthcare Trend Rate 6.50%	1% Increase 7.50%
Total OPEB liability	\$ 831,478	\$ 889,535	\$ 955,663

7. Deferred Amounts Related to OPEB

Deferred amounts related to OPEB are disclosed at Note V. C) 2.

8. Changes in the Total OPEB Liability

Total OPEB Liability at October 1, 2022	\$ 985,466
Service Cost	49,208
Interest Cost	40,179
Employer Contributions	(84,371)
Increase (Decrease)	5,016
Deferred (Inflows) and Outflows	
Experience	2,003
Assumption Changes	(102,950)
Total Deferred (Inflows) and Outflows	(100,947)
Total OPEB Liability at September 30, 2023	\$ 889,535

BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

Breakdown of OPEB Expense

Service Cost	
Beginning of Year Service Cost	\$ 46,968
Interest at 0.0477 on Service Cost to end of year	<u>2,240</u>
Total Service Cost	49,208
Interest on average Total OPEB Liability for the year	40,179
Amortization of Deferred (Inflows)/Outflows	
Experience (Gain)/Loss	9,939
Assumption Changes	<u>(4,830)</u>
Total Amortization	<u>5,109</u>
Net OPEB Expense	<u><u>\$ 94,496</u></u>

NOTE VI. OTHER INFORMATION

A) TAX ABATEMENTS

The County enters into property tax abatement agreements with local companies or individuals under the state Property Redevelopment and Tax Abatement Act, Chapter 312, as well as its own guidelines and criteria, which are required under the Act and were adopted by the Commissioners' Court on November 15, 2021.

Under the Act, including its guidelines and criteria, the County may grant property tax abatements for economic projects meeting one of the following criteria:

- To retain local jobs and/or increase the number and diversity of high-quality jobs that offer attractive wages and benefits;
- To encourage additional unsubsidized private development in Bell County, either directly or indirectly through "spin off" development (without the use of tax abatements);
- To facilitate the development process and to achieve development of sites that would not be developed without tax abatement assistance;
- To encourage redevelopment of commercial and industrial areas that result in high quality redevelopment, private investment, and an increase in the County tax base;
- To offset increase cost of redevelopment (i.e., contaminated site clean-up) over and above the cost normally incurred in development;

BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

- To provide infrastructure necessary to accommodate economic development; or
- To meet public policy goals, as adopted by Bell County from time to time.

Request for abatements are generally not considered if submitted after the project is already substantially underway or complete.

In the event that the local companies or individuals become delinquent on the ad valorem taxes owed to Bell County and/or violate any of the terms and conditions of the abatement agreement, and fail to cure during the cure period, the agreement then may be terminated and all taxes previously abated, by virtue of the agreement, shall be recaptured and paid within thirty (30) days of the termination. Tax abatement rights may not be sold, assigned, or leased without the approval of the County.

BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

The following is a list of local companies and individuals with which the County has entered into tax abatement agreements:

FY First Abated	Local Company/Individual	2023 Abated Value	Term of Abatement	Abatement Percentage	Commitment by Recipient
2016	BKV-BPP Power LLC.	116,216,750	10 Years	50% of real property	Construct new electric power generating facility; create 20 new jobs
2017	Panda Temple Power II, LLC.	123,446,505	10 Years	65% of real property	Construct new electric power generating facility
2018	Belltec Industries	1,553,450	5 years	70% of real property	Construct a manufacturing building; create 10 jobs
2019	Temple TX Statutory Trust/Performance Food Group	7,813,332	5 years	100% of real property	Construct expansion of existing distribution center; created 100 new jobs
2021	Cargill, Inc.	17,457,020	10 years	100% yr 1-5, 50% yr 6-10 of real property	Construct real property improvements; create approximately 33 new jobs
2022	Niagara Bottling, LLC./Tanglefoot Properties, LLC.	39,049,889	10 years	50% to 100% of real property	Construct real property improvements; create 49 new jobs
TBD	Block 015 Arcadia, LLC	-	10 years	50% to 100% of real property	Develop performing arts center; create and maintain 3-4 full time jobs and 12-14 part time jobs
TBD	Block 015 Boering, LLC	-	10 years	50% to 100% of real property	Develop residential and retail center; create and maintain 8-13 new jobs
TBD	East Penn Manufacturing Co.	-	5 years	50% on improvements of real property	Construct real property improvements; create 266 new jobs
TBD	LSB Broadcasting, Inc., dba KCEN-TV	-	10 years	100% or real property	Construct expansion and renovation of existing building; create 65 new jobs
TBD	Thomas Biodiesel, LLC	-	10 years	50% to 100% of real property	Construct new manufacturing facility; create and maintain 28 new jobs
TBD	Wilsonart, LLC	-	10 years	20% to 80% of real property	Construct new office building; create 45 new jobs

BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

FY First Abated	Local Company/Individual	2023 Abated Value	Term of Abatement	Abatement Percentage	Commitment by Recipient
TBD	CSC Group, LP	-	5 Years	90% to 20% of real property	Construct 50,000 Sqft warehouse building; create 17 new jobs when open and 4 additional new jobs in 2022
TBD	Turner Behringer Temple One LLC	-	10 years	100% - 50% of real property	Construct real property improvements
TBD	Big Elm Solar, LLC	-	10 years	PILOT amounts Yr 1-4 \$1,553/MW Yr 5-7 \$1,584/MW Yr 8-10 \$1,641/MW	Construction of project will involve 300 jobs. Completed project will create 2-3 new jobs
TBD	8minute Solar Energy, LLC	-	10 years	PILOT amounts Yr 1-10 \$1,292/MW	Construction of project will involve 350 jobs. Completed project will create 2-3 new jobs
TBD	Revol Greens, TX, LLC	-	7 years	90% - 30% of real property	Construct new facility; create 100 jobs 6 months after completion
TBD	LJT Texas	-	7 years	50% or real property	Construct a manufacturing building; create 30 jobs
TBD	Polmer, LLC	-	10 years	75% of real and personal property	Construct new facility; create 40 jobs
TBD	CSC Group, LP/USA Capitol, lessee	-	5 years	70%	Construct a manufacturing building; create 5 jobs
TBD	Five Wells Solar Center, LLC	-	10 years	PILOT amounts Generation Yr 1-10 \$1,380/MW Storage Yr 1-10 \$572/MW	Construction of project will involve 350 jobs. Completed projecte will create 2 new jobs
TBD	Limewood	-	10 years	PILOT amounts Generation Yr 1-10 \$1,380/MW Storage Yr 1-10 \$572/MW	Construction of project will involve 225 jobs. Completed project will create 1 new jobs
TBD	OCI Stillhouse Solar, LLC.	-	10 years	PILOT amounts Generation Yr 1-10 \$1,330/MW	Construction of project will involve 350 jobs. Completed project will create 2 new jobs

BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

B) DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. In 1998, the County implemented the requirements of GASB Statement No. 32, "Accounting and Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans". In accordance with this statement and recent tax law changes, the County has amended their trust agreement, which establishes that all assets and income of the trust are for the exclusive benefit of eligible employees and their beneficiaries. Due to the implementation of these changes, the County does not have any fiduciary responsibility or administrative duties relating to the deferred compensation plan other than remitting employees' contributions to the trustee. Accordingly, the County has not presented the assets and income from the plan in these financial statements.

Deferred compensation investments are held by an outside trustee. Plan investments are chosen by the individual (employee) participant and include mutual funds whose focus is on stocks, bonds, treasury securities, money market-type investments or a combination of these.

The plan, available to all permanent County employees, permits them to defer until future years an appropriate deferral amount of annual gross earnings not to exceed amount per the following categories: Regular deferrals \$ 20,500, Age 50 and Over \$ 27,000, and Retirement Catch Up \$ 41,000.

The Retirement Catch Up allows the employee to increase the deferral amount up to two times the maximum contribution limit if the employee is within three years of normal retirement age under the plan and has not contributed the maximum in the past. The maximum contribution is allowed through the Special 457 Catch-up provision but cannot be used in the same year as Age 50 Catch-up.

The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

C) RISK MANAGEMENT

The County is a member of the Texas Association of Counties Risk Pool (the Pool). The Pool was created for the purpose of providing coverage against risks which are inherent in operating a political subdivision. The County pays annual premiums to the Pool for unemployment and workers' compensation coverage. The County's agreement with the Pool provides that the Pool will be self-sustaining through member premiums and will provide coverage through commercial companies' reinsurance contracts. The Pool agrees to handle all unemployment and workers' compensation claims and provide any defense as is necessary. The Pool makes available to the County loss control services to assist the County in following a plan of loss control that may result in reduced losses. The County agrees that it will cooperate in instituting all reasonable loss control recommendations made by the Pool. The County also carries commercial insurance on all other risks of loss, including liability, property, employee health, and accident insurance.

The County has experienced no significant reductions in coverage through the Pool over the past year.

There have been no insurance settlements exceeding Pool and commercial coverage for any of the past three years.

BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

D) COMMITMENTS AND CONTINGENCIES

1. Grants

The County participates in a number of state and federal financial assistance programs. Although the County grant programs have been audited in accordance with the provisions of the Single Audit Act of 1984 through September 30, 2023, these programs are subject to further financial and compliance audits. The management of the County expects the amount, if any, of expenditures which may be disallowed by the granting agencies to be immaterial.

2. Construction/Projects in Progress

At September 30, 2023, the County had the following construction contracts and projects in progress:

Project Description	Date Signed	Funding Source	Adjusted Contract Amount	Expended To Date	Committed
Jail Diversion Remodel - Architect Only	June 2021	Capital Project 2021	264,000	143,223	120,777
Loop Jail Facility Expansion - Minimum Security	November 2021	Capital Project 2021	11,991,129	11,435,569	555,560
RV Park, Stock Pens Addition & Fence	November 2021 December 2020	General Fund	262,215	251,963	10,252
Killeen Annex Facility - Architect Only	March 2022	Capital Project 2021	400,000	160,000	240,000
Loop Jail Facility Expansion - Tower	June 2022	Capital Project 2021	99,840,290	72,854,323	26,985,967
Engineer Office - Architect Only	June 2022	General Fund Capital Project	124,410	63,200	61,210
Museum Storage Facility BAS Upgrade - Central Jail	March 2023 April 2023	Capital Project 2021 General Fund	2,360,704 253,410	1,239,826 237,701	1,120,878 15,709
			<u>\$ 102,578,814</u>	<u>\$ 74,395,050</u>	<u>\$ 28,183,764</u>

BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

3. Litigation

A number of claims against the County are pending with respect to various matters arising in normal course of the County's operations. The Commissioners' Court and the County's legal counsel are of the opinion that the claims will not have a material effect on the County's financial statements.

E) RELATED ORGANIZATIONS

The following related organizations are excluded from the financial reporting entity because the County's accountability does not extend beyond making appointments. Audited financial statements, if any, are available from the respective organizations. A brief description is provided for each organization to clarify its relationship with the County.

Local School Districts in Bell County have their own locally elected Board of Trustees and are not subject to oversight by the Commissioners' Court. The local school districts are not controlled by the County, nor dependent on it for funding, financing deficits, or receiving surpluses. Each school district adopts its own budget and collects its taxes, utilizing the Tax Appraisal District of Bell County.

The Tax Appraisal District of Bell County was created by authority of Senate Bill 621, known as the Property Tax Code, of the 66th Legislature of the State of Texas. The District is controlled by a Board of Directors whose members are elected by the governing bodies of various taxing units within Bell County. Management is accountable to this Board of Directors, rather than to the Commissioners' Court.

Under the Property Tax Code, the Appraisal District is required to appraise all real and personal property in Bell County and may provide other services such as preparation of tax rolls, billings, and tax collection services. A taxing unit may assess and collect taxes only from the appraisal roll prepared by the Appraisal District. Taxing units are charged a proportionate amount of the District's budget for services rendered to the taxing units.

The County has contracted with the Appraisal District to collect ad valorem taxes on behalf of the County. The Appraisal District received \$ 1,009,342 for these services in fiscal year 2022.

The Bell County Museum Association, Inc. (The Museum) was incorporated in Texas in 1996 as a non-profit corporation for the purpose of providing educational and outreach programs and preserving artifacts of Bell County. The Museum assists in managing operations for the benefit of the County's citizens similar to other government operations.

BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

F) CONDUIT DEBT OBLIGATIONS

From time to time, the County has utilized its various conduit finance corporations, Bell County Housing Finance Corporation (HFC) and Bell County Health Facilities Development Corporation (HFDC), to issue Revenue Bonds to provide assistance to industrial, housing and healthcare development entities for the acquisition and construction of facilities deemed to be in the public interest. In every case, the Revenue Bonds issued are special limited obligations of the issuing conduit finance corporation and are secured by either the property financed and/or are payable solely from payments received under loan agreements with the borrowing entities. In every case, where the County has facilitated the issuance of such conduit Revenue Bonds, neither the County, the State of Texas nor any other political subdivision thereof is obligated in any manner, including specifically the levy of ad valorem taxes, for repayment of the Revenue Bonds. Such Revenue Bonds do not constitute a debt or a pledge of the full faith and credit of the issuing conduit finance corporation, the County or the State of Texas and, accordingly, have not been reported in the accompanying financial statements.

As of September 30, 2023, the County had outstanding HFC and HFDC Revenue Bonds, issued in various series, equal to \$ 18,951,360.

A breakdown of the various projects for which such Revenue Bonds were issued has been provided in the following table.

Outstanding Conduit Debt		Amount
As of September 30, 2022		Outstanding
Issuer Name	Description	Amount
Bell County HFC	Wayman Manor Apartments	<u>\$ 18,708,326</u>
TOTAL CONDUIT DEBT		<u><u>\$ 18,708,326</u></u>

Source: The Municipal Advisory Council of Texas

G) ARBITRAGE

Bell County has a contract with Hilltop Securities, to perform arbitrage rebate calculations for all of the County's debt issues. Based on the County's summary of rebatable arbitrage and yield restriction all calculations indicate negative arbitrage; therefore, there are no liabilities at September 30, 2023 due to the IRS and no accruals are recorded in the government-wide statements.

BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

H) CHANGE IN ACCOUNTING PRINCIPLE

For the fiscal year ended September 30, 2023, the County implemented GASB Statement No. 96 *Subscription-Based Information Technology Arrangements*. With the implementation, the County is required to restate both net position and fund balance.

Government-wide net position, as restated:

	Government Wide Statement of Activities
Net position at September 30, 2022, as previously reported	\$ 286,705,567
Implementation of GASB 96, SBITAs*	63,260
Net position at September 30, 2022, as restated	\$ 286,768,827

*SBITA - Subscription-Based Information Technology Arrangements

I) SUBSEQUENT EVENTS

Management has reviewed and evaluated events and transactions through March 28, 2024, the date of the independent auditor's report. No events occurred that required recording or disclosure in the 2023 financial statement.

**BELL COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT**



**BELL COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT**

REQUIRED SUPPLEMENTARY INFORMATION

BELL COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
September 30, 2023

TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
(Unaudited)

	Year Ended December 31, 2015	Year Ended December 31, 2016	Year Ended December 31, 2017
Total Pension Liability			
Service cost	\$ 6,497,548	\$ 7,146,777	\$ 7,059,690
Interest on total pension liability	17,063,955	18,096,987	19,429,998
Effect of plan changes	(1,154,338)	-	-
Effect of assumption changes or inputs	2,503,047	-	1,142,856
Effect of economic/demographic (gain) or losses	(1,752,141)	(1,521,026)	711,118
Benefit payments/refunds of contributions	(10,247,079)	(10,435,046)	(11,223,677)
Net change in total pension liability	12,910,992	13,287,692	17,119,985
Total pension liability, beginning	212,120,732	225,031,724	238,319,416
Total pension liability, ending	\$ 225,031,724	\$ 238,319,416	\$ 255,439,401
Fiduciary Net Position			
Employer contributions	\$ 5,810,260	\$ 5,935,632	\$ 6,499,439
Member contributions	3,193,981	3,331,953	3,518,648
Effect of plan changes	-	-	-
Investment income net of investment expenses	(1,578,620)	14,324,173	30,100,215
Benefit payments/refunds of contributions	(10,247,079)	(10,435,046)	(11,223,677)
Administrative expenses	(139,941)	(155,634)	(156,328)
Other	515,654	(178,120)	(17,630)
Net change in fiduciary net position	(2,445,745)	12,822,958	28,720,667
Fiduciary net position, beginning	195,970,790	193,525,045	206,348,003
Fiduciary net position, ending	\$ 193,525,045	\$ 206,348,003	\$ 235,068,670
Net pension liability/(asset), ending	\$ 31,506,679	\$ 31,971,413	\$ 20,370,731
Fiduciary net position as a % of total pension liability	86.00%	86.58%	92.03%
Pensionable covered payroll	\$ 45,765,575	\$ 47,481,549	\$ 50,382,742
Net pension liability as a % of covered payroll	68.84%	67.33%	40.43%

Year Ended December 31, 2018	Year Ended December 31, 2019	Year Ended December 31, 2020	Year Ended December 31, 2021	Year Ended December 31, 2022
\$ 7,058,423	\$ 7,235,507	\$ 7,600,127	\$ 8,544,882	\$ 8,417,435
20,762,118	21,942,858	23,474,745	24,505,816	25,452,263
-	-	-	(1,052,704)	-
-	-	18,409,729	(387,215)	-
(130,874)	608,782	(94,813)	(470,024)	(1,813,237)
<u>(12,595,979)</u>	<u>(14,011,006)</u>	<u>(12,219,742)</u>	<u>(17,371,091)</u>	<u>(19,968,078)</u>
15,093,688	15,776,141	37,170,046	13,769,664	12,088,383
<u>255,439,401</u>	<u>270,533,089</u>	<u>286,309,230</u>	<u>323,479,276</u>	<u>337,248,940</u>
<u>\$ 270,533,089</u>	<u>\$ 286,309,230</u>	<u>\$ 323,479,276</u>	<u>\$ 337,248,940</u>	<u>\$ 349,337,323</u>
\$ 6,986,822	\$ 7,253,469	\$ 7,960,570	\$ 8,246,503	\$ 9,093,974
3,666,253	3,797,636	3,952,064	4,082,428	4,252,614
-	-	-	(942,731)	-
(4,400,983)	37,528,406	27,469,440	62,843,241	(19,802,987)
(12,595,979)	(14,011,006)	(12,219,742)	(17,371,091)	(19,968,078)
(183,538)	(200,271)	(211,969)	(187,349)	(187,122)
<u>(34,273)</u>	<u>(64,728)</u>	<u>(74,476)</u>	<u>(63,331)</u>	<u>(372,302)</u>
(6,561,698)	34,303,506	26,875,887	56,607,670	(26,983,901)
<u>235,068,670</u>	<u>228,506,972</u>	<u>262,810,478</u>	<u>289,686,365</u>	<u>346,294,035</u>
<u>\$ 228,506,972</u>	<u>\$ 262,810,478</u>	<u>\$ 289,686,365</u>	<u>\$ 346,294,035</u>	<u>\$ 319,310,134</u>
<u>\$ 42,026,117</u>	<u>\$ 23,498,752</u>	<u>\$ 33,792,911</u>	<u>\$ (9,045,095)</u>	<u>\$ 30,027,189</u>
84.47%	91.79%	89.55%	102.68%	91.40%
\$ 52,375,038	\$ 52,375,038	\$ 56,458,051	\$ 58,320,376	\$ 61,238,888
80.24%	44.87%	59.85%	-15.51%	49.03%

BELL COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
September 30, 2023

SCHEDULE OF CONTRIBUTIONS
(Unaudited)

Fiscal Year	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actuarially Determined Contribution As a % of Covered Payroll	Actual Contribution As a % of Covered Payroll
2014	5,516,258	5,516,258	-	43,471,216	12.69%	12.69%
2015	5,767,969	5,767,969	-	45,293,267	12.73%	12.73%
2016	5,882,088	5,882,088	-	46,963,074	12.52%	12.52%
2017	6,374,566	6,374,566	-	49,736,201	12.82%	12.82%
2018	6,901,870	6,901,870	-	52,134,352	13.24%	13.24%
2019	7,277,117	7,277,117	-	54,459,237	13.36%	13.36%
2020	7,253,469	7,253,469	-	54,251,935	13.37%	13.37%
2021	7,960,570	7,960,570	-	56,458,051	14.10%	14.10%
2022	8,246,503	8,246,503	-	58,320,394	14.14%	14.14%
2023	9,093,974	9,093,974	-	61,238,888	14.85%	14.85%

Notes to Schedule:

Valuation Timing: Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year which the contributions are reported.

Actuarial Cost Method: Entry Age Normal

Amortization Method: Straight-Line Amortization over Expected Working Life

Recognition of economic/ Demographic gains or losses

Recognition of assumption Changes or inputs

Asset Valuation Method: Straight-Line Amortization over Expected Working Life

Smoothing period: 5 years

Recognition method: Non-asymptotic

Real Rate of Return: 5.00%

Inflation: 2.50%

Investment Rate of Return: 7.50% net of investment expenses, gross of administrative expenses

Salary Increase: The annual salary increase rates consist of a general wage inflation component of 3.00% (made up of 2.50% inflation and 0.5% productivity increase assumptions) and a merit, promotion and longevity component that on average approximates 1.6% per year for a career employee.

Cost-of-Living Adjustment: Cost-of-living adjustments for Bell County are not considered substantively automatic under GASB Statement No. 68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculation. No assumption for future cost-of-living adjustments is included in the funding valuation.

BELL COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
September 30, 2023

Retirement Age: Assumptions about when members eligible for service retirement will actually retire are based on an Annual Rate of Service Retirement Table as found in the Bell County TCDRS GASB Statement No. 68 Report prepared by Milliman, Inc. In addition to this assumption, members are assumed to retire (100% probability) at the later of age 61 or the earliest retirement eligibility. Retirement is assumed to occur immediately for all eligible members ages 75 or older.

Turnover: New employees are assumed to replace any terminated members and have similar entry ages.

Mortality: The mortality rate for current members is based on 135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, projected with 100% of the MP-2021 Ultimate scale after 2010.

BELL COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
September 30, 2023

OTHER POST-EMPLOYMENT BENEFITS

SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS
(Unaudited)

	Fiscal Year End 2018	Fiscal Year End 2019	Fiscal Year End 2020	Fiscal Year End 2021	Fiscal Year End 2022	Fiscal Year End 2023
Total OPEB Liability, Beginning	\$ 955,254	\$ 995,182	\$ 952,137	\$ 970,393	\$ 1,100,976	\$ 985,465
Service Cost	62,200	59,685	55,662	65,866	64,301	49,208
Interest Cost	30,080	34,133	34,463	21,970	22,867	40,179
Benefit changes	-	-	-	-	-	-
Experience differences	76,669	(23,732)	39,816	52,539	(77,730)	2,003
Asset (Gains)/Losses	N/A	N/A	N/A	N/A	N/A	N/A
Assumption Changes	(14,340)	1,800	748	96,887	(15,956)	(102,950)
ER Contributions	(114,681)	(114,931)	(112,433)	(106,679)	(108,993)	(84,371)
Total Change in OPEB Liability	<u>39,928</u>	<u>(43,045)</u>	<u>18,256</u>	<u>130,583</u>	<u>(115,511)</u>	<u>(95,931)</u>
Total OPEB Liability, Ended	<u>\$ 995,182</u>	<u>\$ 952,137</u>	<u>\$ 970,393</u>	<u>\$ 1,100,976</u>	<u>\$ 985,465</u>	<u>\$ 889,534</u>
Annual Covered Employee Payroll	\$ 49,887,198	\$ 51,874,599	\$ 53,358,913	\$ 59,948,107	\$ 62,063,610	\$ 66,699,763
TOL as % of ACP	1.99%	1.84%	1.82%	1.84%	1.59%	1.33%
Net OPEB Expense	101,184	99,589	101,690	120,748	106,697	94,496
ER Contribution % of NOE	113.34%	115.41%	110.56%	88.35%	102.15%	89.29%
Discount Rate Used:	3.64%	3.58%	3.68%	2.06%	2.40%	4.77%

Note to Schedule

changes in the discount rate each period. The following are the discount rates used in each period.

October 1, 2018	3.64%
September 30, 2019	3.58%
September 30, 2020	3.68%
September 30, 2021	2.06%
September 30, 2022	2.40%
September 30, 2023	4.77%

Note: GASB 75 was implemented in fiscal year 2018; therefore, information is only available for FY18 forward.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

**SUPPLEMENTARY COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

**BELL COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT**

The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

**BELL COUNTY, TEXAS
GENERAL FUND
COMPARATIVE BALANCE SHEET
September 30, 2023 and 2022**

	2023	2022
ASSETS		
Cash and cash equivalents	\$ 32,484,538	\$ 28,365,622
Investments	43,163,492	43,467,575
Accounts receivable, net	8,228,760	7,990,744
Delinquent taxes receivable, net	1,710,862	1,305,157
Lease receivable	2,727,177	2,874,083
Due from other funds	1,599,154	895,197
Inventories and prepaid items	2,532,494	2,508,766
TOTAL ASSETS	\$ 92,446,477	\$ 87,407,144
LIABILITIES		
Accounts payable	\$ 5,997,258	\$ 3,012,312
Restitution payable	342,685	335,588
Accrued expenditures payable and other	3,407,126	3,026,833
Court costs deposits	124,643	123,311
Due to other governmental units and others	3,940,575	4,346,134
Unearned revenue	3,606,677	4,965,354
TOTAL LIABILITIES	17,418,964	15,809,532
DEFERRED INFLOWS OF RESOURCES		
Lease related	2,594,444	2,780,717
TOTAL DEFERRED INFLOWS OF RESOURCES	2,594,444	2,780,717
FUND BALANCE		
Nonspendable		
Inventories, prepaid items and leases	2,665,227	2,602,132
Restricted for		
District clerk preservation	442,332	412,711
Court reporter service	173,937	213,868
Voter registration	26,693	39,351
Animal control	24,146	21,375
Cemetery	2,500	2,500
Committed for		
Assigned for		
Capital projects	1,000,000	800,000
Public safety	1,000,000	2,000,000
Unassigned	67,098,234	62,724,958
TOTAL FUND BALANCE	72,433,069	68,816,895
TOTAL LIABILITIES AND FUND BALANCE	\$ 92,446,477	\$ 87,407,144

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	2023		Variance With Final Budget	2022 Actual
	Budget	Actual		
REVENUES				
Ad valorem taxes	\$ 70,050,000	\$ 69,908,586	\$ (141,414)	\$ 66,114,216
Sales tax	33,584,000	33,349,130	(234,870)	31,214,765
Leased inmate housing	190,000	287,202	97,202	177,873
Fees of office	10,804,350	11,052,753	248,403	11,411,833
Fines and forfeits	1,783,000	2,474,053	691,053	2,063,573
Intergovernmental	1,351,500	1,894,391	542,891	1,396,016
Licenses and permits	4,216,000	4,425,912	209,912	4,258,341
Interest and other	4,232,595	9,881,484	5,648,889	4,083,106
TOTAL REVENUES	126,211,445	133,273,511	7,062,066	120,719,723
EXPENDITURES				
General administration, as restated	40,992,377	39,695,779	1,296,598	28,725,215
Judicial and legal	23,320,762	22,351,174	969,588	20,745,032
Public safety	60,084,127	58,673,250	1,410,877	50,724,027
Health and human services	1,712,302	1,690,997	21,305	1,713,530
Countywide road and bridge	6,822,776	6,746,419	76,357	6,320,511
Conservation	726,038	650,150	75,888	626,502
TOTAL EXPENDITURES	133,658,382	129,807,769	3,850,613	108,854,817
Excess (deficiency) of revenues over expenditures	(7,446,937)	3,465,742	10,912,679	11,864,906
OTHER FINANCING SOURCES (USES)				
Transfers in	1,120,100	1,315,514	195,414	1,231,547
Transfers out	(9,984,842)	(9,883,605)	101,237	(8,845,902)
Leases (as lessee)	2,832	2,832	-	109,968
Subscription proceeds, as restated	8,715,691	8,715,691	-	1,048,998
NET OTHER FINANCING SOURCES (USES)	(146,219)	150,432	296,651	(6,455,389)
Net change in fund balance	<u>\$ (7,593,156)</u>	3,616,174	<u>\$ 11,209,330</u>	5,409,517
Fund balance at beginning of year		<u>68,816,895</u>		<u>63,407,378</u>
Fund balance at end of year		<u>\$ 72,433,069</u>		<u>\$ 68,816,895</u>

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES - BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	2023		Variance With Final Budget	2022 Actual
	Budget	Actual		
REVENUES				
Total ad valorem taxes	\$ 70,050,000	\$ 69,908,586	\$ (141,414)	\$ 66,114,216
Total sales tax	33,584,000	33,349,130	(234,870)	31,214,765
Total leased inmate housing	190,000	287,202	97,202	177,873
Fees of office				
Tax assessor / collector	4,100,000	4,279,084	179,084	4,499,481
County clerk	2,802,000	2,165,269	(636,731)	2,789,267
District clerk	580,000	631,375	51,375	621,513
Sheriff	220,500	187,799	(32,701)	227,684
County attorney	114,150	107,039	(7,111)	108,231
County judge	9,000	2,900	(6,100)	7,190
Court at law judges	282,200	277,200	(5,000)	277,200
Justices of peace/constables	1,069,000	1,328,896	259,896	1,069,257
County treasurer	75,000	140,673	65,673	120,016
Other	1,552,500	1,932,518	380,018	1,691,994
Total fees of office	10,804,350	11,052,753	248,403	11,411,833
Fines and forfeits				
Justice of peace	743,000	980,071	237,071	816,193
District and county clerk and other	1,040,000	1,493,982	453,982	1,247,380
Total Fines and forfeits	1,783,000	2,474,053	691,053	2,063,573
Intergovernmental revenues				
Federal grants	234,400	771,812	537,412	309,790
State grants	246,100	240,363	(5,737)	209,477
State shared revenue	625,000	826,796	201,796	803,186
Local shared revenue	246,000	55,420	(190,580)	73,563
Total intergovernmental revenues	1,351,500	1,894,391	542,891	1,396,016

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES - BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	<u>2023</u>		Variance With Final Budget	2022 Actual
	<u>Budget</u>	<u>Actual</u>		
Total licenses and permits	\$ 4,216,000	\$ 4,425,912	\$ 209,912	\$ 4,258,341
Interest and other				
Interest income	1,007,595	3,660,676	2,653,081	583,030
EXPO Naming Rights	-	250,000	250,000	-
Sale of assets	125,000	210,699	85,699	925,085
Rent	356,200	294,263	(61,937)	300,335
Insurance reimbursement	75,000	1,708,591	1,633,591	156,339
Postage reimbursement	15,000	28,659	13,659	22,164
Reimbursement HB 178	65,100	74,483	9,383	66,260
Adult probation	14,500	19,814	5,314	14,519
Juvenile care	276,400	857,826	581,426	499,896
Bingo	325,000	294,864	(30,136)	339,765
Telephone	800,000	857,277	57,277	749,036
Data processing	321,700	335,304	13,604	95,001
Other	526,100	717,900	191,800	134,455
Tobacco settlement payment	200,000	258,721	58,721	197,221
Child protective service	125,000	312,407	187,407	-
Total interest and other	<u>4,232,595</u>	<u>9,881,484</u>	<u>5,648,889</u>	<u>4,083,106</u>
TOTAL REVENUES	<u><u>\$ 126,211,445</u></u>	<u><u>\$ 133,273,511</u></u>	<u><u>\$ 7,062,066</u></u>	<u><u>\$ 120,719,723</u></u>

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	2023		Variance With Final Budget	2022 Actual
	Budget	Actual		
GENERAL ADMINISTRATION				
Commissioners' Court				
Personnel and benefits	\$ 450,478	\$ 434,552	\$ 15,926	\$ 401,906
Operating expenditures	30,070	19,596	10,474	30,788
Capital outlay	5,000	4,960	40	1,254
Total Commissioners' Court	<u>485,548</u>	<u>459,108</u>	<u>26,440</u>	<u>433,948</u>
County Judge				
Personnel and benefits	400,321	397,328	2,993	384,005
Operating expenditures	46,320	41,270	5,050	35,794
Professional services	1,350	1,161	189	1,240
Capital outlay	2,700	2,534	166	-
Total County Judge	<u>450,691</u>	<u>442,293</u>	<u>8,398</u>	<u>421,039</u>
County Clerk				
Personnel and benefits	1,317,462	1,300,477	16,985	1,172,529
Operating expenditures	346,475	328,963	17,512	348,928
Professional services	250	39	211	156
Capital outlay	1,100	1,068	32	1,417
Total County Clerk	<u>1,665,287</u>	<u>1,630,547</u>	<u>34,740</u>	<u>1,523,030</u>
General Administration				
Personnel and benefits	941,452	939,454	1,998	688,256
Operating expenditures	176,715	148,157	28,558	223,578
Professional services	1,936,310	1,868,181	68,129	1,915,254
Capital outlay	1,834,527	1,589,065	245,462	244,975
Assistance to governmental units & others	65,300	44,947	20,353	24,947
Interest exp & fiscal charges	7,235	7,235	-	7,358
Total General Administration	<u>4,961,539</u>	<u>4,597,039</u>	<u>364,500</u>	<u>3,104,368</u>

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	2023		Variance With Final Budget	2022 Actual
	Budget	Actual		
Elections				
Personnel and benefits	\$ 1,083,389	\$ 1,013,710	\$ 69,679	\$ 841,080
Operating expenditures	256,170	251,319	4,851	422,489
Professional services	244,450	237,356	7,094	142,593
Capital outlay	167,305	164,911	2,394	96,688
Total Elections	1,751,314	1,667,296	84,018	1,502,850
County Auditor				
Personnel and benefits	1,560,452	1,517,050	43,402	1,411,985
Operating expenditures	47,675	35,896	11,779	34,898
Professional services	-	-	-	54
Capital outlay	3,095	779	2,316	3,163
Total County Auditor	1,611,222	1,553,725	57,497	1,450,100
County Treasurer				
Personnel and benefits	779,373	764,724	14,649	731,565
Operating expenditures	48,300	34,250	14,050	31,462
Professional services	200	39	161	78
Capital outlay	750	661	89	1,791
Total County Treasurer	828,623	799,674	28,949	764,896
Appraisal District				
Professional services	960,826	957,557	3,269	1,009,342
Total Appraisal District	960,826	957,557	3,269	1,009,342
Human Resources				
Personnel and benefits	291,139	277,530	13,609	260,608
Operating expenditures	59,450	48,865	10,585	15,559
Professional services	15,650	11,749	3,901	4,002
Capital outlay	500	258	242	1,604
Total Human Resources	366,739	338,402	28,337	281,773

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	2023		Variance With Final Budget	2022 Actual
	Budget	Actual		
Project Management				
Personnel and benefits	\$ 292,541	\$ 291,682	\$ 859	\$ 229,683
Operating expenditures	19,400	10,295	9,105	5,223
Professional services	-	-	-	26
Capital outlay	93,785	79,969	13,816	570
Total Project Management	<u>405,726</u>	<u>381,946</u>	<u>23,780</u>	<u>235,502</u>
Contract Management				
Personnel and benefits	-	-	-	62,692
Operating expenditures	-	-	-	2,861
Professional services	-	-	-	4,215
Capital outlay	-	-	-	23,213
Total Contract Management	<u>-</u>	<u>-</u>	<u>-</u>	<u>92,981</u>
Tax Assessor/Collector				
Personnel and benefits	2,158,053	2,128,084	29,969	2,076,511
Operating expenditures	97,745	88,979	8,766	86,828
Professional services	14,900	14,543	357	14,400
Capital outlay	5,620	2,641	2,979	9,951
Total Tax Assessor/Collector	<u>2,276,318</u>	<u>2,234,247</u>	<u>42,071</u>	<u>2,187,690</u>
Voter Registration				
Personnel and benefits	2,431	-	2,431	-
Operating expenditures	790	-	790	35
Professional services	50	-	50	-
Capital outlay	15,000	14,099	901	6,533
Total Voter Registration	<u>18,271</u>	<u>14,099</u>	<u>4,172</u>	<u>6,568</u>

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	2023		Variance With Final Budget	2022 Actual
	Budget	Actual		
Veterans Service Office				
Personnel and benefits	\$ 148,154	\$ 144,112	\$ 4,042	\$ 140,935
Operating expenditures	22,590	13,823	8,767	11,551
Professional services	7,290	5,460	1,830	2,269
Capital outlay	210	205	5	222
Total Veterans Service Office	<u>178,244</u>	<u>163,600</u>	<u>14,644</u>	<u>154,977</u>
Technology Services				
Personnel and benefits	3,484,024	3,447,976	36,048	3,322,700
Operating expenditures, as restated	191,250	128,570	62,680	129,596
Professional services	1,588,866	1,578,011	10,855	1,605,040
Capital outlay, as restated	9,229,072	9,217,694	11,378	1,739,058
Interest exp & fiscal charges, as restated	279,327	279,327	-	3,338
Total Technology Services	<u>14,772,539</u>	<u>14,651,578</u>	<u>120,961</u>	<u>6,799,732</u>
Building and Grounds				
Personnel and benefits	3,291,920	3,243,474	48,446	3,126,936
Operating expenditures	491,202	395,707	95,495	364,337
Professional services	37,030	32,658	4,372	30,777
Capital outlay	197,490	143,287	54,203	36,230
Total Building and Grounds	<u>4,017,642</u>	<u>3,815,126</u>	<u>202,516</u>	<u>3,558,280</u>
Historical Courthouse				
Operating expenditures	108,000	105,088	2,912	106,512
Professional services	26,696	26,394	302	14,172
Capital outlay	-	-	-	43,631
Total Historical Courthouse	<u>134,696</u>	<u>131,482</u>	<u>3,214</u>	<u>164,315</u>
Belton Annex				
Operating expenditures	101,200	92,557	8,643	62,398
Professional services	46,472	46,161	311	18,342
Capital outlay	-	-	-	46,233
Total Belton Annex	<u>147,672</u>	<u>138,718</u>	<u>8,954</u>	<u>126,973</u>

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	2023		Variance With Final Budget	2022 Actual
	Budget	Actual		
Sheriff's Administration Building				
Operating expenditures	\$ 165,872	\$ 173,188	\$ (7,316)	\$ 147,045
Professional services	19,305	19,090	215	16,043
Capital outlay	-	-	-	21,622
Total Sheriff's Administration Building	<u>185,177</u>	<u>192,278</u>	<u>(7,101)</u>	<u>184,710</u>
Justice Center				
Operating expenditures	712,250	702,869	9,381	596,455
Professional services	108,000	107,106	894	104,368
Capital outlay	-	-	-	75,529
Total Justice Center	<u>820,250</u>	<u>809,975</u>	<u>10,275</u>	<u>776,352</u>
Elections Building				
Operating expenditures	4,800	1,994	2,806	2,128
Total Elections Building	<u>4,800</u>	<u>1,994</u>	<u>2,806</u>	<u>2,128</u>
Communications Building				
Operating expenditures	250	82	168	-
Capital outlay	25,000	19,745	5,255	12,998
Total Communications Building	<u>25,250</u>	<u>19,827</u>	<u>5,423</u>	<u>12,998</u>
Belton DPS Building				
Operating expenditures	32,850	21,968	10,882	50,607
Professional services	41,974	41,570	404	30,618
Capital outlay	-	-	-	6,432
Total Belton DPS Building	<u>74,824</u>	<u>63,538</u>	<u>11,286</u>	<u>87,657</u>
EXPO Facilities				
Operating expenditures	247,150	234,362	12,788	208,435
Professional services	98,720	99,025	(305)	63,770
Capital outlay	-	-	-	189,848
Total EXPO Facilities	<u>345,870</u>	<u>333,387</u>	<u>12,483</u>	<u>462,053</u>

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	2023		Variance With Final Budget	2022 Actual
	Budget	Actual		
Temple Annex				
Operating expenditures	\$ 46,000	\$ 49,056	\$ (3,056)	\$ 40,747
Professional services	31,582	31,582	-	30,352
Capital outlay	-	-	-	7,375
Total Temple Annex	<u>77,582</u>	<u>80,638</u>	<u>(3,056)</u>	<u>78,474</u>
Killeen Annex				
Operating expenditures	78,100	71,915	6,185	65,477
Professional services	94,719	94,240	479	53,897
Capital outlay	-	-	-	25,590
Total Killeen Annex	<u>172,819</u>	<u>166,155</u>	<u>6,664</u>	<u>144,964</u>
Killeen DPS Building				
Operating expenditures	8,200	-	8,200	1,390
Capital outlay	-	-	-	2,166
Total Killeen DPS Building	<u>8,200</u>	<u>-</u>	<u>8,200</u>	<u>3,556</u>
Precinct 2 Building				
Operating expenditures	32,360	29,628	2,732	28,844
Professional services	35,659	33,132	2,527	8,244
Total Precinct 2 Building	<u>68,019</u>	<u>62,760</u>	<u>5,259</u>	<u>37,088</u>
Extension Office Building				
Operating expenditures	24,100	20,652	3,448	46,999
Professional services	30,234	30,050	184	27,916
Capital outlay	-	-	-	5,859
Total Extension Office Building	<u>54,334</u>	<u>50,702</u>	<u>3,632</u>	<u>80,774</u>
Health Department, Temple				
Operating expenditures	8,000	4,506	3,494	7,504
Professional services	1,880	1,495	385	1,380
Total Health Department, Temple	<u>9,880</u>	<u>6,001</u>	<u>3,879</u>	<u>8,884</u>

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	<u>2023</u>		Variance With Final Budget	2022 Actual
	<u>Budget</u>	<u>Actual</u>		
Exposition Center				
Professional services	\$ 786,453	\$ 788,294	\$ (1,841)	\$ 845,131
Capital outlay	500,000	500,000	-	250,000
Total Exposition Center	<u>1,286,453</u>	<u>1,288,294</u>	<u>(1,841)</u>	<u>1,095,131</u>
Museum				
Personnel and benefits	279,856	273,990	5,866	258,830
Operating expenditures	17,018	7,384	9,634	7,772
Professional services	2,300	1,940	360	2,500
Capital outlay	1,177	1,177	-	6,086
Total Museum	<u>300,351</u>	<u>284,491</u>	<u>15,860</u>	<u>275,188</u>
County Historical Commission				
Operating expenditures	10,810	10,896	(86)	7,155
Total County Historical Commission	<u>10,810</u>	<u>10,896</u>	<u>(86)</u>	<u>7,155</u>
Killeen JPO Building				
Operating expenditures	206,200	198,765	7,435	186,611
Professional services	76,106	69,106	7,000	62,387
Capital outlay	-	-	-	29,606
Total Killeen JPO Building	<u>282,306</u>	<u>267,871</u>	<u>14,435</u>	<u>278,604</u>
Diversion Center				
Operating expenditures	24,750	23,847	903	1,070
Professional services	11,650	10,435	1,215	-
Capital outlay	31,500	30,869	631	-
Total Diversion Center	<u>67,900</u>	<u>65,151</u>	<u>2,749</u>	<u>1,070</u>
Technology Services Building				
Operating expenditures	33,100	32,220	880	32,775
Professional services	10,030	8,452	1,578	7,788
Capital outlay	-	-	-	5,060
Total Technology Services Building	<u>43,130</u>	<u>40,672</u>	<u>2,458</u>	<u>45,623</u>

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	2023		Variance With Final Budget	2022 Actual
	Budget	Actual		
Temple CSCD Building				
Operating expenditures	\$ 24,750	\$ 22,402	\$ 2,348	\$ 13,199
Professional services	24,914	24,339	575	22,784
Capital outlay	-	-	-	3,610
Total Temple CSCD Building	<u>49,664</u>	<u>46,741</u>	<u>2,923</u>	<u>39,593</u>
Auction Building				
Operating expenditures	3,500	1,180	2,320	1,185
Total Auction Building	<u>3,500</u>	<u>1,180</u>	<u>2,320</u>	<u>1,185</u>
Election Equipment Storage Building				
Operating expenditures	10,250	3,475	6,775	4,405
Professional services	1,680	1,680	-	1,580
Total Election Equipment Storage Building	<u>11,930</u>	<u>5,155</u>	<u>6,775</u>	<u>5,985</u>
Central Jail Building				
Operating expenditures	1,138,950	1,037,749	101,201	466,663
Professional services	185,224	186,358	(1,134)	73,782
Capital outlay	-	-	-	79,974
Total Central Jail Building	<u>1,324,174</u>	<u>1,224,107</u>	<u>100,067</u>	<u>620,419</u>
Archives Building				
Operating expenditures	40,700	32,898	7,802	28,275
Professional services	4,400	4,350	50	3,380
Capital outlay	-	-	-	14,064
Total Archives Building	<u>45,100</u>	<u>37,248</u>	<u>7,852</u>	<u>45,719</u>
Engineer's Building				
Operating expenditures	14,950	10,996	3,954	7,570
Professional services	10,870	10,795	75	10,140
Capital outlay	-	-	-	2,166
Total Engineer's Building	<u>25,820</u>	<u>21,791</u>	<u>4,029</u>	<u>19,876</u>

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	2023		Variance With Final Budget	2022 Actual
	Budget	Actual		
Road & Bridge Yard Building				
Operating expenditures	\$ 68,800	\$ 69,766	\$ (966)	\$ 44,335
Professional services	5,141	4,876	265	6,307
Capital outlay	-	-	-	2,888
Total Road & Bridge Yard Building	73,941	74,642	(701)	53,530
Museum Building				
Operating expenditures	39,100	37,718	1,382	27,912
Professional services	27,288	27,188	100	25,157
Capital outlay	-	-	-	7,938
Total Museum Building	66,388	64,906	1,482	61,007
Animal Control Building				
Operating expenditures	56,900	53,663	3,237	37,230
Professional services	4,804	4,801	3	4,856
Capital outlay	-	-	-	1,465
Total Animal Control Building	61,704	58,464	3,240	43,551
Archive/Multi-Purpose Facility				
Personnel and benefits	399,154	394,382	4,772	372,490
Operating expenditures	45,800	31,790	14,010	34,728
Professional services	13,350	13,948	(598)	11,008
Capital outlay	1,000	358	642	15,351
Total Archive/Multi-Purpose Facility	459,304	440,478	18,826	433,577
TOTAL GENERAL ADMINISTRATION	40,992,377	39,695,779	1,296,598	28,725,215

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	2023		Variance With Final Budget	2022 Actual
	Budget	Actual		
JUDICIAL AND LEGAL				
County Court @ Law #1				
Personnel and benefits	\$ 525,803	\$ 495,786	\$ 30,017	\$ 510,313
Operating expenditures	25,860	19,368	6,492	8,121
Professional services	473,700	425,135	48,565	387,433
Capital outlay	3,455	3,374	81	-
Total County Court @ Law #1	<u>1,028,818</u>	<u>943,663</u>	<u>85,155</u>	<u>905,867</u>
County Court @ Law #2				
Personnel and benefits	405,708	404,310	1,398	383,132
Operating expenditures	10,700	6,651	4,049	7,721
Professional services	1,097,000	1,079,566	17,434	984,431
Total County Court @ Law #2	<u>1,513,408</u>	<u>1,490,527</u>	<u>22,881</u>	<u>1,375,284</u>
County Court @ Law #3				
Personnel and benefits	469,929	464,587	5,342	448,438
Operating expenditures	24,265	14,118	10,147	13,256
Professional services	193,200	180,719	12,481	160,013
Total County Court @ Law #3	<u>687,394</u>	<u>659,424</u>	<u>27,970</u>	<u>621,707</u>
Third Judicial District				
Assistance to governmental units & others	19,690	16,944	2,746	14,334
Total Third Judicial District	<u>19,690</u>	<u>16,944</u>	<u>2,746</u>	<u>14,334</u>
District Court Other				
Personnel and benefits	375	135	240	73,326
Operating expenditures	24,745	23,478	1,267	16,659
Professional services	10,200	9,482	718	2,221
Capital outlay	2,500	2,021	479	373
Total District Court Other	<u>37,820</u>	<u>35,116</u>	<u>2,704</u>	<u>92,579</u>

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	2023		Variance With Final Budget	2022 Actual
	Budget	Actual		
27th District Court				
Personnel and benefits	\$ 149,909	\$ 147,053	\$ 2,856	\$ 133,338
Operating expenditures	6,350	1,624	4,726	1,592
Professional services	658,250	628,930	29,320	582,579
Total 27th District Court	<u>814,509</u>	<u>777,607</u>	<u>36,902</u>	<u>717,509</u>
146th District Court				
Personnel and benefits	149,697	145,236	4,461	131,695
Operating expenditures	3,250	3,030	220	2,991
Professional services	1,545,250	1,508,136	37,114	1,391,860
Total 146th District Court	<u>1,698,197</u>	<u>1,656,402</u>	<u>41,795</u>	<u>1,526,546</u>
169th District Court				
Personnel and benefits	153,703	152,666	1,037	191,285
Operating expenditures	5,335	3,357	1,978	2,142
Professional services	44,750	38,652	6,098	23,892
Total 169th District Court	<u>203,788</u>	<u>194,675</u>	<u>9,113</u>	<u>217,319</u>
264th District Court				
Personnel and benefits	164,055	160,159	3,896	144,499
Operating expenditures	5,685	2,946	2,739	2,394
Professional services	594,250	560,140	34,110	481,154
Total 264th District Court	<u>763,990</u>	<u>723,245</u>	<u>40,745</u>	<u>628,047</u>
426th District Court				
Personnel and benefits	135,550	126,900	8,650	107,642
Operating expenditures	5,950	3,152	2,798	2,859
Professional services	582,050	553,485	28,565	507,202
Capital outlay	5,800	3,251	2,549	-
Total 426th District Court	<u>729,350</u>	<u>686,788</u>	<u>42,562</u>	<u>617,703</u>

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	2023		Variance With Final Budget	2022 Actual
	Budget	Actual		
478th District Court				
Personnel and benefits	\$ 123,808	\$ 121,556	\$ 2,252	\$ -
Operating expenditures	2,750	2,431	319	-
Professional services	92,500	99,000	(6,500)	9,746
Capital outlay	4,050	-	4,050	-
Total 478th District Court	<u>223,108</u>	<u>222,987</u>	<u>121</u>	<u>9,746</u>
District Clerk				
Personnel and benefits	1,352,345	1,307,018	45,327	1,286,569
Operating expenditures	157,250	136,330	20,920	120,494
Capital outlay	12,400	9,385	3,015	1,323
Total District Clerk	<u>1,521,995</u>	<u>1,452,733</u>	<u>69,262</u>	<u>1,408,386</u>
Justice of the Peace - Precinct 1				
Personnel and benefits	233,552	227,193	6,359	230,475
Operating expenditures	26,300	23,328	2,972	18,905
Professional services	169,000	133,725	35,275	151,125
Total Justice of the Peace - Precinct 1	<u>428,852</u>	<u>384,246</u>	<u>44,606</u>	<u>400,505</u>
Justice of the Peace - Precinct 2				
Personnel and benefits	369,528	353,773	15,755	312,444
Operating expenditures	37,910	25,300	12,610	26,642
Professional services	157,200	127,110	30,090	88,788
Capital outlay	5,760	1,863	3,897	-
Total Justice of the Peace - Precinct 2	<u>570,398</u>	<u>508,046</u>	<u>62,352</u>	<u>427,874</u>
Justice of the Peace - Precinct 3, PI 1				
Personnel and benefits	250,660	247,405	3,255	247,177
Operating expenditures	27,300	21,247	6,053	17,900
Professional services	86,000	71,649	14,351	70,821
Total Justice of the Peace - Precinct 3, PI 1	<u>363,960</u>	<u>340,301</u>	<u>23,659</u>	<u>335,898</u>

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	<u>2023</u>		Variance With Final Budget	2022 Actual
	<u>Budget</u>	<u>Actual</u>		
Justice of the Peace - Precinct 3, PI 2				
Personnel and benefits	\$ 270,896	\$ 267,654	\$ 3,242	\$ 256,434
Operating expenditures	35,725	24,371	11,354	20,209
Professional services	191,700	164,310	27,390	43,817
Capital outlay	2,800	459	2,341	104
Total Justice of the Peace - Precinct 3, PI 2	<u>501,121</u>	<u>456,794</u>	<u>44,327</u>	<u>320,564</u>
Justice of the Peace - Precinct 4, PI 1				
Personnel and benefits	386,510	383,612	2,898	356,397
Operating expenditures	45,150	31,613	13,537	26,871
Professional services	174,000	150,110	23,890	249,446
Capital outlay	1,050	935	115	-
Total Justice of the Peace - Precinct 4, PI 1	<u>606,710</u>	<u>566,270</u>	<u>40,440</u>	<u>632,714</u>
Justice of the Peace - Precinct 4, PI 2				
Personnel and benefits	313,500	300,491	13,009	390,042
Operating expenditures	26,845	18,907	7,938	21,125
Professional services	242,200	212,003	30,197	245,565
Capital outlay	7,530	7,192	338	-
Total Justice of the Peace - Precinct 4, PI 2	<u>590,075</u>	<u>538,593</u>	<u>51,482</u>	<u>656,732</u>
County Court Coordinator				
Personnel and benefits	317,438	313,916	3,522	276,331
Operating expenditures	20,365	14,705	5,660	13,491
Capital outlay	-	-	-	4,595
Total County Court Coordinator	<u>337,803</u>	<u>328,621</u>	<u>9,182</u>	<u>294,417</u>
Pretrial Services				
Personnel and benefits	904,341	898,172	6,169	813,135
Operating expenditures	57,300	38,462	18,838	37,801
Professional services	15,800	8,100	7,700	14,880
Capital outlay	1,500	1,389	111	1,934
Total Pretrial Services	<u>978,941</u>	<u>946,123</u>	<u>32,818</u>	<u>867,750</u>

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	2023		Variance	2022
	Budget	Actual	With Final Budget	
District Court Coordinator				
Personnel and benefits	\$ 581,754	\$ 573,105	\$ 8,649	\$ 375,192
Operating expenditures	26,655	19,067	7,588	16,575
Capital outlay	500	279	221	1,562
Total District Court Coordinator	608,909	592,451	16,458	393,329
County Attorney				
Personnel and benefits	3,916,054	3,903,267	12,787	3,642,549
Operating expenditures	111,475	75,078	36,397	80,258
Professional services	44,250	26,650	17,600	10,162
Capital outlay	72,550	56,764	15,786	1,666
Total County Attorney	4,144,329	4,061,759	82,570	3,734,635
District Attorney				
Personnel and benefits	3,648,337	3,607,831	40,506	3,375,661
Operating expenditures	108,775	106,630	2,145	107,298
Professional services	40,635	31,178	9,457	19,591
Capital outlay	34,025	29,413	4,612	16,370
Total District Attorney	3,831,772	3,775,052	56,720	3,518,920
Jury Fund Appropriations				
Operating expenditures	16,000	-	16,000	16,464
Professional services	144,000	134,979	9,021	115,084
Capital outlay	3,000	-	3,000	-
Total Jury Fund Appropriations	163,000	134,979	28,021	131,548
Guardian Ad Litem				
Personnel and benefits	534,883	523,314	11,569	440,814
Operating expenditures	22,450	13,347	9,103	13,462
Capital outlay	35,400	28,458	6,942	-
Total Guardian Ad Litem	592,733	565,119	27,614	454,276

(Continued)

**BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022**

	2023		Variance With Final Budget	2022 Actual
	Budget	Actual		
Mental Health Indigent Defense				
Personnel & benefits	\$ 159,954	\$ 152,889	\$ 7,065	\$ 131,554
Operating expenditures	17,765	4,479	13,286	5,060
Professional services	130,151	88,162	41,989	257,031
Capital outlay	-	-	-	333
Total Mental Health Indigent Defense	307,870	245,530	62,340	393,978
Cluster Court				
Personnel and benefits	18,327	17,414	913	17,357
Operating expenditures	4,475	1,677	2,798	1,924
Capital outlay	3,320	2,875	445	1,509
Total Cluster Court	26,122	21,966	4,156	20,790
Texas VINE Grant				
Professional services	26,100	25,213	887	26,075
Total Texas VINE Grant	26,100	25,213	887	26,075
TOTAL JUDICIAL AND LEGAL	23,320,762	22,351,174	969,588	20,745,032
PUBLIC SAFETY				
Law Enforcement Center - Jail				
Personnel and benefits	23,997,726	24,064,146	(66,420)	19,526,559
Operating expenditures	3,705,930	3,647,660	58,270	3,778,222
Professional services	11,729,120	11,455,085	274,035	10,868,742
Capital outlay	90,345	54,304	36,041	124,830
Total Law Enforcement Center - Jail	39,523,121	39,221,195	301,926	34,298,353
Ambulance Services				
Assistance to governmental units & others	5,000	-	5,000	188,989
Total Ambulance Services	5,000	-	5,000	188,989

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	2023		Variance With Final Budget	2022 Actual
	Budget	Actual		
Emergency Management				
Personnel and benefits	\$ 181,467	\$ 174,387	\$ 7,080	\$ 163,896
Operating expenditures	40,475	23,568	16,907	27,268
Professional services	20,500	(15,393)	35,893	44,460
Capital outlay	5,370	1,003	4,367	3,507
Total Emergency Management	247,812	183,565	64,247	239,131
County Fire Marshal				
Personnel and benefits	-	-	-	118,657
Operating expenditures	-	-	-	9,409
Professional services	-	-	-	2,320
Capital outlay	-	-	-	1,718
Total County Fire Marshal	-	-	-	132,104
Constable Precinct 1				
Personnel and benefits	252,697	246,567	6,130	228,181
Operating expenditures	59,815	31,529	28,286	28,647
Professional services	3,800	-	3,800	(187)
Capital outlay	7,480	7,185	295	2,580
Total Constable Precinct 1	323,792	285,281	38,511	259,221
Constable Precinct 2				
Personnel and benefits	174,256	170,812	3,444	159,055
Operating expenditures	44,600	21,800	22,800	22,350
Professional services	1,700	137	1,563	162
Capital outlay	74,994	62,156	12,838	5,689
Total Constable Precinct 2	295,550	254,905	40,645	187,256

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	2023		Variance	2022
	Budget	Actual	With Final Budget	Actual
Constable Precinct 3				
Personnel and benefits	\$ 551,913	\$ 540,804	\$ 11,109	\$ 500,241
Operating expenditures	113,475	67,986	45,489	72,235
Professional services	7,310	3,669	3,641	2,938
Capital outlay	32,450	16,827	15,623	8,102
Total Constable Precinct 3	<u>705,148</u>	<u>629,286</u>	<u>75,862</u>	<u>583,516</u>
Constable Precinct 4				
Personnel and benefits	1,133,778	1,102,182	31,596	1,006,606
Operating expenditures	150,280	116,725	33,555	115,195
Professional services	5,600	3,476	2,124	2,086
Capital outlay	151,055	135,002	16,053	9,575
Total Constable Precinct 4	<u>1,440,713</u>	<u>1,357,385</u>	<u>83,328</u>	<u>1,133,462</u>
Sheriff				
Personnel and benefits	7,581,087	7,513,566	67,521	5,987,897
Operating expenditures	1,121,125	1,019,531	101,594	1,055,878
Professional services	221,065	215,697	5,368	102,706
Capital outlay	925,480	897,838	27,642	291,524
Total Sheriff	<u>9,848,757</u>	<u>9,646,632</u>	<u>202,125</u>	<u>7,438,005</u>
Sheriff Summer Grant				
Personnel and benefits	103,430	103,071	359	88,550
Operating expenditures	23,920	23,760	160	23,100
Total Sheriff Summer Grant	<u>127,350</u>	<u>126,831</u>	<u>519</u>	<u>111,650</u>
Sheriff Overtime Grant				
Capital outlay	48,700	21,285	27,415	10,165
Total Sheriff Overtime Grant	<u>48,700</u>	<u>21,285</u>	<u>27,415</u>	<u>10,165</u>

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	2023		Variance With Final Budget	2022 Actual
	Budget	Actual		
Animal Shelter				
Personnel and benefits	\$ 395,664	\$ 351,705	\$ 43,959	\$ 372,446
Operating expenditures	58,160	36,899	21,261	23,319
Professional services	22,900	19,673	3,227	25,999
Capital outlay	30,650	22,478	8,172	7,417
Total Animal Shelter	<u>507,374</u>	<u>430,755</u>	<u>76,619</u>	<u>429,181</u>
Juvenile Probation Office				
Personnel and benefits	-	-	-	1,977,526
Operating expenditures	-	(19)	19	86,537
Professional services	-	-	-	188,169
Capital outlay	-	-	-	9,229
Total Juvenile Probation Office	<u>-</u>	<u>(19)</u>	<u>19</u>	<u>2,261,461</u>
Juvenile Probation Court Intake				
Personnel and benefits	1,230,606	1,170,092	60,514	-
Operating expenditures	71,886	45,144	26,742	-
Professional services	154,527	122,403	32,124	-
Capital outlay	55,754	46,528	9,226	-
Total Juvenile Probation Court Intake	<u>1,512,773</u>	<u>1,384,167</u>	<u>128,606</u>	<u>-</u>
Juvenile Probation Direct Supervision				
Personnel and benefits	832,739	793,581	39,158	-
Operating expenditures	70,600	37,173	33,427	-
Professional services	95,000	68,408	26,592	-
Capital outlay	1,790	1,667	123	-
Total Juvenile Probation Direct Supervision	<u>1,000,129</u>	<u>900,829</u>	<u>99,300</u>	<u>-</u>
Adult Probation Office, General				
Operating expenditures	47,550	46,259	1,291	42,285
Professional services	-	-	-	22,121
Capital outlay	14,300	9,679	4,621	-
Total Adult Probation Office, General	<u>61,850</u>	<u>55,938</u>	<u>5,912</u>	<u>64,406</u>

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	2023			
	Budget	Actual	Variance With Final Budget	2022 Actual
Department of Public Safety				
Personnel and benefits	\$ 104,242	\$ 103,443	\$ 799	\$ 97,669
Operating expenditures	26,095	16,895	9,200	18,296
Professional services	1,000	696	304	-
Capital outlay	21,000	20,053	947	14,308
Total Department of Public Safety	<u>152,337</u>	<u>141,087</u>	<u>11,250</u>	<u>130,273</u>
JJAEP				
Personnel and benefits	-	-	-	106,683
Operating expenditures	-	-	-	7,157
Professional services	-	-	-	114,976
Total JJAEP	<u>-</u>	<u>-</u>	<u>-</u>	<u>228,816</u>
Juvenile Probation Youth Services				
Professional services	44,000	36,994	7,006	-
Total Juvenile Probation Youth Services	<u>44,000</u>	<u>36,994</u>	<u>7,006</u>	<u>-</u>
Juvenile Probation Mental Health Assessments				
Professional services	107,000	110,100	(3,100)	-
Total Juvenile Probation Mental Health Assessments	<u>107,000</u>	<u>110,100</u>	<u>(3,100)</u>	<u>-</u>
Juvenile Probation Community Based Programs				
Personnel and benefits	406,575	362,011	44,564	-
Operating expenditures	10,050	2,915	7,135	-
Professional services	147,000	159,204	(12,204)	-
Total Juvenile Probation Community Based Programs	<u>563,625</u>	<u>524,130</u>	<u>39,495</u>	<u>-</u>

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	<u>2023</u>		Variance With Final Budget	2022 Actual
	<u>Budget</u>	<u>Actual</u>		
Juvenile Probation Community Mental Health Programs				
Personnel and benefits	\$ 61,024	\$ 30,863	\$ 30,161	\$ -
Professional services	15,000	4,615	10,385	-
Total Juvenile Probation Community Mental Health Program	<u>76,024</u>	<u>35,478</u>	<u>40,546</u>	<u>-</u>
Juvenile Detention Center				
Personnel and benefits	-	-	-	2,552,007
Operating expenditures	-	-	-	123,099
Professional services	-	-	-	346,346
Capital outlay	-	-	-	6,586
Total Juvenile Detention Center	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,028,038</u>
Juvenile Probation Residential Contracts				
Professional services	112,950	82,965	29,985	-
Total Juvenile Probation Residential Contracts	<u>112,950</u>	<u>82,965</u>	<u>29,985</u>	<u>-</u>
Juvenile Probation Post-Adjudicated Program				
Personnel and benefits	616,518	581,940	34,578	-
Operating expenditures	40,978	17,505	23,473	-
Professional services	115,320	7,143	108,177	-
Capital outlay	1,720	-	1,720	-
Total Juvenile Probation Post-Adjudicated Programs	<u>774,536</u>	<u>606,588</u>	<u>167,948</u>	<u>-</u>

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	2023		Variance With Final Budget	2022 Actual
	Budget	Actual		
Juvenile Probation Detention Program				
Personnel and benefits	\$ 2,119,559	\$ 2,083,875	\$ 35,684	\$ -
Operating expenditures	132,397	121,532	10,865	-
Professional services	342,995	423,504	(80,509)	-
Capital outlay	10,635	8,962	1,673	-
Total Juvenile Probation Detention Program	<u>2,605,586</u>	<u>2,637,873</u>	<u>(32,287)</u>	<u>-</u>
TOTAL PUBLIC SAFETY	<u>60,084,127</u>	<u>58,673,250</u>	<u>1,410,877</u>	<u>50,724,027</u>
HEALTH AND HUMAN SERVICES				
Solid Waste Disposal				
Operating expenditures	9,900	4,709	5,191	15,991
Total Solid Waste Disposal	<u>9,900</u>	<u>4,709</u>	<u>5,191</u>	<u>15,991</u>
Health and Sanitation				
Professional services	30,000	30,000	-	-
Assistance to governmental units & others	1,322,402	1,321,524	878	1,132,038
Total Health and Sanitation	<u>1,352,402</u>	<u>1,351,524</u>	<u>878</u>	<u>1,132,038</u>
Human Services				
Operating expenditures	-	887	(887)	1,476
Professional services	250,000	250,000	-	263,200
Total Human Services	<u>250,000</u>	<u>250,887</u>	<u>(887)</u>	<u>264,676</u>
County Welfare				
Professional services	75,000	62,550	12,450	100,095
Assistance to governmental units & others	-	-	-	20,000
Total County Welfare	<u>75,000</u>	<u>62,550</u>	<u>12,450</u>	<u>120,095</u>

(Continued)

**BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022**

	<u>2023</u>		Variance With Final Budget	2022 Actual
	<u>Budget</u>	<u>Actual</u>		
Direct Child Services - Local				
Operating expenditures	\$ 19,750	\$ 15,962	\$ 3,788	\$ 18,290
Professional services	5,250	5,365	(115)	6,710
Total Direct Child Services - Local	<u>25,000</u>	<u>21,327</u>	<u>3,673</u>	<u>25,000</u>
COVID-19				
Operating expenditures	-	-	-	155,730
Total COVID-19	<u>-</u>	<u>-</u>	<u>-</u>	<u>155,730</u>
TOTAL HEALTH AND HUMAN SERVICES	<u>1,712,302</u>	<u>1,690,997</u>	<u>21,305</u>	<u>1,713,530</u>
COUNTYWIDE ROAD AND BRIDGE				
General Road Administration				
Personnel & benefits	525,710	515,731	9,979	526,772
Operating expenditures	31,420	12,872	18,548	9,690
Professional services	82,980	78,475	4,505	61,310
Capital outlay	3,600	3,113	487	3,579
Total General Road Administration	<u>643,710</u>	<u>610,191</u>	<u>33,519</u>	<u>601,351</u>
Countywide Road and Bridge				
Personnel & benefits	5,236,085	5,170,570	65,515	4,844,683
Operating expenditures	680,200	705,530	(25,330)	794,293
Professional services	13,518	12,068	1,450	14,822
Capital outlay	245,381	244,178	1,203	65,362
Interest exp & fiscal charges	3,882	3,882	-	-
Total Countywide Road and Bridge	<u>6,179,066</u>	<u>6,136,228</u>	<u>42,838</u>	<u>5,719,160</u>
TOTAL COUNTYWIDE ROAD AND BRIDGE	<u>6,822,776</u>	<u>6,746,419</u>	<u>76,357</u>	<u>6,320,511</u>

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	2023		Variance With Final Budget	2022 Actual
	Budget	Actual		
CONSERVATION				
State Extension Services				
Personnel & benefits	\$ 251,673	\$ 229,443	\$ 22,230	\$ 248,013
Operating expenditures	82,651	58,887	23,764	55,153
Capital outlay	4,149	1,676	2,473	1,308
Total State Extension Services	<u>338,473</u>	<u>290,006</u>	<u>48,467</u>	<u>304,474</u>
4-H Youth Services				
Personnel & benefits	67,340	66,578	762	62,802
Operating expenditures	8,200	4,979	3,221	3,988
Professional services	261,800	243,182	18,618	207,609
Capital outlay	2,000	1,664	336	1,232
Total 4-H Youth Services	<u>339,340</u>	<u>316,403</u>	<u>22,937</u>	<u>275,631</u>
Game Warden, Trapper				
Operating expenditures	500	207	293	-
Professional services	38,400	38,400	-	38,400
Capital outlay	5,325	5,134	191	7,997
Total Game Warden, Trapper	<u>44,225</u>	<u>43,741</u>	<u>484</u>	<u>46,397</u>
Soil & Water Conservation				
Operating expenditures	4,000	-	4,000	-
Total Soil & Water Conservation	<u>4,000</u>	<u>-</u>	<u>4,000</u>	<u>-</u>
TOTAL CONSERVATION	<u>726,038</u>	<u>650,150</u>	<u>75,888</u>	<u>626,502</u>
TOTAL EXPENDITURES	<u><u>\$ 133,658,382</u></u>	<u><u>\$ 129,807,769</u></u>	<u><u>\$ 3,850,613</u></u>	<u><u>\$ 108,854,817</u></u>

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF OTHER FINANCING SOURCES (USES) - BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	2023		Variance With Final Budget	2022 Actual
	Budget	Actual		
OTHER SOURCES				
Leases (as lessee)	\$ 2,832	\$ 2,832	\$ -	\$ 109,968
Subscription proceeds	8,715,691	8,715,691	-	1,048,998
TOTAL OTHER SOURCES	8,718,523	8,718,523	-	1,158,966
TRANSFERS IN				
Special Revenue Funds	1,120,100	1,315,514	195,414	1,231,547
TOTAL TRANSFERS IN	1,120,100	1,315,514	195,414	1,231,547
TRANSFERS OUT				
Special Revenue Funds	(7,551,392)	(7,450,155)	101,237	(6,920,902)
Capital Projects Funds	(2,433,450)	(2,433,450)	-	(1,925,000)
TOTAL TRANSFERS OUT	(9,984,842)	(9,883,605)	101,237	(8,845,902)
NET OTHER FINANCING SOURCES (USES)	\$ (146,219)	\$ 150,432	\$ 296,651	\$ (6,455,389)

**BELL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2023**

	Special Revenue	Debt Service	Capital Projects	Total
ASSETS				
Cash and cash equivalents	\$ 22,300	\$ -	\$ -	\$ 22,300
Investments	37,857,094	3,466,280	2,431,196	43,754,570
Accounts receivable, net	2,553,716	39,281	-	2,592,997
Delinquent taxes receivable, net	149,653	378,626	-	528,279
Due from other funds	191,196	-	-	191,196
Inventories	289,187	-	-	289,187
TOTAL ASSETS	\$ 41,063,146	\$ 3,884,187	\$ 2,431,196	\$ 47,378,529
LIABILITIES				
Accounts payable	\$ 1,136,637	\$ -	\$ 220,725	\$ 1,357,362
Accrued expenditures payable and other	141,089	-	-	141,089
Due to other governmental units	255,062	-	-	255,062
Due to other funds	1,955,804	-	-	1,955,804
Unearned revenue	4,279,088	331,822	-	4,610,910
TOTAL LIABILITIES	7,767,680	331,822	220,725	8,320,227
FUND BALANCES				
Nonspendable				
Inventory	289,187	-	-	289,187
Restricted for				
Capital projects	-	-	371,652	371,652
Conservation	71,998	-	-	71,998
Countywide road and bridge	14,232,994	-	-	14,232,994
Debt service	-	3,552,365	-	3,552,365
Elections	73,251	-	-	73,251
Health and human services	523,805	-	-	523,805
Judicial and legal	4,037,843	-	-	4,037,843
Law library books and services	769,560	-	-	769,560
Public safety	4,243,967	-	-	4,243,967
Committed for				
Conservation	678,907	-	-	678,907
Assigned for				
Capital projects	-	-	1,838,819	1,838,819
Conservation	59,936	-	-	59,936
Countywide road and bridge	2,514,471	-	-	2,514,471
Health and human services	377,021	-	-	377,021
Judicial and legal	11,161	-	-	11,161
Law library books and services	482,873	-	-	482,873
Public safety	4,928,492	-	-	4,928,492
TOTAL FUND BALANCES	33,295,466	3,552,365	2,210,471	39,058,302
TOTAL LIABILITIES AND FUND BALANCES	\$ 41,063,146	\$ 3,884,187	\$ 2,431,196	\$ 47,378,529

BELL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Year Ended September 30, 2023

	Special Revenue	Debt Service	Capital Projects	Total
REVENUES				
Ad valorem taxes	\$ 9,610,007	\$ 17,633,436	\$ -	\$ 27,243,443
Hotel occupancy tax	1,520,050	-	-	1,520,050
Fees of office	1,239,366	-	-	1,239,366
Fines & forfeits	166,129	-	-	166,129
Intergovernmental	10,465,363	-	-	10,465,363
Adult probation program payments	1,926,969	-	-	1,926,969
Interest and other	2,977,534	422,005	21,699	3,421,238
Contributions for assistance programs	900	-	-	900
TOTAL REVENUES	27,906,318	18,055,441	21,699	45,983,458
EXPENDITURES				
Current:				
General administration	402,831	-	-	402,831
Judicial and legal	388,643	-	-	388,643
Public safety	17,326,582	-	-	17,326,582
Health and human services	4,463,052	-	-	4,463,052
Countywide road and bridge	7,665,780	-	-	7,665,780
Conservation	77,118	-	-	77,118
Law library books and services	96,962	-	-	96,962
Principal retirement	-	12,855,000	-	12,855,000
Interest expenditures and fiscal charges	-	4,650,162	-	4,650,162
Capital outlay	-	-	1,837,104	1,837,104
TOTAL EXPENDITURES	30,420,968	17,505,162	1,837,104	49,763,234
Excess (deficiency) of revenues Over expenditures	(2,514,650)	550,279	(1,815,405)	(3,779,776)
OTHER FINANCING SOURCES (USES)				
Transfers in	8,300,391	-	1,342,450	9,642,841
Transfers out	(2,165,750)	-	-	(2,165,750)
NET OTHER FINANCING SOURCES (USES)	6,134,641	-	1,342,450	7,477,091
Net change in fund balances	3,619,991	550,279	(472,955)	3,697,315
Fund balances at beginning of year	29,675,475	3,002,086	2,683,426	35,360,987
Fund balances at end of year	<u>\$ 33,295,466</u>	<u>\$ 3,552,365</u>	<u>\$ 2,210,471</u>	<u>\$ 39,058,302</u>

**BELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS**

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes. Individual funds are as follows:

Special Road and Bridge Fund

To account for the costs of operating and maintaining all County-owned roads and bridges. Financing is provided by a specific annual property tax levy.

Law Library Fund

To account for the costs of operating and maintaining a law library for public use. Financing is provided through fees charged as a part of court costs for cases processed through the County and District Courts.

Lateral Road Fund

To account for the costs of maintaining certain County roads. Financing is provided by monies received from the State of Texas.

Adopt a Road Fund

To account for the revenues and expenditures associated with volunteer organizations that committee to clean up the right of ways on county roads.

Adult Probation Fund

To account for the collection of probation fees and payment of expenditures related to the operation of the Bell County office of the Adult Probation Department of the State of Texas.

Adult Probation CCP Fund

To account for the collection of revenue and payment of expenditures related to the Community Correction Programs of the Bell County office of the Adult Probation Department of the State of Texas.

Adult Probation Diversion Treatment Program

To account for the collection of revenue and payment of expenditures related to the Alternatives to Incarceration Programs of the Bell County office of the Adult Probation Department of the State of Texas.

Texas Juvenile Probation Commission Grants

To account for the revenues and expenditures related to the portion of the Juvenile Probation Department funded by the State.

County Attorney State Supplement Grants

To account for monies received and distributed from state supplemental funds for salary and/or operations of the county attorney's office.

County Attorney Hot Check Fund

To account for the collection and payment of fees earned on collection of insufficient funds checks turned over to the County Attorney for collection.

County Attorney Forfeiture Fund

To account for monies confiscated by and awarded to the County Attorney's office for drug or gambling-related arrests and investigations.

**BELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS (CONTINUED)**

Pretrial Diversion Program

To account for collection of diversion fees and payment of expenditures for the Pretrial Diversion Program.

National School Lunch Program

To account for monies disbursed and reimbursed to operate the National School Lunch Program for the Bell County Juvenile Probation Detention Center.

Indigent Health Care Fund

To account for the costs of providing health care to indigent residents. Financing is provided by annual property tax revenues.

Indigent Health Care Administration

To account for the costs of administering the indigent health care program.

Texas Health Institute

To account for funds received from various local agencies for collaboratively developing innovative health care solutions in order to improve the health of people in the local community.

Community Relief Fund

To account for private donations to be distributed to needy families in the County.

Communication Center

To account for the costs of maintaining the Bell County Communication Center. Financing is provided by monies received from the participating entities.

Communication Center Special Projects Fund

To account for the costs of special capital projects in the Bell County Communication Center. Financing is provided by use of revenue funds and designated funds from operating.

Bell County Expo/4-H Youth Fund

To account for the special funds set aside for the 4-H youth services provided by the Bell County Expo Center.

Bell County Organized Crime Federal Forfeiture Fund

To account for monies confiscated by and awarded to the Bell County Organized Crime Organization during drug-related arrest and investigation that are under federal jurisdictions.

Bell County Organized Crime Operating Fund

To account for the cost of maintaining the Bell County Organized Crime Organization. Funding is provided by monies forfeited through drug-related convictions that are under either federal or state jurisdiction.

Bell County Organized Crime State Forfeiture Fund

To account for monies confiscated by and awarded to the Bell County Organized Crime Organization during drug-related arrest and investigation that are under state jurisdiction.

**BELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS (CONTINUED)**

Cemetery Fund

To account for private donations and County contributions to be expended for the maintenance of the cemeteries in the County.

District Attorney Forfeiture of Contraband Fund

To account for certain funds confiscated by and awarded to the District Attorney's Office.

District Attorney DHS Fund

To account for funds collected and disbursed to prosecute welfare fraud cases.

District Attorney Hot Check Fund

To account for the collection and payment of fees earned on collection of insufficient funds checks turned over to the District Attorney for collection.

District Attorney Forfeiture Fund

To account for monies confiscated by and awarded to the District Attorney's office during gambling-related arrests and investigations.

District Attorney Federal Forfeiture Fund

To account for monies confiscated by and awarded to the District Attorney's office during gambling-related arrests and investigations.

Inmate Commissary Fund

To account for collection and disbursement of funds related to sale and purchase of sundry items in jail commissary.

Sheriff Forfeiture Fund

To account for monies confiscated by and awarded to the Sheriff's office during drug-related arrests and investigations.

27th Judicial District Fund

To account for monies received and distributed from state supplemental funds for salaries of the District Attorney's Office.

Drug Court

To account for court cost collected and grant monies received for the purpose of operating a drug court. The grant funds were provided by The Criminal Justice Division of the State of Texas.

Veterans Court

To account for court cost collected and grant monies received for the purpose of operating a veteran's court. The grant funds were provided by The Criminal Justice Division of the State of Texas.

Veterans Financial Assistance Grant

To account for grant monies received for the purpose of assisting veterans and surviving spouses with financial assistance. The grant funds are provided by the Texas Veterans Commission.

**BELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS (CONTINUED)**

Indigent Defense Grant

To account for grant monies collected and distributed for the purpose of creating and implementing a web-based monitoring program for indigent defense operations as funded by the Task Force on Indigent Defense.

Regional Habitat Conservation Grant

To account for grant monies collected and distributed for the purpose of developing a Regional Habitat Conservation Plan. The grant funds are provided U.S. Fish and Wildlife.

Justice of the Peace Technology Fund

To account for monies collected and disbursed for the purpose of enhancing technology in the Justice of the Peace courts. Financing is provided through fees charged as part of court cost for cases processed through the Justice of the Peace courts.

County and District Clerk's Technology Fund

To account for monies collected and disbursed for the purpose of enhancing technology in the County and District Clerk offices. Financing is provided through fees charged as part of court cost for cases processed through the County and District Courts.

District Clerk Technology Fund

To account for monies collected and disbursed for the purpose of enhancing technology in the District Clerk office. Financing is provided through fees charged as part of court cost for cases processed through the District Court.

Court Records Preservation

To account for monies collected and disbursed for the purpose of preserving court documents. Financing is provided through fees charged as part of court cost for cases processed through the County and District Courts.

Bell County Records Management

To account for monies collected and disbursed for the purpose of preserving court documents. Financing is provided through fees charged as part of court cost for cases processed through the County and District Courts.

County Clerk Records Management

To account for monies collected and disbursed for the purpose of preserving court documents. Financing is provided through fees charged as part of court cost for cases processed through the County and District Courts.

Constable Forfeiture Fund

To account for monies confiscated by and awarded to one of the constable offices during related arrests and investigations.

Election Equipment Services

To account for statutorily designed monies collected from other agencies for election services and for the disbursement of those fund for the purpose of conducting elections.

**BELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS (CONTINUED)**

Electronic Filing Transaction Fee

To account for monies collected and disbursed for the purpose of converting software and hardware to accept civil e-filings in District, County and Justice of the Peace courts.

Body Armor Grant

To account for grant monies collected and disbursed for the purchase of rifle resistant body armor for the Bell Sheriff's Office funded by the Body Armor Grant Program.

Sheriff Byrne Grant

To account for grant monies collected and disbursed for the purchase of equipment for the Bell Sheriff's Office funded by the Byrne Discretionary Community Project Funding/Byrne Discretionary Grants Program.

Texas Agri-Life Study

To account for contributions collected and disbursed for a study of the Salado Creek watershed.

Hotel Occupancy Tax

To account for the collection and disbursement of a hotel occupancy tax for the purpose of promoting conventions and tourism.

ARPA Funding

To account for American Rescue Plan Act Funding received for the purpose of addressing needs identified during the COVID pandemic. These funds are being used to issue small business grants, address losses in tourism, expand broadband and courtroom technology and enhance services provided to the homeless and youth within the County.

ASR Project Fund

To account for contributions collected and disbursed for an Aquifer Storage and recovery project.

BELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
September 30, 2023 with Comparative Totals
for September 30, 2022

	Special Road and Bridge Fund	Law Library Fund	Lateral Road Fund	Adopt a Road Fund
ASSETS				
Cash and cash equivalents	\$ -	\$ 50	\$ -	\$ -
Investments	17,442,870	1,237,307	53	9
Accounts receivable, net	17,523	61	-	-
Delinquent taxes receivable, net	149,653	-	-	-
Due from other funds	53,017	22,413	1,238	-
Inventories and prepaid items	37,712	-	-	-
TOTAL ASSETS	\$ 17,700,775	\$ 1,259,831	\$ 1,291	\$ 9
LIABILITIES				
Accounts payable	\$ 733,659	\$ 6,116	\$ 1,291	\$ -
Accrued expenditures payable and other	750	1,282	-	-
Due to other governmental units and others	-	-	-	-
Due to other funds	53,018	-	-	-
Unearned revenue	128,171	-	-	-
TOTAL LIABILITIES	915,598	7,398	1,291	-
FUND BALANCES				
Nonspendable				
Inventories and prepaid items	37,712	-	-	-
Restricted for				
Countywide road and bridge	14,232,994	-	-	-
Conservation	-	-	-	-
Elections	-	-	-	-
Health and human services	-	-	-	-
Judicial and legal	-	-	-	-
Law library books and services	-	769,560	-	-
Public safety	-	-	-	-
Committed for				
Conservation	-	-	-	-
Assigned for				
Conservation	-	-	-	9
Countywide road and bridge	2,514,471	-	-	-
Health and human services	-	-	-	-
Judicial and legal	-	-	-	-
Law library books and services	-	482,873	-	-
Public safety	-	-	-	-
TOTAL FUND BALANCES	16,785,177	1,252,433	-	9
TOTAL LIABILITIES AND FUND BALANCES	\$ 17,700,775	\$ 1,259,831	\$ 1,291	\$ 9

Adult Probation Fund	Adult Probation CCP Fund	Adult Probation Diversion Treatment Program	Texas Juvenile Probation Commission Grants	County Attorney State Supplement Grants	County Attorney Hot Check Fund
\$ 12,591	\$ -	\$ -	\$ -	\$ -	\$ -
2,312,071	38,565	590	1,264,434	77,218	36,983
19,659	-	-	5,934	-	240
-	-	-	-	-	-
-	11,072	17,772	-	-	-
25	50	-	-	-	-
\$ 2,344,346	\$ 49,687	\$ 18,362	\$ 1,270,368	\$ 77,218	\$ 37,223
\$ 18,943	\$ 7,220	\$ 3,276	\$ 92,213	\$ -	\$ 58
1,046	-	-	-	-	-
-	-	-	-	-	-
21,194	-	-	170,419	-	-
-	-	-	-	177	-
41,183	7,220	3,276	262,632	177	58
25	50	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	77,041	30,986
-	-	-	-	-	-
2,303,138	42,417	15,086	1,007,736	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	6,179
-	-	-	-	-	-
-	-	-	-	-	-
2,303,163	42,467	15,086	1,007,736	77,041	37,165
\$ 2,344,346	\$ 49,687	\$ 18,362	\$ 1,270,368	\$ 77,218	\$ 37,223

(Continued)

BELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
September 30, 2023 with Comparative Totals
for September 30, 2022

	County Attorney Forfeiture Fund	Pretrial Diversion Program	National School Lunch Program	Indigent Health Care Fund
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 7,339
Investments	4,338	22,785	2,159	518,120
Accounts receivable, net	-	-	25,091	8,332
Delinquent taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Inventories and prepaid items	-	-	-	-
TOTAL ASSETS	\$ 4,338	\$ 22,785	\$ 27,250	\$ 533,791
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ 12,625	\$ 69,152
Accrued expenditures payable and other	-	-	4,071	-
Due to other governmental units and others	-	-	-	-
Due to other funds	-	22,785	10,554	265,295
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	-	22,785	27,250	334,447
FUND BALANCES				
Nonspendable				
Inventories and prepaid items	-	-	-	-
Restricted for				
Countywide road and bridge	-	-	-	-
Conservation	-	-	-	-
Elections	-	-	-	-
Health and human services	-	-	-	199,344
Judicial and legal	4,338	-	-	-
Law library books and services	-	-	-	-
Public safety	-	-	-	-
Committed for				
Conservation	-	-	-	-
Assigned for				
Conservation	-	-	-	-
Countywide road and bridge	-	-	-	-
Health and human services	-	-	-	-
Judicial and legal	-	-	-	-
Law library books and services	-	-	-	-
Public safety	-	-	-	-
TOTAL FUND BALANCES	4,338	-	-	199,344
TOTAL LIABILITIES AND FUND BALANCES	\$ 4,338	\$ 22,785	\$ 27,250	\$ 533,791

Indigent Health Care Administration	Texas Health Institute	Community Relief Fund	Communication Center	Communication Center Special Projects Fund	Bell County Expo/4-H Youth Fund
\$ -	\$ -	\$ -	\$ 70	\$ -	\$ -
386,866	1,590	45,176	2,287,939	735,892	633,869
1,270	-	-	2,162,794	-	-
-	-	-	-	-	-
-	-	-	-	-	45,038
1,400	-	-	-	-	-
\$ 389,536	\$ 1,590	\$ 45,176	\$ 4,450,803	\$ 735,892	\$ 678,907
\$ 3,309	\$ -	\$ 1,595	\$ 48,661	\$ -	\$ -
7,656	-	-	124,523	-	-
-	-	-	-	-	-
150	-	-	7,824	-	-
-	-	-	-	-	-
11,115	-	1,595	181,008	-	-
1,400	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,590	43,581	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	80,892	-
-	-	-	-	-	678,907
-	-	-	-	-	-
-	-	-	-	-	-
377,021	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	4,269,795	655,000	-
378,421	1,590	43,581	4,269,795	735,892	678,907
\$ 389,536	\$ 1,590	\$ 45,176	\$ 4,450,803	\$ 735,892	\$ 678,907

(Continued)

BELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
September 30, 2023 with Comparative Totals
for September 30, 2022

	Bell County Organized Crime Federal Forfeiture Fund	Bell County Organized Crime Operating Fund	Bell County Organized Crime State Forfeiture Fund	Cemetery Fund
ASSETS				
Cash and cash equivalents	\$ -	\$ 200	\$ -	\$ -
Investments	31,575	100,029	13,381	2,494
Accounts receivable, net	-	-	-	-
Delinquent taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Inventories and prepaid items	-	-	-	-
TOTAL ASSETS	\$ 31,575	\$ 100,229	\$ 13,381	\$ 2,494
LIABILITIES				
Accounts payable	\$ -	\$ 1,565	\$ -	\$ -
Accrued expenditures payable and other	-	-	-	-
Due to other governmental units and others	-	-	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	-	1,565	-	-
FUND BALANCES				
Nonspendable				
Inventories and prepaid items	-	-	-	-
Restricted for				
Countywide road and bridge	-	-	-	-
Conservation	-	-	-	2,494
Elections	-	-	-	-
Health and human services	-	-	-	-
Judicial and legal	-	-	-	-
Law library books and services	-	-	-	-
Public safety	31,575	98,664	13,201	-
Committed for				
Conservation	-	-	-	-
Assigned for				
Conservation	-	-	-	-
Countywide road and bridge	-	-	-	-
Health and human services	-	-	-	-
Judicial and legal	-	-	-	-
Law library books and services	-	-	-	-
Public safety	-	-	180	-
TOTAL FUND BALANCES	31,575	98,664	13,381	2,494
TOTAL LIABILITIES AND FUND BALANCES	\$ 31,575	\$ 100,229	\$ 13,381	\$ 2,494

District Attorney Forfeiture of Contraband Fund	District Attorney DHS Fund	District Attorney Hot Check Fund	District Attorney Forfeiture Fund	District Attorney Federal Forfeiture Fund	Inmate Commissary Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
266,584	12,556	4,088	6	5	644,115
-	-	-	-	-	13,427
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 266,584</u>	<u>\$ 12,556</u>	<u>\$ 4,088</u>	<u>\$ 6</u>	<u>\$ 5</u>	<u>\$ 657,542</u>
\$ 505	\$ -	\$ 30	\$ -	\$ -	\$ 37,834
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	306
-	-	-	-	-	-
505	-	30	-	-	38,140
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
266,079	12,556	4,058	6	5	-
-	-	-	-	-	-
-	-	-	-	-	619,402
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>266,079</u>	<u>12,556</u>	<u>4,058</u>	<u>6</u>	<u>5</u>	<u>619,402</u>
<u>\$ 266,584</u>	<u>\$ 12,556</u>	<u>\$ 4,088</u>	<u>\$ 6</u>	<u>\$ 5</u>	<u>\$ 657,542</u>

(Continued)

BELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
September 30, 2023 with Comparative Totals
for September 30, 2022

	Sheriff Forfeiture Fund	27th Judicial District Fund	Drug Court	Veterans Court
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Investments	16,288	7,571	171,845	32,201
Accounts receivable, net	-	-	14,084	10,525
Delinquent taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Inventories and prepaid items	-	-	-	-
TOTAL ASSETS	\$ 16,288	\$ 7,571	\$ 185,929	\$ 42,726
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued expenditures payable and other	-	-	-	-
Due to other governmental units and others	-	-	-	-
Due to other funds	-	3,267	7,732	42,726
Unearned revenue	-	1,088	-	-
TOTAL LIABILITIES	-	4,355	7,732	42,726
FUND BALANCES				
Nonspendable				
Inventories and prepaid items	-	-	-	-
Restricted for				
Countywide road and bridge	-	-	-	-
Conservation	-	-	-	-
Elections	-	-	-	-
Health and human services	-	-	-	-
Judicial and legal	-	3,216	173,215	-
Law library books and services	-	-	-	-
Public safety	12,771	-	-	-
Committed for				
Conservation	-	-	-	-
Assigned for				
Conservation	-	-	-	-
Countywide road and bridge	-	-	-	-
Health and human services	-	-	-	-
Judicial and legal	-	-	4,982	-
Law library books and services	-	-	-	-
Public safety	3,517	-	-	-
TOTAL FUND BALANCES	16,288	3,216	178,197	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 16,288	\$ 7,571	\$ 185,929	\$ 42,726

Veterans Financial Assistance Grant	Indigent Defense Grant	Regional Habitat Conservation Grant	Justice of the Peace Technology Fund	County and District Clerks Technology Fund	District Clerk Technology Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34,129	959	77,790	810,094	105,650	132,097
-	-	17,355	618	80	92
-	-	-	-	-	-
-	-	17,355	2,297	597	5,265
-	-	-	-	-	-
<u>\$ 34,129</u>	<u>\$ 959</u>	<u>\$ 112,500</u>	<u>\$ 813,009</u>	<u>\$ 106,327</u>	<u>\$ 137,454</u>
\$ -	\$ -	\$ 43,255	\$ 3,601	\$ 1,727	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	43,255	3,601	1,727	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	69,245	-	-	-
-	-	-	-	-	-
34,129	-	-	-	-	-
-	959	-	809,408	104,600	137,454
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>34,129</u>	<u>959</u>	<u>69,245</u>	<u>809,408</u>	<u>104,600</u>	<u>137,454</u>
<u>\$ 34,129</u>	<u>\$ 959</u>	<u>\$ 112,500</u>	<u>\$ 813,009</u>	<u>\$ 106,327</u>	<u>\$ 137,454</u>

(Continued)

BELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
September 30, 2023 with Comparative Totals
for September 30, 2022

	Court Records Preservation	Bell County Records Management	County Clerk Records Management	Constable Forfeiture Fund
ASSETS				
Cash and cash equivalents	\$ 10	\$ 5	\$ 2,035	\$ -
Investments	77,983	742,040	1,311,863	3,700
Accounts receivable, net	112	608	6	-
Delinquent taxes receivable, net	-	-	-	-
Due from other funds	7,382	7,453	297	-
Inventories and prepaid items	-	-	-	-
TOTAL ASSETS	\$ 85,487	\$ 750,106	\$ 1,314,201	\$ 3,700
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued expenditures payable and other	1,761	-	-	-
Due to other governmental units and others	-	-	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	1,761	-	-	-
FUND BALANCES				
Nonspendable				
Inventories and prepaid items	-	-	-	-
Restricted for				
Countywide road and bridge	-	-	-	-
Conservation	-	-	-	-
Elections	-	-	-	-
Health and human services	-	-	-	-
Judicial and legal	83,726	750,106	1,314,201	-
Law library books and services	-	-	-	-
Public safety	-	-	-	3,700
Committed for				
Conservation	-	-	-	-
Assigned for				
Conservation	-	-	-	-
Countywide road and bridge	-	-	-	-
Health and human services	-	-	-	-
Judicial and legal	-	-	-	-
Law library books and services	-	-	-	-
Public safety	-	-	-	-
TOTAL FUND BALANCES	83,726	750,106	1,314,201	3,700
TOTAL LIABILITIES AND FUND BALANCES	\$ 85,487	\$ 750,106	\$ 1,314,201	\$ 3,700

Election Equipment Services	Electronic Filing Transaction Fee	Body Armor Grant	Sheriff Byrne Grant	Texas Agri-Life Study	Hotel Occupancy Tax
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
73,915	265,897	-	15,385	59,927	1,399,280
-	46	62,550	49,338	-	136,846
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 73,915</u>	<u>\$ 265,943</u>	<u>\$ 62,550</u>	<u>\$ 64,723</u>	<u>\$ 59,927</u>	<u>\$ 1,536,126</u>
\$ 664	\$ -	\$ -	\$ 49,338	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	255,062
-	54	62,550	-	-	1,281,064
-	-	-	-	-	-
<u>664</u>	<u>54</u>	<u>62,550</u>	<u>49,338</u>	<u>-</u>	<u>1,536,126</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
73,251	-	-	-	-	-
-	265,889	-	-	-	-
-	-	-	-	-	-
-	-	-	15,385	-	-
-	-	-	-	-	-
-	-	-	-	59,927	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>73,251</u>	<u>265,889</u>	<u>-</u>	<u>15,385</u>	<u>59,927</u>	<u>-</u>
<u>\$ 73,915</u>	<u>\$ 265,943</u>	<u>\$ 62,550</u>	<u>\$ 64,723</u>	<u>\$ 59,927</u>	<u>\$ 1,536,126</u>

(Continued)

BELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
September 30, 2023 with Comparative Totals
for September 30, 2022

	ARPA Funding	ASR Project	Totals	
			2023	2022
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ 22,300	\$ 16,028
Investments	4,394,813	-	37,857,094	36,732,762
Accounts receivable, net	-	7,125	2,553,716	361,802
Delinquent taxes receivable, net	-	-	149,653	114,687
Due from other funds	-	-	191,196	785,227
Inventories and prepaid items	250,000	-	289,187	90,448
TOTAL ASSETS	\$ 4,644,813	\$ 7,125	\$ 41,063,146	\$ 38,100,954
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ 1,136,637	\$ 1,648,543
Accrued expenditures payable and other	-	-	141,089	130,674
Due to other governmental units and others	-	-	255,062	167,533
Due to other funds	-	6,866	1,955,804	1,680,424
Unearned revenue	4,149,652	-	4,279,088	4,798,305
TOTAL LIABILITIES	4,149,652	6,866	7,767,680	8,425,479
FUND BALANCES				
Nonspendable				
Inventories and prepaid items	250,000	-	289,187	90,448
Restricted for				
Countywide road and bridge	-	-	14,232,994	14,894,038
Conservation	-	259	71,998	63,043
Elections	-	-	73,251	-
Health and human services	245,161	-	523,805	598,952
Judicial and legal	-	-	4,037,843	3,400,495
Law library books and services	-	-	769,560	667,293
Public safety	-	-	4,243,967	2,880,526
Committed for				
Conservation	-	-	678,907	608,031
Assigned for				
Conservation	-	-	59,936	7,313
Countywide road and bridge	-	-	2,514,471	1,744,606
Health and human services	-	-	377,021	473,180
Judicial and legal	-	-	11,161	6,178
Law library books and services	-	-	482,873	465,178
Public safety	-	-	4,928,492	3,776,194
TOTAL FUND BALANCES	495,161	259	33,295,466	29,675,475
TOTAL LIABILITIES AND FUND BALANCES	\$ 4,644,813	\$ 7,125	\$ 41,063,146	\$ 38,100,954

**BELL COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT**



BELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
Year Ended September 30, 2023 with Comparative Totals
for Year Ended September 30, 2022

	Special Road and Bridge Fund	Law Library Fund	Lateral Road Fund	Adopt a Road Fund
REVENUES				
Ad valorem taxes	\$ 6,668,038	\$ -	\$ -	\$ -
Hotel occupancy tax	-	-	-	-
Fees of office	-	256,065	-	-
Fines and forfeits	-	-	-	-
Intergovernmental	115,215	-	59,520	-
Adult probation program payments	-	-	-	-
Licenses and permits	-	-	-	-
Interest and other	880,376	53,843	-	-
Contributions for assistance programs	-	-	-	-
TOTAL REVENUES	7,663,629	309,908	59,520	-
EXPENDITURES				
General administration	-	109,984	-	-
Judicial and legal	-	-	-	-
Public safety	-	-	-	-
Health and human services	-	-	-	-
Countywide road and bridge	7,570,903	-	94,877	-
Conservation	-	-	-	-
Law library books and services	-	96,962	-	-
TOTAL EXPENDITURES	7,570,903	206,946	94,877	-
Excess (deficiency) of revenues over expenditures	92,726	102,962	(35,357)	-
OTHER FINANCING SOURCES (USES)				
Transfers in	768,290	17,000	-	-
Transfers out	(768,290)	-	-	-
NET OTHER FINANCING SOURCES (USES)	-	17,000	-	-
Net change in fund balances	92,726	119,962	(35,357)	-
Fund balances at beginning of year	16,692,451	1,132,471	35,357	9
Fund balances at end of year	<u>\$ 16,785,177</u>	<u>\$ 1,252,433</u>	<u>\$ -</u>	<u>\$ 9</u>

Adult Probation Fund	Adult Probation CCP Fund	Adult Probation Diversion Treatment Program	Texas Juvenile Probation Commission Grants	County Attorney State Supplement Grants	County Attorney Hot Check Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
307,165	-	-	-	7,850	4,537
-	-	-	-	-	-
1,156,471	596,958	313,335	2,473,821	-	-
1,914,068	-	12,901	-	-	-
-	-	-	-	-	-
111,137	-	-	43,499	3,640	6,094
-	-	-	-	-	-
<u>3,488,841</u>	<u>596,958</u>	<u>326,236</u>	<u>2,517,320</u>	<u>11,490</u>	<u>10,631</u>
-	-	-	-	-	-
-	-	-	-	8,449	1,923
2,961,437	595,511	348,155	1,952,034	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,961,437</u>	<u>595,511</u>	<u>348,155</u>	<u>1,952,034</u>	<u>8,449</u>	<u>1,923</u>
527,404	1,447	(21,919)	565,286	3,041	8,708
-	6,684	25,919	-	-	-
<u>(32,603)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(11,665)</u>
<u>(32,603)</u>	<u>6,684</u>	<u>25,919</u>	<u>-</u>	<u>-</u>	<u>(11,665)</u>
494,801	8,131	4,000	565,286	3,041	(2,957)
<u>1,808,362</u>	<u>34,336</u>	<u>11,086</u>	<u>442,450</u>	<u>74,000</u>	<u>40,122</u>
<u>\$ 2,303,163</u>	<u>\$ 42,467</u>	<u>\$ 15,086</u>	<u>\$ 1,007,736</u>	<u>\$ 77,041</u>	<u>\$ 37,165</u>

(Continued)

BELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
Year Ended September 30, 2023 with Comparative Totals
for Year Ended September 30, 2022

	County Attorney Forfeiture Fund	Pretrial Diversion Program	National School Lunch Program	Indigent Health Care Fund
REVENUES				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ 2,941,969
Hotel occupancy tax	-	-	-	-
Fees of office	-	22,000	-	-
Fines and forfeits	-	-	-	-
Intergovernmental	-	-	109,489	-
Adult probation program payments	-	-	-	-
Licenses and permits	-	-	-	-
Interest and other	193	785	73,474	17,146
Contributions for assistance programs	-	-	-	-
TOTAL REVENUES	193	22,785	182,963	2,959,115
EXPENDITURES				
General administration	-	-	-	-
Judicial and legal	-	-	-	-
Public safety	-	-	438,980	-
Health and human services	-	-	-	3,231,604
Countywide road and bridge	-	-	-	-
Conservation	-	-	-	-
Law library books and services	-	-	-	-
TOTAL EXPENDITURES	-	-	438,980	3,231,604
Excess (deficiency) of revenues over expenditures	193	22,785	(256,017)	(272,489)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	256,017	-
Transfers out	-	(22,785)	-	-
NET OTHER FINANCING SOURCES (USES)	-	(22,785)	256,017	-
Net change in fund balances	193	-	-	(272,489)
Fund balances at beginning of year	4,145	-	-	471,833
Fund balances at end of year	<u>\$ 4,338</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 199,344</u>

Indigent Health Care Administration	Texas Health Institute	Community Relief Fund	Communication Center	Communication Center Special Projects Fund	Bell County Expo/4-H Youth Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	8,260	-	-
-	-	187,455	3,873,165	-	-
-	-	-	-	-	-
-	-	-	-	-	-
383,281	1,840	-	165,668	32,174	27,165
-	-	-	-	-	-
<u>383,281</u>	<u>1,840</u>	<u>187,455</u>	<u>4,047,093</u>	<u>32,174</u>	<u>27,165</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	9,785,347	-	-
579,240	2,378	205,550	-	-	-
-	-	-	-	-	-
-	-	-	-	-	1,327
-	-	-	-	-	-
<u>579,240</u>	<u>2,378</u>	<u>205,550</u>	<u>9,785,347</u>	<u>-</u>	<u>1,327</u>
(195,959)	(538)	(18,095)	(5,738,254)	32,174	25,838
100,000	-	-	6,806,432	175,000	45,038
-	-	-	(45,000)	-	-
<u>100,000</u>	<u>-</u>	<u>-</u>	<u>6,761,432</u>	<u>175,000</u>	<u>45,038</u>
(95,959)	(538)	(18,095)	1,023,178	207,174	70,876
<u>474,380</u>	<u>2,128</u>	<u>61,676</u>	<u>3,246,617</u>	<u>528,718</u>	<u>608,031</u>
<u>\$ 378,421</u>	<u>\$ 1,590</u>	<u>\$ 43,581</u>	<u>\$ 4,269,795</u>	<u>\$ 735,892</u>	<u>\$ 678,907</u>

(Continued)

BELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
Year Ended September 30, 2023 with Comparative Totals
for Year Ended September 30, 2022

	Bell County Organized Crime Federal Forfeiture Fund	Bell County Organized Crime Operating Fund	Bell County Organized Crime State Forfeiture Fund	Cemetery Fund
REVENUES				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -
Hotel occupancy tax	-	-	-	-
Fees of office	-	-	-	-
Fines and forfeits	-	71,638	-	-
Intergovernmental	-	-	-	-
Adult probation program payments	-	-	-	-
Licenses and permits	-	-	-	-
Interest and other	1,398	3,754	11,260	110
Contributions for assistance programs	-	-	-	-
TOTAL REVENUES	1,398	75,392	11,260	110
EXPENDITURES				
General administration	-	-	-	-
Judicial and legal	-	-	-	-
Public safety	-	40,483	-	-
Health and human services	-	-	-	-
Countywide road and bridge	-	-	-	-
Conservation	-	-	-	-
Law library books and services	-	-	-	-
TOTAL EXPENDITURES	-	40,483	-	-
Excess (deficiency) of revenues over expenditures	1,398	34,909	11,260	110
OTHER FINANCING SOURCES (USES)				
Transfers in	-	45,000	-	-
Transfers out	-	-	-	-
NET OTHER FINANCING SOURCES (USES)	-	45,000	-	-
Net change in fund balances	1,398	79,909	11,260	110
Fund balances at beginning of year	30,177	18,755	2,121	2,384
Fund balances at end of year	<u>\$ 31,575</u>	<u>\$ 98,664</u>	<u>\$ 13,381</u>	<u>\$ 2,494</u>

District Attorney Forfeiture of Contraband Fund	District Attorney DHS Fund	District Attorney Hot Check Fund	District Attorney Forfeiture Fund	District Attorney Federal Forfeiture Fund	Inmate Commissary Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	150	-	-	-
90,708	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
10,221	564	176	-	-	613,717
-	-	-	-	-	-
100,929	564	326	-	-	613,717
-	-	-	-	-	-
45,540	1,307	120	-	-	-
-	-	-	-	-	513,234
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
45,540	1,307	120	-	-	513,234
-	-	-	-	-	-
55,389	(743)	206	-	-	100,483
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
55,389	(743)	206	-	-	100,483
210,690	13,299	3,852	6	5	518,919
\$ 266,079	\$ 12,556	\$ 4,058	\$ 6	\$ 5	\$ 619,402

(Continued)

BELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
Year Ended September 30, 2023 with Comparative Totals
for Year Ended September 30, 2022

	Sheriff Forfeiture Fund	27th Judicial District Fund	Drug Court	Veterans Court
REVENUES				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -
Hotel occupancy tax	-	-	-	-
Fees of office	-	-	38,237	-
Fines and forfeits	3,783	-	-	-
Intergovernmental	-	-	49,850	44,404
Adult probation program payments	-	-	-	-
Licenses and permits	-	-	-	-
Interest and other	786	22,899	7,114	1,963
Contributions for assistance programs	-	-	-	900
TOTAL REVENUES	4,569	22,899	95,201	47,267
EXPENDITURES				
General administration	-	-	-	-
Judicial and legal	-	22,497	69,980	59,941
Public safety	-	-	-	-
Health and human services	-	-	-	-
Countywide road and bridge	-	-	-	-
Conservation	-	-	-	-
Law library books and services	-	-	-	-
TOTAL EXPENDITURES	-	22,497	69,980	59,941
Excess (deficiency) of revenues over expenditures	4,569	402	25,221	(12,674)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	4,982	12,674
Transfers out	-	-	(4,343)	-
NET OTHER FINANCING SOURCES (USES)	-	-	639	12,674
Net change in fund balances	4,569	402	25,860	-
Fund balances at beginning of year	11,719	2,814	152,337	-
Fund balances at end of year	<u>\$ 16,288</u>	<u>\$ 3,216</u>	<u>\$ 178,197</u>	<u>\$ -</u>

Veterans Financial Assistance Grant	Indigent Defense Grant	Regional Habitat Conservation Grant	Justice of the Peace Technology Fund	County and District Clerks Technology Fund	District Clerk Technology Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	32,402	7,681	56,453
-	-	-	-	-	-
167,682	-	93,729	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,451	43	1,078	35,735	4,948	4,543
-	-	-	-	-	-
169,133	43	94,807	68,137	12,629	60,996
-	-	-	-	-	-
-	-	-	30,837	13,055	-
-	-	-	-	-	-
161,411	-	-	-	-	-
-	-	-	-	-	-
-	-	69,402	-	-	-
-	-	-	-	-	-
161,411	-	69,402	30,837	13,055	-
7,722	43	25,405	37,300	(426)	60,996
-	-	17,355	-	-	-
-	-	-	-	-	-
-	-	17,355	-	-	-
7,722	43	42,760	37,300	(426)	60,996
26,407	916	26,485	772,108	105,026	76,458
<u>\$ 34,129</u>	<u>\$ 959</u>	<u>\$ 69,245</u>	<u>\$ 809,408</u>	<u>\$ 104,600</u>	<u>\$ 137,454</u>

(Continued)

BELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
Year Ended September 30, 2023 with Comparative Totals
for Year Ended September 30, 2022

	Court Records Preservation	Bell County Records Management	County Clerk Records Management	Constable Forfeiture Fund
REVENUES				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -
Hotel occupancy tax	-	-	-	-
Fees of office	87,105	89,398	322,002	-
Fines and forfeits	-	-	-	-
Intergovernmental	-	-	-	-
Adult probation program payments	-	-	-	-
Licenses and permits	-	-	-	-
Interest and other	3,631	31,367	52,658	165
Contributions for assistance programs	-	-	-	-
TOTAL REVENUES	90,736	120,765	374,660	165
EXPENDITURES				
General administration	-	-	-	-
Judicial and legal	105,637	28,705	-	-
Public safety	-	-	-	-
Health and human services	-	-	-	-
Countywide road and bridge	-	-	-	-
Conservation	-	-	-	-
Law library books and services	-	-	-	-
TOTAL EXPENDITURES	105,637	28,705	-	-
Excess (deficiency) of revenues over expenditures	(14,901)	92,060	374,660	165
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
NET OTHER FINANCING SOURCES (USES)	-	-	-	-
Net change in fund balances	(14,901)	92,060	374,660	165
Fund balances at beginning of year	98,627	658,046	939,541	3,535
Fund balances at end of year	<u>\$ 83,726</u>	<u>\$ 750,106</u>	<u>\$ 1,314,201</u>	<u>\$ 3,700</u>

Election Equipment Services	Electronic Filing Transaction Fee	Body Armor Grant	Sheriff Byrne Grant	Texas Agri-Life Study	Hotel Occupancy Tax
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	1,520,050
-	61	-	-	-	-
-	-	-	-	-	-
-	-	62,550	628,851	-	-
-	-	-	-	-	-
-	-	-	-	-	-
87,322	11,799	-	15,385	2,704	39,790
-	-	-	-	-	-
87,322	11,860	62,550	644,236	2,704	1,559,840
14,071	-	-	-	-	278,776
-	652	-	-	-	-
-	-	62,550	628,851	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	6,389	-
-	-	-	-	-	-
14,071	652	62,550	628,851	6,389	278,776
73,251	11,208	-	15,385	(3,685)	1,281,064
-	-	-	-	20,000	-
-	-	-	-	-	(1,281,064)
-	-	-	-	20,000	(1,281,064)
73,251	11,208	-	15,385	16,315	-
-	254,681	-	-	43,612	-
<u>\$ 73,251</u>	<u>\$ 265,889</u>	<u>\$ -</u>	<u>\$ 15,385</u>	<u>\$ 59,927</u>	<u>\$ -</u>

(Continued)

BELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
Year Ended September 30, 2023 with Comparative Totals
for Year Ended September 30, 2022

	ARPA	ASR	Totals	
	Funding	Project	2023	2022
REVENUES				
Ad valorem taxes	\$ -	\$ -	\$ 9,610,007	\$ 9,292,941
Hotel occupancy tax	-	-	1,520,050	1,396,284
Fees of office	-	-	1,239,366	1,302,554
Fines and forfeits	-	-	166,129	101,718
Intergovernmental	532,868	-	10,465,363	11,009,777
Adult probation program payments	-	-	1,926,969	1,788,108
Licenses and permits	-	-	-	-
Interest and other	210,638	-	2,977,534	1,261,442
Contributions for assistance programs	-	-	900	2,251
TOTAL REVENUES	743,506	-	27,906,318	26,155,075
EXPENDITURES				
General administration	-	-	402,831	371,257
Judicial and legal	-	-	388,643	748,167
Public safety	-	-	17,326,582	15,679,621
Health and human services	282,869	-	4,463,052	6,765,289
Countywide road and bridge	-	-	7,665,780	4,668,688
Conservation	-	-	77,118	32,341
Law library books and services	-	-	96,962	113,315
TOTAL EXPENDITURES	282,869	-	30,420,968	28,378,678
Excess (deficiency) of revenues over expenditures	460,637	-	(2,514,650)	(2,223,603)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	8,300,391	7,157,568
Transfers out	-	-	(2,165,750)	(1,468,213)
NET OTHER FINANCING SOURCES (USES)	-	-	6,134,641	5,689,355
Net change in fund balances	460,637	-	3,619,991	3,465,752
Fund balances at beginning of year	34,524	259	29,675,475	26,209,723
Fund balances at end of year	<u>\$ 495,161</u>	<u>\$ 259</u>	<u>\$ 33,295,466</u>	<u>\$ 29,675,475</u>

**BELL COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT**



BELL COUNTY, TEXAS
SPECIAL ROAD AND BRIDGE FUND
COMBINING BALANCE SHEET
September 30, 2023 with Comparative Totals
for September 30, 2022

	Maintenance Bridge Fund	Precinct No. 1
ASSETS		
Investments	\$ 2,046,394	\$ 5,263,518
Accounts receivable, net	-	4,747
Delinquent taxes receivable, net	-	40,541
Due from other funds	51,460	198
Inventories and prepaid items	37,712	-
TOTAL ASSETS	\$ 2,135,566	\$ 5,309,004
 LIABILITIES		
Accounts payable	\$ 5,692	\$ 135,902
Accrued expenditures payable and other	750	-
Due to other funds	-	19,876
Unearned revenue	-	34,722
TOTAL LIABILITIES	6,442	190,500
 FUND BALANCES		
Nonspendable		
Inventory and prepaid items	37,712	-
Restricted for		
Countywide road and bridge	-	5,050,990
Assigned for		
Countywide road and bridge	2,091,412	67,514
TOTAL FUND BALANCES	2,129,124	5,118,504
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,135,566	\$ 5,309,004

Precinct No. 2	Precinct No. 3	Precinct No. 4	Totals	
			2023	2022
\$ 2,791,023	\$ 5,134,694	\$ 2,207,241	\$ 17,442,870	\$ 16,833,398
3,503	7,021	2,252	17,523	14,421
29,916	59,966	19,230	149,653	114,687
501	-	858	53,017	42,167
-	-	-	37,712	89,173
<u>\$ 2,824,943</u>	<u>\$ 5,201,681</u>	<u>\$ 2,229,581</u>	<u>\$ 17,700,775</u>	<u>\$ 17,093,846</u>
\$ 158,914	\$ 325,788	\$ 107,363	\$ 733,659	\$ 243,791
-	-	-	750	750
-	33,142	-	53,018	42,167
25,621	51,358	16,470	128,171	114,687
<u>184,535</u>	<u>410,288</u>	<u>123,833</u>	<u>915,598</u>	<u>401,395</u>
-	-	-	37,712	89,173
2,466,923	4,684,301	2,030,780	14,232,994	14,858,681
173,485	107,092	74,968	2,514,471	1,744,597
<u>2,640,408</u>	<u>4,791,393</u>	<u>2,105,748</u>	<u>16,785,177</u>	<u>16,692,451</u>
<u>\$ 2,824,943</u>	<u>\$ 5,201,681</u>	<u>\$ 2,229,581</u>	<u>\$ 17,700,775</u>	<u>\$ 17,093,846</u>

BELL COUNTY, TEXAS
SPECIAL ROAD AND BRIDGE FUND
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended September 30, 2023 with Comparative Totals
for Year Ended September 30, 2022

	<u>Maintenance Bridge Fund</u>	<u>Precinct No. 1</u>
REVENUES		
Ad valorem taxes	\$ 250,000	\$ 1,730,286
Intergovernmental	-	-
Interest and other	101,071	243,543
TOTAL REVENUES	<u>351,071</u>	<u>1,973,829</u>
EXPENDITURES		
Countywide road and bridge	<u>649,936</u>	<u>1,506,017</u>
TOTAL EXPENDITURES	<u>649,936</u>	<u>1,506,017</u>
Excess (Deficiency) of Revenues Over Expenditures	(298,865)	467,812
OTHER FINANCING SOURCES(USES)		
Transfers in	768,290	-
Transfers out	-	(209,897)
NET OTHER FINANCING SOURCES(USES)	<u>768,290</u>	<u>(209,897)</u>
Net change in fund balances	469,425	257,915
Fund balances at beginning of year	<u>1,659,699</u>	<u>4,860,589</u>
Fund balances at end of year	<u>\$ 2,129,124</u>	<u>\$ 5,118,504</u>

Precinct No. 2	Precinct No. 3	Precinct No. 4	Totals	
			2023	2022
\$ 1,303,006	\$ 2,511,428	\$ 873,318	\$ 6,668,038	\$ 6,206,251
-	115,215	-	115,215	-
155,703	258,692	121,367	880,376	127,307
1,458,709	2,885,335	994,685	7,663,629	6,333,558
1,741,371	2,373,539	1,300,040	7,570,903	4,540,315
1,741,371	2,373,539	1,300,040	7,570,903	4,540,315
(282,662)	511,796	(305,355)	92,726	1,793,243
-	-	-	768,290	184,350
(147,512)	(326,062)	(84,819)	(768,290)	(184,350)
(147,512)	(326,062)	(84,819)	-	-
(430,174)	185,734	(390,174)	92,726	1,793,243
3,070,582	4,605,659	2,495,922	16,692,451	14,899,208
\$ 2,640,408	\$ 4,791,393	\$ 2,105,748	\$ 16,785,177	\$ 16,692,451

BELL COUNTY, TEXAS
MAINTENANCE BRIDGE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	2023		Variance With Final Budget	2022
	Budget	Actual		Actual
REVENUES				
Ad valorem taxes	\$ 250,000	\$ 250,000	\$ -	\$ 250,000
Interest and other	6,200	101,071	94,871	13,246
TOTAL REVENUES	256,200	351,071	94,871	263,246
EXPENDITURES				
Countywide road and bridge				
Operating expenditures	50,000	23,516	26,484	116,008
Capital outlay	1,366,040	626,420	739,620	134,256
TOTAL EXPENDITURES	1,416,040	649,936	766,104	250,264
Excess (deficiency) of revenues over Expenditures	(1,159,840)	(298,865)	860,975	12,982
OTHER FINANCING SOURCES (USES)				
Transfers in	768,290	768,290	-	184,350
NET OTHER FINANCING SOURCES (USES)	768,290	768,290	-	184,350
Net change in fund balance	<u>\$ (391,550)</u>	469,425	<u>\$ 860,975</u>	197,332
Fund balance at beginning of year		<u>1,659,699</u>		<u>1,462,367</u>
Fund balance at end of year		<u>\$ 2,129,124</u>		<u>\$ 1,659,699</u>

BELL COUNTY, TEXAS
SPECIAL ROAD AND BRIDGE FUND - PRECINCT NO. 1
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	<u>2023</u>		Variance With Final Budget	<u>2022</u>
	Budget	Actual		Actual
REVENUES				
Ad valorem taxes	\$ 1,758,700	\$ 1,730,286	\$ (28,414)	\$ 1,609,602
Interest and other	57,600	243,543	185,943	36,857
TOTAL REVENUES	1,816,300	1,973,829	157,529	1,646,459
EXPENDITURES				
Countywide road and bridge				
Operating expenditures	1,769,638	1,424,202	345,436	1,217,788
Professional services	112,025	81,815	30,210	5,550
Capital outlay	-	-	-	3,265
TOTAL EXPENDITURES	1,881,663	1,506,017	375,646	1,226,603
Excess (Deficiency) of Revenues over Expenditures	(65,363)	467,812	533,175	419,856
OTHER FINANCING SOURCES (USES)				
Transfers out	(209,897)	(209,897)	-	(50,364)
NET OTHER FINANCING SOURCES (USES)	(209,897)	(209,897)	-	(50,364)
Net change in fund balance	<u>\$ (275,260)</u>	257,915	<u>\$ 533,175</u>	369,492
Fund balance at beginning of year		<u>4,860,589</u>		<u>4,491,097</u>
Fund balance at end of year		<u>\$ 5,118,504</u>		<u>\$ 4,860,589</u>

BELL COUNTY, TEXAS
SPECIAL ROAD AND BRIDGE FUND - PRECINCT NO. 2
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	<u>2023</u>		Variance With Final Budget	<u>2022</u>
	Budget	Actual		Actual
REVENUES				
Ad valorem taxes	\$ 1,235,000	\$ 1,303,006	\$ 68,006	\$ 1,187,961
Interest and other	38,400	155,703	117,303	23,230
TOTAL REVENUES	1,273,400	1,458,709	185,309	1,211,191
EXPENDITURES				
Countywide road and bridge				
Operating expenditures	1,886,531	1,488,672	397,859	977,844
Professional services	261,025	252,699	8,326	4,290
TOTAL EXPENDITURES	2,147,556	1,741,371	406,185	982,134
Excess (Deficiency) of Revenues over Expenditures	(874,156)	(282,662)	591,494	229,057
OTHER FINANCING SOURCES (USES)				
Transfers out	(147,512)	(147,512)	-	(35,395)
NET OTHER FINANCING SOURCES (USES)	(147,512)	(147,512)	-	(35,395)
Net change in fund balance	<u>\$ (1,021,668)</u>	(430,174)	<u>\$ 591,494</u>	193,662
Fund balance at beginning of year		<u>3,070,582</u>		<u>2,876,920</u>
Fund balance at end of year		<u>\$ 2,640,408</u>		<u>\$ 3,070,582</u>

BELL COUNTY, TEXAS
SPECIAL ROAD AND BRIDGE FUND - PRECINCT NO. 3
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	<u>2023</u>		Variance With Final Budget	<u>2022</u>	
	Budget	Actual		Budget	Actual
REVENUES					
Ad valorem taxes	\$ 2,730,400	\$ 2,511,428	\$ (218,972)	\$ 2,394,032	
Intergovernmental	-	115,215	115,215	-	
Interest and other	54,000	258,692	204,692	35,677	
TOTAL REVENUES	2,784,400	2,885,335	100,935	2,429,709	
EXPENDITURES					
Countywide road and bridge					
Operating expenditures	3,327,678	1,933,033	1,394,645	1,490,876	
Professional services	609,025	363,068	245,957	6,350	
Capital outlay	63,000	77,438	(14,438)	33,144	
TOTAL EXPENDITURES	3,999,703	2,373,539	1,626,164	1,530,370	
Excess (Deficiency) of Revenues over Expenditures	(1,215,303)	511,796	1,727,099	899,339	
OTHER FINANCING SOURCES (USES)					
Transfers out	(326,062)	(326,062)	-	(78,239)	
NET OTHER FINANCING SOURCES (USES)	(326,062)	(326,062)	-	(78,239)	
Net change in fund balance	<u>\$ (1,541,365)</u>	185,734	<u>\$ 1,727,099</u>	821,100	
Fund balance at beginning of year		<u>4,605,659</u>		<u>3,784,559</u>	
Fund balance at end of year		<u>\$ 4,791,393</u>		<u>\$ 4,605,659</u>	

BELL COUNTY, TEXAS
SPECIAL ROAD AND BRIDGE FUND - PRECINCT NO. 4
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	<u>2023</u>		Variance With Final Budget	<u>2022</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
REVENUES				
Ad valorem taxes	\$ 711,300	\$ 873,318	\$ 162,018	\$ 764,656
Interest and other	26,400	121,367	94,967	18,297
TOTAL REVENUES	737,700	994,685	256,985	782,953
EXPENDITURES				
Countywide road and bridge				
Operating expenditures	1,285,935	1,294,234	(8,299)	550,944
Professional services	54,025	5,806	48,219	-
TOTAL EXPENDITURES	1,339,960	1,300,040	39,920	550,944
Excess (Deficiency) of Revenues over Expenditures	(602,260)	(305,355)	296,905	232,009
OTHER FINANCING SOURCES (USES)				
Transfers out	(84,819)	(84,819)	-	(20,352)
NET OTHER FINANCING SOURCES (USES)	(84,819)	(84,819)	-	(20,352)
Net change in fund balance	<u>\$ (687,079)</u>	(390,174)	<u>\$ 296,905</u>	211,657
Fund balance at beginning of year		<u>2,495,922</u>		<u>2,284,265</u>
Fund balance at end of year		<u>\$ 2,105,748</u>		<u>\$ 2,495,922</u>

BELL COUNTY, TEXAS
LAW LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	<u>2023</u>		Variance With Final Budget	<u>2022</u>
	Budget	Actual		Actual
REVENUES				
Fees of office	\$ 135,000	\$ 256,065	\$ 121,065	\$ 209,306
Interest and other	10,000	53,843	43,843	7,532
TOTAL REVENUES	<u>145,000</u>	<u>309,908</u>	<u>164,908</u>	<u>216,838</u>
EXPENDITURES				
Law library books and services				
Personnel	121,589	109,984	11,605	112,282
Law library books and services				
Operating expenditures	102,700	96,962	5,738	113,315
TOTAL EXPENDITURES	<u>224,289</u>	<u>206,946</u>	<u>17,343</u>	<u>225,597</u>
Excess (deficiency) of revenues over expenditures	(79,289)	102,962	182,251	(8,759)
OTHER FINANCING SOURCES (USES)				
Transfers in	17,000	17,000	-	17,000
NET OTHER FINANCING SOURCES (USES)	<u>17,000</u>	<u>17,000</u>	<u>-</u>	<u>17,000</u>
Net change in fund balance	<u>\$ (62,289)</u>	119,962	<u>\$ 182,251</u>	8,241
Fund balance at beginning of year		<u>1,132,471</u>		<u>1,124,230</u>
Fund balance at end of year		<u>\$ 1,252,433</u>		<u>\$ 1,132,471</u>

**BELL COUNTY, TEXAS
LATERAL ROAD FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022**

	<u>2023</u>			<u>2022</u> <u>Actual</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>	
REVENUES				
Intergovernmental	\$ 60,000	\$ 59,520	\$ (480)	\$ 59,154
TOTAL REVENUES	<u>60,000</u>	<u>59,520</u>	<u>(480)</u>	<u>59,154</u>
EXPENDITURES				
Countywide road and bridge				
Operating expenditures	97,000	94,877	2,123	128,303
Capital outlay	-	-	-	70
TOTAL EXPENDITURES	<u>97,000</u>	<u>94,877</u>	<u>2,123</u>	<u>128,373</u>
Net change in fund balance	<u>\$ (37,000)</u>	<u>(35,357)</u>	<u>\$ 1,643</u>	<u>(69,219)</u>
Fund balance at beginning of year		<u>35,357</u>		<u>104,576</u>
Fund balance at end of year		<u>\$ -</u>		<u>\$ 35,357</u>

BELL COUNTY, TEXAS
ADULT PROBATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	<u>2023</u>		Variance With Final Budget	<u>2022</u>	
	Budget	Actual		Budget	Actual
REVENUES					
Fees of office	\$ 312,860	\$ 307,165	\$ (5,695)	\$ 277,027	
Intergovernmental	1,138,915	1,156,471	17,556	1,151,850	
Adult probation program payments	1,500,000	1,914,068	414,068	1,788,108	
Interest and other	64,276	111,137	46,861	11,176	
TOTAL REVENUES	3,016,051	3,488,841	472,790	3,228,161	
EXPENDITURES					
Public safety					
Personnel	3,284,299	2,589,429	694,870	2,352,502	
Operating expenditures	213,529	88,354	125,175	47,849	
Professional services	211,372	135,079	76,293	111,745	
Capital outlay	221,250	148,575	72,675	3,900	
Refunds	-	-	-	286,274	
TOTAL EXPENDITURES	3,930,450	2,961,437	969,013	2,802,270	
Excess (deficiency) of revenues over expenditures	(914,399)	527,404	1,441,803	425,891	
OTHER FINANCING SOURCES (USES)					
Transfers out	(32,603)	(32,603)	-	(29,192)	
NET OTHER FINANCING SOURCES (USES)	(32,603)	(32,603)	-	(29,192)	
Net change in fund balance	<u>\$ (947,002)</u>	494,801	<u>\$ 1,441,803</u>	396,699	
Fund balance at beginning of year		<u>1,808,362</u>		<u>1,411,663</u>	
Fund balance at end of year		<u>\$ 2,303,163</u>		<u>\$ 1,808,362</u>	

BELL COUNTY, TEXAS
ADULT PROBATION CCP FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	<u>2023</u>		Variance With Final Budget	<u>2022</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
REVENUES				
Intergovernmental	\$ 596,957	\$ 596,958	\$ 1	\$ 586,272
TOTAL REVENUES	<u>596,957</u>	<u>596,958</u>	<u>1</u>	<u>586,272</u>
EXPENDITURES				
Public safety				
Personnel	550,973	518,836	32,137	496,682
Operating expenditures	57,874	49,045	8,829	33,437
Professional services	27,718	27,370	348	24,749
Capital outlay	1,410	260	1,150	270
TOTAL EXPENDITURES	<u>637,975</u>	<u>595,511</u>	<u>42,464</u>	<u>555,138</u>
Excess (deficiency) of revenues over expenditures	(41,018)	1,447	42,465	31,134
OTHER FINANCING SOURCES (USES)				
Transfers in	6,684	6,684	-	3,202
NET OTHER FINANCING SOURCES (USES)	<u>6,684</u>	<u>6,684</u>	<u>-</u>	<u>3,202</u>
Net change in fund balance	<u>\$ (34,334)</u>	8,131	<u>\$ 42,465</u>	34,336
Fund balance at beginning of year		<u>34,336</u>		<u>-</u>
Fund balance at end of year		<u>\$ 42,467</u>		<u>\$ 34,336</u>

BELL COUNTY, TEXAS
ADULT PROBATION DIVERSION TREATMENT PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	2023			2022
	Budget	Actual	Variance With Final Budget	
REVENUES				
Intergovernmental	\$ 313,335	\$ 313,335	\$ -	\$ 313,416
Adult probation program payments	12,000	12,901	901	-
TOTAL REVENUES	325,335	326,236	901	313,416
EXPENDITURES				
Public safety				
Personnel	298,938	290,988	7,950	289,344
Operating expenditures	18,777	13,259	5,518	11,027
Professional services	44,624	43,908	716	27,949
TOTAL EXPENDITURES	362,339	348,155	14,184	328,320
Excess (deficiency) of revenues over expenditures	(37,004)	(21,919)	15,085	(14,904)
OTHER FINANCING SOURCES (USES)				
Transfers in	25,919	25,919	-	25,990
NET OTHER FINANCING SOURCES (USES)	25,919	25,919	-	25,990
Net change in fund balance	<u>\$ (11,085)</u>	4,000	<u>\$ 15,085</u>	11,086
Fund balance at beginning of year		<u>11,086</u>		<u>-</u>
Fund balance at end of year		<u>\$ 15,086</u>		<u>\$ 11,086</u>

BELL COUNTY, TEXAS
TEXAS JUVENILE PROBATION COMMISSION GRANTS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	<u>2023</u>		Variance With Final Budget	<u>2022</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
REVENUES				
Intergovernmental	\$ 2,463,177	\$ 2,473,821	\$ 10,644	\$ 1,515,078
Interest and other	1,500	43,499	41,999	5,296
TOTAL REVENUES	<u>2,464,677</u>	<u>2,517,320</u>	52,643	1,520,374
EXPENDITURES				
Public safety				
Personnel	1,891,387	1,065,726	825,661	899,471
Operating expenditures	76,931	55,051	21,880	26,169
Professional services	273,344	675,162	(401,818)	570,526
Capital outlay	223,015	156,095	66,920	22,482
TOTAL EXPENDITURES	<u>2,464,677</u>	<u>1,952,034</u>	512,643	1,518,648
Net change in fund balance	<u>\$ -</u>	565,286	<u>\$ 565,286</u>	1,726
Fund balance at beginning of year		<u>442,450</u>		<u>440,724</u>
Fund balance at end of year		<u>\$ 1,007,736</u>		<u>\$ 442,450</u>

BELL COUNTY, TEXAS
COUNTY ATTORNEY STATE SUPPLEMENT GRANT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	<u>2023</u>		Variance With Final Budget	<u>2022</u>
	Budget	Actual		Actual
REVENUES				
Fees of office	\$ 7,850	\$ 7,850	\$ -	\$ 15,410
Interest and other	700	3,640	2,940	517
TOTAL REVENUES	8,550	11,490	2,940	15,927
EXPENDITURES				
Judicial and legal				
Operating expenditures	4,000	-	4,000	-
Professional services	2,000	-	2,000	-
Capital outlay	8,490	8,449	41	-
TOTAL EXPENDITURES	14,490	8,449	6,041	-
Net change in fund balance	<u>\$ (5,940)</u>	3,041	<u>\$ 8,981</u>	15,927
Fund balance at beginning of year		<u>74,000</u>		<u>58,073</u>
Fund balance at end of year		<u>\$ 77,041</u>		<u>\$ 74,000</u>

BELL COUNTY, TEXAS
COUNTY ATTORNEY HOT CHECK FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	2023		Variance With Final Budget	2022 Actual
	Budget	Actual		
REVENUES				
Fees of office	\$ 7,500	\$ 4,537	\$ (2,963)	\$ 7,184
Interest and other	950	6,094	5,144	738
TOTAL REVENUES	8,450	10,631	2,181	7,922
EXPENDITURES				
Judicial and legal				
Operating expenditures	10,000	1,923	8,077	1,635
TOTAL EXPENDITURES	10,000	1,923	8,077	1,635
Excess (deficiency) of revenues over expenditures	(1,550)	8,708	10,258	6,287
OTHER FINANCING SOURCES (USES)				
Transfers out	(14,100)	(11,665)	2,435	(14,217)
NET OTHER FINANCING SOURCES (USES)	(14,100)	(11,665)	2,435	(14,217)
Net change in fund balance	<u>\$ (15,650)</u>	(2,957)	<u>\$ 12,693</u>	(7,930)
Fund balance at beginning of year		<u>40,122</u>		<u>48,052</u>
Fund balance at end of year		<u>\$ 37,165</u>		<u>\$ 40,122</u>

BELL COUNTY, TEXAS
COUNTY ATTORNEY FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	<u>2023</u>		Variance With Final Budget	<u>2022</u>
	Budget	Actual		Actual
REVENUES				
Interest and other	\$ 25	\$ 193	\$ 168	\$ 28
TOTAL REVENUES	25	193	168	28
EXPENDITURES				
Judicial and legal Operating expenditures	25	-	25	-
TOTAL EXPENDITURES	25	-	25	-
Net change in fund balance	<u>\$ -</u>	193	<u>\$ 193</u>	28
Fund balance at beginning of year		<u>4,145</u>		<u>4,117</u>
Fund balance at end of year		<u>\$ 4,338</u>		<u>\$ 4,145</u>

BELL COUNTY, TEXAS
PRETRIAL DIVERSION PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	<u>2023</u>		Variance With Final Budget	<u>2022</u>
	Budget	Actual		Actual
REVENUES				
Fees of office	\$ 45,000	\$ 22,000	\$ (23,000)	\$ 34,196
Interest and other	500	785	285	322
TOTAL REVENUES	45,500	22,785	(22,715)	34,518
EXPENDITURES				
Judicial and legal				
Operating expenditures	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
Excess (deficiency) of revenues over expenditures	45,500	22,785	(22,715)	34,518
OTHER FINANCING SOURCES (USES)				
Transfers out	(45,500)	(22,785)	22,715	(38,822)
NET OTHER FINANCING SOURCES (USES)	(45,500)	(22,785)	22,715	(38,822)
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>(4,304)</u>
Fund balance at beginning of year		-		4,304
Fund balance at end of year		<u>\$ -</u>		<u>\$ -</u>

BELL COUNTY, TEXAS
NATIONAL SCHOOL LUNCH PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	<u>2023</u>		Variance With Final Budget	<u>2022</u>
	Budget	Actual		Actual
REVENUES				
Intergovernmental	\$ 54,800	\$ 109,489	\$ 54,689	\$ 68,624
Interest and other	27,900	73,474	45,574	55,321
TOTAL REVENUES	82,700	182,963	100,263	123,945
EXPENDITURES				
Public safety				
Personnel	223,889	215,801	8,088	175,619
Operating expenditures	244,171	205,612	38,559	132,141
Professional services	18,000	17,567	433	11,224
Capital outlay	-	-	-	671
TOTAL EXPENDITURES	486,060	438,980	47,080	319,655
Excess (deficiency) of revenues over expenditures	(403,360)	(256,017)	147,343	(195,710)
OTHER FINANCING SOURCES (USES)				
Transfers in	224,000	256,017	32,017	195,710
NET OTHER FINANCING SOURCES (USES)	224,000	256,017	32,017	195,710
Net change in fund balance	<u>\$ (179,360)</u>	-	<u>\$ 179,360</u>	-
Fund balance at beginning of year		-		-
Fund balance at end of year		<u>\$ -</u>		<u>\$ -</u>

BELL COUNTY, TEXAS
INDIGENT HEALTH CARE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	<u>2023</u>		Variance With Final Budget	<u>2022</u>
	Budget	Actual		Actual
REVENUES				
Ad valorem taxes	\$ 3,204,000	\$ 2,941,969	\$ (262,031)	\$ 3,086,690
Interest and other	1,000	17,146	16,146	2,007
TOTAL REVENUES	<u>3,205,000</u>	<u>2,959,115</u>	<u>(245,885)</u>	<u>3,088,697</u>
EXPENDITURES				
Health and human services				
Operating expenditures	300,000	300,000	-	300,000
Professional services	2,906,400	2,931,604	(25,204)	2,644,062
TOTAL EXPENDITURES	<u>3,206,400</u>	<u>3,231,604</u>	<u>(25,204)</u>	<u>2,944,062</u>
Net change in fund balance	<u>\$ (1,400)</u>	(272,489)	<u>\$ (271,089)</u>	144,635
Fund balance at beginning of year		<u>471,833</u>		<u>327,198</u>
Fund balance at end of year		<u>\$ 199,344</u>		<u>\$ 471,833</u>

BELL COUNTY, TEXAS
INDIGENT HEALTH CARE ADMINISTRATION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	<u>2023</u>		Variance With Final Budget	<u>2022</u>
	Budget	Actual		Actual
REVENUES				
Interest and other	\$ 366,800	\$ 383,281	\$ 16,481	\$ 362,146
TOTAL REVENUES	366,800	383,281	16,481	362,146
EXPENDITURES				
Health and human services				
Personnel	553,122	464,848	88,274	491,939
Operating expenditures	54,180	34,686	19,494	33,170
Professional services	95,660	79,706	15,954	77,964
TOTAL EXPENDITURES	702,962	579,240	123,722	603,073
Excess (deficiency) of revenues over expenditures	(336,162)	(195,959)	140,203	(240,927)
OTHER FINANCING SOURCES (USES)				
Transfers in	100,000	100,000	-	171,600
NET OTHER FINANCING SOURCES (USES)	100,000	100,000	-	171,600
Net change in fund balance	<u>\$ (236,162)</u>	(95,959)	<u>\$ 140,203</u>	(69,327)
Fund balance at beginning of year		<u>474,380</u>		<u>543,707</u>
Fund balance at end of year		<u>\$ 378,421</u>		<u>\$ 474,380</u>

BELL COUNTY, TEXAS
TEXAS HEALTH INSTITUTE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	<u>2023</u>			<u>2022</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>	
REVENUES				
Interest and other	\$ 5,000	\$ 1,840	\$ (3,160)	\$ (1,385)
Contributions for assistance programs	-	-	-	1,400
TOTAL REVENUES	<u>5,000</u>	<u>1,840</u>	<u>(3,160)</u>	<u>15</u>
EXPENDITURES				
Health and human services				
Operating expenditures	4,000	2,378	1,622	125
Professional services	1,000	-	1,000	277
TOTAL EXPENDITURES	<u>5,000</u>	<u>2,378</u>	<u>2,622</u>	<u>402</u>
Net change in fund balance	<u>\$ -</u>	(538)	<u>\$ (538)</u>	(387)
Fund balance at beginning of year		<u>2,128</u>		<u>2,515</u>
Fund balance at end of year		<u>\$ 1,590</u>		<u>\$ 2,128</u>

**BELL COUNTY, TEXAS
COMMUNITY RELIEF FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022**

	<u>2023</u>		Variance With Final Budget	<u>2022</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
REVENUES				
Intergovernmental	\$ 540,837	\$ 187,455	\$ (353,382)	\$ 302,821
TOTAL REVENUES	<u>540,837</u>	<u>187,455</u>	<u>(353,382)</u>	<u>302,821</u>
EXPENDITURES				
Health and human services				
Assistance to governmental units & others	<u>540,837</u>	<u>205,550</u>	<u>335,287</u>	<u>261,145</u>
TOTAL EXPENDITURES	<u>540,837</u>	<u>205,550</u>	<u>335,287</u>	<u>261,145</u>
Net change in fund balance	<u>\$ -</u>	<u>(18,095)</u>	<u>\$ (18,095)</u>	41,676
Fund balance at beginning of year		<u>61,676</u>		<u>20,000</u>
Fund balance at end of year		<u>\$ 43,581</u>		<u>\$ 61,676</u>

**BELL COUNTY, TEXAS
COMMUNICATION CENTER
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022**

	<u>2023</u>		Variance With Final Budget	<u>2022</u>
	Budget	Actual		Actual
REVENUES				
Fees of office	\$ 8,250	\$ 8,260	\$ 10	\$ 7,680
Intergovernmental	3,848,596	3,873,165	24,569	3,478,580
Interest and other	3,000	165,668	162,668	30,300
TOTAL REVENUES	<u>3,859,846</u>	<u>4,047,093</u>	<u>187,247</u>	<u>3,516,560</u>
EXPENDITURES				
Public safety				
Personnel	8,536,963	7,800,042	736,921	6,845,331
Operating expenditures	417,871	361,526	56,345	356,282
Professional services	1,310,040	1,230,556	79,484	1,220,236
Capital outlay	401,424	393,223	8,201	280,228
TOTAL EXPENDITURES	<u>10,666,298</u>	<u>9,785,347</u>	<u>880,951</u>	<u>8,702,077</u>
Excess (deficiency) of revenues over expenditures	(6,806,452)	(5,738,254)	1,068,198	(5,185,517)
OTHER FINANCING SOURCES (USES)				
Transfers in	6,806,432	6,806,432	-	6,016,323
Transfers out	(45,000)	(45,000)	-	(4,645)
NET OTHER FINANCING SOURCES (USES)	<u>6,761,432</u>	<u>6,761,432</u>	<u>-</u>	<u>6,011,678</u>
Net change in fund balance	<u>\$ (45,020)</u>	1,023,178	<u>\$ 1,068,198</u>	826,161
Fund balance at beginning of year		<u>3,246,617</u>		<u>2,420,456</u>
Fund balance at end of year		<u>\$ 4,269,795</u>		<u>\$ 3,246,617</u>

BELL COUNTY, TEXAS
COMMUNICATION CENTER SPECIAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	<u>2023</u>		Variance With Final Budget	<u>2022</u>	
	Budget	Actual		Budget	Actual
REVENUES					
Interest and other	\$ -	\$ 32,174	\$ 32,174	\$ 3,687	
TOTAL REVENUES	-	32,174	32,174	3,687	
EXPENDITURES					
Public safety					
Capital outlay	700,000	-	700,000	-	
TOTAL EXPENDITURES	700,000	-	700,000	-	
Excess (deficiency) of revenues over expenditures	(700,000)	32,174	732,174	3,687	
OTHER FINANCING SOURCES (USES)					
Transfers in	175,000	175,000	-	175,000	
NET OTHER FINANCING SOURCES (USES)	175,000	175,000	-	175,000	
Net change in fund balance	<u>\$ (525,000)</u>	207,174	<u>\$ 732,174</u>	178,687	
Fund Balance at Beginning of Year		<u>528,718</u>		<u>350,031</u>	
Fund Balance at End of Year		<u>\$ 735,892</u>		<u>\$ 528,718</u>	

BELL COUNTY, TEXAS
BELL COUNTY EXPO/4-H YOUTH FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	<u>2023</u>		Variance With Final Budget	<u>2022</u>
	Budget	Actual		Actual
REVENUES				
Interest and other	\$ 2,400	\$ 27,165	\$ 24,765	\$ 2,961
TOTAL REVENUES	2,400	27,165	24,765	2,961
EXPENDITURES				
Conservation				
Operating expenditures	1,450	1,147	303	-
Professional services	8,550	180	8,370	-
TOTAL EXPENDITURES	10,000	1,327	8,673	-
Excess (deficiency) of revenues over expenditures	(7,600)	25,838	33,438	2,961
OTHER FINANCING SOURCES (USES)				
Transfers in	100,000	45,038	(54,962)	126,935
NET OTHER FINANCING SOURCES (USES)	100,000	45,038	(54,962)	126,935
Net change in fund balance	<u>\$ 92,400</u>	70,876	<u>\$ (21,524)</u>	129,896
Fund balance at beginning of year		<u>608,031</u>		<u>478,135</u>
Fund balance at end of year		<u>\$ 678,907</u>		<u>\$ 608,031</u>

BELL COUNTY, TEXAS
BELL COUNTY ORGANIZED CRIME OPERATING FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	2023		Variance With Final Budget	2022
	Budget	Actual		Actual
REVENUES				
Fines and forfeits	\$ -	\$ 71,638	\$ 71,638	\$ 22,404
Interest and other	120	3,754	3,634	65
TOTAL REVENUES	120	75,392	75,272	22,469
EXPENDITURES				
Public safety				
Personnel	11,932	10,716	1,216	10,200
Operating expenditures	33,050	26,108	6,942	13,890
Professional services	2,750	3,659	(909)	4,396
Capital outlay	-	-	-	2,910
TOTAL EXPENDITURES	47,732	40,483	7,249	31,396
Excess (deficiency) of revenues over expenditures	(47,612)	34,909	82,521	(8,927)
OTHER FINANCING SOURCES (USES)				
Transfers in	45,000	45,000	-	-
NET OTHER FINANCING SOURCES (USES)	45,000	45,000	-	-
Net change in fund balance	<u>\$ (2,612)</u>	79,909	<u>\$ 82,521</u>	(8,927)
Fund balance at beginning of year		<u>18,755</u>		<u>27,682</u>
Fund balance at end of year		<u>\$ 98,664</u>		<u>\$ 18,755</u>

BELL COUNTY, TEXAS
BELL COUNTY ORGANIZED CRIME STATE FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	<u>2023</u>		<u>Variance With Final Budget</u>	<u>2022 Actual</u>
	<u>Budget</u>	<u>Actual</u>		
REVENUES				
Interest and other	\$ 2,150	\$ 11,260	\$ 9,110	\$ 1,760
TOTAL REVENUES	2,150	11,260	9,110	1,760
EXPENDITURES				
Public safety				
Operating expenditures	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
Net change in fund balance	<u>\$ 2,150</u>	11,260	<u>\$ 9,110</u>	1,760
Fund balance at beginning of year		<u>2,121</u>		<u>361</u>
Fund balance at end of year		<u>\$ 13,381</u>		<u>\$ 2,121</u>

BELL COUNTY, TEXAS
CEMETERY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	<u>2023</u>			<u>2022</u> <u>Actual</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>	
REVENUES				
Interest and other	\$ 20	\$ 110	\$ 90	\$ 17
TOTAL REVENUES	20	110	90	17
EXPENDITURES				
Health and human services				
Operating expenditures	20	-	20	-
TOTAL EXPENDITURES	20	-	20	-
Net change in fund balance	<u>\$ -</u>	110	<u>\$ 110</u>	17
Fund balance at beginning of year		<u>2,384</u>		<u>2,367</u>
Fund balance at end of year		<u>\$ 2,494</u>		<u>\$ 2,384</u>

BELL COUNTY, TEXAS
DISTRICT ATTORNEY FORFEITURE OF CONTRABAND FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	<u>2023</u>		Variance With Final Budget	<u>2022</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
REVENUES				
Fines and forfeits	\$ 40,000	\$ 90,708	\$ 50,708	\$ 47,596
Interest and other	2,040	10,221	8,181	1,495
TOTAL REVENUES	42,040	100,929	58,889	49,091
EXPENDITURES				
Judicial and legal				
Personnel	15,375	8,081	7,294	3,370
Operating expenditures	53,250	6,050	47,200	20,826
Professional services	17,200	1,163	16,037	2,283
Capital outlay	50,000	30,246	19,754	6,498
TOTAL EXPENDITURES	135,825	45,540	90,285	32,977
Excess (deficiency) of revenues over expenditures	(93,785)	55,389	149,174	16,114
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	-	(7,162)
NET OTHER FINANCING SOURCES (USES)	-	-	-	(7,162)
Net change in fund balance	<u>\$ (93,785)</u>	55,389	<u>\$ 149,174</u>	8,952
Fund balance at beginning of year		<u>210,690</u>		<u>201,738</u>
Fund balance at end of year		<u>\$ 266,079</u>		<u>\$ 210,690</u>

BELL COUNTY, TEXAS
DISTRICT ATTORNEY DHS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	2023		Variance With Final Budget	2022
	Budget	Actual		Actual
REVENUES				
Interest and other	\$ 120	\$ 564	\$ 444	\$ 95
TOTAL REVENUES	120	564	444	95
EXPENDITURES				
Judicial and legal				
Operating expenditures	2,000	1,307	693	1,019
TOTAL EXPENDITURES	2,000	1,307	693	1,019
Net change in fund balance	<u>\$ (1,880)</u>	(743)	<u>\$ 1,137</u>	(924)
Fund balance at beginning of year		<u>13,299</u>		<u>14,223</u>
Fund balance at end of year		<u>\$ 12,556</u>		<u>\$ 13,299</u>

BELL COUNTY, TEXAS
DISTRICT ATTORNEY HOT CHECK FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	<u>2023</u>		Variance With Final Budget	<u>2022</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
REVENUES				
Fees of office	\$ 400	\$ 150	\$ (250)	\$ 300
Interest and other	30	176	146	27
TOTAL REVENUES	<u>430</u>	<u>326</u>	<u>(104)</u>	<u>327</u>
EXPENDITURES				
Judicial and legal				
Operating expenditures	600	-	600	82
Professional services	500	120	380	-
TOTAL EXPENDITURES	<u>1,100</u>	<u>120</u>	<u>980</u>	<u>82</u>
Net change in fund balance	<u>\$ (670)</u>	206	<u>\$ 876</u>	245
Fund balance at beginning of year		<u>3,852</u>		<u>3,607</u>
Fund balance at end of year		<u>\$ 4,058</u>		<u>\$ 3,852</u>

BELL COUNTY, TEXAS
DISTRICT ATTORNEY FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	<u>2023</u>			<u>2022</u> <u>Actual</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>	
REVENUES				
Interest and other	\$ 10	\$ -	\$ (10)	\$ -
TOTAL REVENUES	10	-	(10)	-
EXPENDITURES				
Judicial and legal				
Professional services	10	-	10	-
TOTAL EXPENDITURES	10	-	10	-
Net change in fund balance	<u>\$ -</u>	-	<u>\$ -</u>	-
Fund balance at beginning of year		<u>6</u>		<u>6</u>
Fund balance at end of year		<u>\$ 6</u>		<u>\$ 6</u>

BELL COUNTY, TEXAS
DISTRICT ATTORNEY FEDERAL FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	2023		Variance With Final Budget	2022 Actual
	Budget	Actual		
REVENUES				
Interest and other	\$ 10	\$ -	\$ (10)	\$ -
TOTAL REVENUES	10	-	(10)	-
EXPENDITURES				
Judicial and legal				
Professional services	10	-	10	-
TOTAL EXPENDITURES	<u>\$ 10</u>	<u>-</u>	<u>\$ 10</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>-</u>
Fund balance at beginning of year		<u>5</u>		<u>5</u>
Fund balance at end of year		<u>\$ 5</u>		<u>\$ 5</u>

BELL COUNTY, TEXAS
INMATE COMMISSARY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	<u>2023</u>		Variance With Final Budget	<u>2022</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
REVENUES				
Interest and other	\$ 750,300	\$ 613,717	\$ (136,583)	\$ 560,219
TOTAL REVENUES	750,300	613,717	(136,583)	560,219
EXPENDITURES				
Public safety				
Operating expenditures	845,000	470,460	374,540	663,860
Professional services	15,000	8,093	6,907	8,007
Capital outlay	193,500	34,681	158,819	79,159
TOTAL EXPENDITURES	1,053,500	513,234	540,266	751,026
Net change in fund balance	<u>\$ (303,200)</u>	100,483	<u>\$ 403,683</u>	(190,807)
Fund balance at beginning of year		<u>518,919</u>		<u>709,726</u>
Fund balance at end of year		<u>\$ 619,402</u>		<u>\$ 518,919</u>

BELL COUNTY, TEXAS
SHERIFF FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	<u>2023</u>			<u>2022</u> <u>Actual</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>	
REVENUES				
Fines and forfeits	\$ 500	\$ 3,783	\$ 3,283	\$ 6,079
Interest and other	150	786	636	121
TOTAL REVENUES	650	4,569	3,919	6,200
EXPENDITURES				
Public safety				
Operating expenditures	50	-	50	-
Professional services	500	-	500	-
TOTAL EXPENDITURES	550	-	550	-
Net change in fund balance	<u>\$ 100</u>	4,569	<u>\$ 4,469</u>	6,200
Fund Balance at Beginning of Year		<u>11,719</u>		<u>5,519</u>
Fund Balance at End of Year		<u>\$ 16,288</u>		<u>\$ 11,719</u>

BELL COUNTY, TEXAS
27TH JUDICIAL DISTRICT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	<u>2023</u>		Variance With Final Budget	<u>2022</u>
	Budget	Actual		Actual
REVENUES				
Interest and other	\$ 27,750	\$ 22,899	\$ (4,851)	\$ 22,469
TOTAL REVENUES	27,750	22,899	(4,851)	22,469
EXPENDITURES				
Judicial and legal Personnel	27,750	22,497	5,253	22,311
TOTAL EXPENDITURES	27,750	22,497	5,253	22,311
Net change in fund balance	<u>\$ -</u>	402	<u>\$ 402</u>	158
Fund balance at beginning of year		<u>2,814</u>		<u>2,656</u>
Fund balance at end of year		<u>\$ 3,216</u>		<u>\$ 2,814</u>

**BELL COUNTY, TEXAS
DRUG COURT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022**

	<u>2023</u>		Variance With Final Budget	<u>2022</u>	
	Budget	Actual		Budget	Actual
REVENUES					
Fees of office	\$ -	\$ 38,237	\$ 38,237	\$ 39,217	
Intergovernmental	54,894	49,850	(5,044)	22,645	
Interest and other	-	7,114	7,114	753	
TOTAL REVENUES	54,894	95,201	40,307	62,615	
EXPENDITURES					
Judicial and legal					
Personnel	64,001	55,209	8,792	40,962	
Operating expenditures	3,356	2,656	700	-	
Professional services	17,979	12,115	5,864	2,879	
TOTAL EXPENDITURES	85,336	69,980	15,356	43,841	
Excess (deficiency) of revenues over expenditures	(30,442)	25,221	55,663	18,774	
OTHER FINANCING SOURCES (USES)					
Transfers in	-	4,982	4,982	-	
Transfers out	-	(4,343)	(4,343)	(18,479)	
NET OTHER FINANCING SOURCES (USES)	-	639	639	(18,479)	
Net change in fund balance	<u>\$ (30,442)</u>	25,860	<u>\$ 56,302</u>	295	
Fund balance at beginning of year		<u>152,337</u>		<u>152,042</u>	
Fund balance at end of year		<u>\$ 178,197</u>		<u>\$ 152,337</u>	

**BELL COUNTY, TEXAS
VETERANS COURT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022**

	2023		Variance With Final Budget	2022
	Budget	Actual		Actual
REVENUES				
Intergovernmental	\$ 44,405	\$ 44,404	\$ (1)	\$ 41,045
Interest and other	-	1,963	1,963	238
Contributions for assistance programs	-	900	900	851
TOTAL REVENUES	44,405	47,267	2,862	42,134
EXPENDITURES				
Judicial and legal				
Personnel	49,279	43,880	5,399	45,674
Operating expenditures	6,234	5,644	590	2,866
Professional services	18,032	10,417	7,615	12,073
TOTAL EXPENDITURES	73,545	59,941	13,604	60,613
Excess (deficiency) of revenues over expenditures	(29,140)	(12,674)	16,466	(18,479)
OTHER FINANCING SOURCES (USES)				
Transfers in	17,100	12,674	(4,426)	18,479
NET OTHER FINANCING SOURCES (USES)	17,100	12,674	(4,426)	18,479
Net change in fund balance	<u>\$ (12,040)</u>	-	<u>\$ 12,040</u>	-
Fund balance at beginning of year		-		-
Fund balance at end of year		<u>\$ -</u>		<u>\$ -</u>

BELL COUNTY, TEXAS
VETERANS FINANCIAL ASSISTANCE GRANT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	<u>2023</u>		Variance With Final Budget	<u>2022</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
REVENUES				
Intergovernmental	\$ 300,000	\$ 167,682	\$ (132,318)	\$ 284,477
Interest and other	-	1,451	1,451	188
TOTAL REVENUES	<u>300,000</u>	<u>169,133</u>	<u>(130,867)</u>	<u>284,665</u>
EXPENDITURES				
Health and human services				
Personnel	57,483	38,552	18,931	45,273
Operating expenditures	735	674	61	1,437
Professional services	1,000	-	1,000	-
Assistance to governmental units & others	216,988	122,185	94,803	211,548
TOTAL EXPENDITURES	<u>276,206</u>	<u>161,411</u>	<u>114,795</u>	<u>258,258</u>
Excess (deficiency) of revenues over expenditures	23,794	7,722	(16,072)	26,407
OTHER FINANCING SOURCES (USES)				
Transfers out	(23,794)	-	23,794	-
NET OTHER FINANCING SOURCES (USES)	<u>(23,794)</u>	<u>-</u>	<u>23,794</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>7,722</u>	<u>\$ 7,722</u>	<u>26,407</u>
Fund balance at beginning of year		<u>26,407</u>		<u>-</u>
Fund balance at end of year		<u>\$ 34,129</u>		<u>\$ 26,407</u>

BELL COUNTY, TEXAS
REGIONAL HABITAT CONSERVATION GRANT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	<u>2023</u>		Variance With Final Budget	<u>2022</u>
	Budget	Actual		Actual
REVENUES				
Intergovernmental	\$ -	\$ 93,729	\$ 93,729	\$ 51,188
Interest and other	-	1,078	1,078	325
TOTAL REVENUES	-	94,807	94,807	51,513
EXPENDITURES				
Conservation				
Professional services	50,000	69,402	(19,402)	32,341
TOTAL EXPENDITURES	50,000	69,402	(19,402)	32,341
Excess (deficiency) of revenues over expenditures	(50,000)	25,405	75,405	19,172
OTHER FINANCING SOURCES(USES)				
Transfers in	-	17,355	17,355	7,313
NET OTHER FINANCING SOURCES (USES)	-	17,355	17,355	7,313
Net change in fund balance	<u>\$ (50,000)</u>	42,760	<u>\$ 92,760</u>	26,485
Fund balance at beginning of year		<u>26,485</u>		<u>-</u>
Fund balance at end of year		<u>\$ 69,245</u>		<u>\$ 26,485</u>

BELL COUNTY, TEXAS
JUSTICE OF THE PEACE TECHNOLOGY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	<u>2023</u>		Variance With Final Budget	<u>2022</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
REVENUES				
Fees of office	\$ 29,500	\$ 32,402	\$ 2,902	\$ 29,200
Interest and other	2,200	35,735	33,535	5,334
TOTAL REVENUES	<u>31,700</u>	<u>68,137</u>	<u>36,437</u>	<u>34,534</u>
EXPENDITURES				
Conservation				
Operating expenditures	2,600	2,118	482	2,240
Capital outlay	31,755	28,719	3,036	19,458
TOTAL EXPENDITURES	<u>34,355</u>	<u>30,837</u>	<u>3,518</u>	<u>21,698</u>
Net change in fund balance	<u>\$ (2,655)</u>	37,300	<u>\$ 39,955</u>	12,836
Fund balance at beginning of year		<u>772,108</u>		<u>759,272</u>
Fund balance at end of year		<u>\$ 809,408</u>		<u>\$ 772,108</u>

BELL COUNTY, TEXAS
COUNTY AND DISTRICT CLERKS TECHNOLOGY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	<u>2023</u>		Variance With Final Budget	<u>2022</u>
	Budget	Actual		Actual
REVENUES				
Fees of office	\$ 8,000	\$ 7,681	\$ (319)	\$ 8,360
Interest and other	900	4,948	4,048	695
TOTAL REVENUES	8,900	12,629	3,729	9,055
EXPENDITURES				
Judicial and legal				
Capital outlay	26,000	13,055	12,945	-
TOTAL EXPENDITURES	26,000	13,055	12,945	-
Net Change in Fund Balance	<u>\$ (17,100)</u>	(426)	<u>\$ 16,674</u>	9,055
Fund balance at beginning of year		<u>105,026</u>		<u>95,971</u>
Fund balance at end of year		<u>\$ 104,600</u>		<u>\$ 105,026</u>

BELL COUNTY, TEXAS
DISTRICT CLERK TECHNOLOGY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	<u>2023</u>		<u>Variance With Final Budget</u>	<u>2022</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
REVENUES				
Fees of office	\$ 60,000	\$ 56,453	\$ (3,547)	\$ 57,194
Interest and other	300	4,543	4,243	360
TOTAL REVENUES	60,300	60,996	696	57,554
EXPENDITURES				
Judicial and legal				
Operating expenditures	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
Net change in fund balance	<u>\$ 60,300</u>	60,996	<u>\$ 696</u>	57,554
Fund balance at beginning of year		<u>76,458</u>		<u>18,904</u>
Fund balance at end of year		<u>\$ 137,454</u>		<u>\$ 76,458</u>

BELL COUNTY, TEXAS
COURT RECORDS PRESERVATION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	<u>2023</u>		Variance With Final Budget	<u>2022</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
REVENUES				
Fees of office	\$ 68,500	\$ 87,105	\$ 18,605	\$ 75,455
Interest and other	650	3,631	2,981	589
TOTAL REVENUES	69,150	90,736	21,586	76,044
EXPENDITURES				
Judicial and legal Personnel	106,634	105,637	997	99,695
TOTAL EXPENDITURES	106,634	105,637	997	99,695
Net change in fund balance	<u>\$ (37,484)</u>	(14,901)	<u>\$ 22,583</u>	(23,651)
Fund balance at beginning of year		98,627		122,278
Fund balance at end of year		<u>\$ 83,726</u>		<u>\$ 98,627</u>

BELL COUNTY, TEXAS
BELL COUNTY RECORDS MANAGEMENT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	<u>2023</u>		Variance With Final Budget	<u>2022</u>
	Budget	Actual		Actual
REVENUES				
Fees of office	\$ 81,000	\$ 89,398	\$ 8,398	\$ 94,224
Interest and other	4,800	31,367	26,567	4,154
TOTAL REVENUES	85,800	120,765	34,965	98,378
EXPENDITURES				
Judicial and legal				
Operating expenditures	161,000	28,705	132,295	162,786
TOTAL EXPENDITURES	161,000	28,705	132,295	162,786
Net change in fund balance	<u>\$ (75,200)</u>	92,060	<u>\$ 167,260</u>	(64,408)
Fund balance at beginning of year		<u>658,046</u>		<u>722,454</u>
Fund balance at end of year		<u>\$ 750,106</u>		<u>\$ 658,046</u>

BELL COUNTY, TEXAS
COUNTY CLERK RECORDS MANAGEMENT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	<u>2023</u>		Variance With Final Budget	<u>2022</u>
	Budget	Actual		Actual
REVENUES				
Fees of office	\$ 460,000	\$ 322,002	\$ (137,998)	\$ 447,682
Interest and other	6,000	52,658	46,658	7,200
TOTAL REVENUES	466,000	374,660	(91,340)	454,882
EXPENDITURES				
Judicial and legal				
Operating expenditures	500,000	-	500,000	292,219
TOTAL EXPENDITURES	500,000	-	500,000	292,219
Net change in fund balance	<u>\$ (34,000)</u>	374,660	<u>\$ 408,660</u>	162,663
Fund balance at beginning of year		<u>939,541</u>		<u>776,878</u>
Fund balance at end of year		<u>\$ 1,314,201</u>		<u>\$ 939,541</u>

BELL COUNTY, TEXAS
CONSTABLE FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	<u>2023</u>			<u>2022</u> <u>Actual</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>	
REVENUES				
Interest and other	\$ 100	\$ 165	\$ 65	\$ 23
TOTAL REVENUES	100	165	65	23
EXPENDITURES				
Public safety				
Professional services	100	-	100	-
TOTAL EXPENDITURES	100	-	100	-
Net change in fund balance	<u>\$ -</u>	165	<u>\$ 165</u>	23
Fund balance at beginning of year		<u>3,535</u>		<u>3,512</u>
Fund balance at end of year		<u>\$ 3,700</u>		<u>\$ 3,535</u>

BELL COUNTY, TEXAS
ELECTION EQUIPMENT SERVICES
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	<u>2023</u>			<u>2022</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>	
REVENUES				
Interest and other	\$ -	\$ 87,322	\$ 87,322	\$ -
TOTAL REVENUES	-	87,322	87,322	-
EXPENDITURES				
General administration				
Operating expenditures	10,000	14,071	(4,071)	-
TOTAL EXPENDITURES	10,000	14,071	(4,071)	-
Net Change in Fund Balance	<u>\$ (10,000)</u>	73,251	<u>\$ 83,251</u>	-
Fund Balance at Beginning of Year		-		-
Fund Balance at End of Year		<u>\$ 73,251</u>		<u>\$ -</u>

BELL COUNTY, TEXAS
ELECTRONIC FILING TRANSACTION FEE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	<u>2023</u>		Variance With Final Budget	<u>2022</u>
	Budget	Actual		Actual
REVENUES				
Fees of office	\$ -	\$ 61	\$ 61	\$ 119
Interest and other	2,400	11,799	9,399	1,792
TOTAL REVENUES	<u>2,400</u>	<u>11,860</u>	<u>9,460</u>	<u>1,911</u>
EXPENDITURES				
Judicial and legal				
Operating expenditures	350	217	133	-
Capital outlay	11,175	435	10,740	4,562
TOTAL EXPENDITURES	<u>11,525</u>	<u>652</u>	<u>10,873</u>	<u>4,562</u>
Net change in fund balance	<u>\$ (9,125)</u>	11,208	<u>\$ 20,333</u>	(2,651)
Fund balance at beginning of year		<u>254,681</u>		<u>257,332</u>
Fund balance at end of year		<u>\$ 265,889</u>		<u>\$ 254,681</u>

**BELL COUNTY, TEXAS
 BODY ARMOR GRANT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 Year Ended September 30, 2023 with Comparative Actual
 for Year Ended September 30, 2022**

	<u>2023</u>		Variance With Final Budget	<u>2022</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
REVENUES				
Intergovernmental	\$ 62,550	\$ 62,550	\$ -	\$ 37,250
TOTAL REVENUES	62,550	62,550	-	37,250
EXPENDITURES				
Public safety				
Capital outlay	62,550	62,550	-	37,250
TOTAL EXPENDITURES	62,550	62,550	-	37,250
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>-</u>
Fund balance at beginning of year		<u>-</u>		<u>-</u>
Fund balance at end of year		<u>\$ -</u>		<u>\$ -</u>

BELL COUNTY, TEXAS
SHERIFF BYRNE GRANT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	<u>2023</u>		Variance With Final Budget	<u>2022</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
REVENUES				
Intergovernmental	\$ 1,563,000	\$ 628,851	\$ (934,149)	\$ -
Interest and other	-	15,385	15,385	-
TOTAL REVENUES	<u>1,563,000</u>	<u>644,236</u>	<u>(918,764)</u>	<u>-</u>
EXPENDITURES				
Public safety				
Professional services	54,670	-	54,670	-
Capital outlay	1,508,330	628,851	879,479	-
TOTAL EXPENDITURES	<u>1,563,000</u>	<u>628,851</u>	<u>934,149</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	15,385	<u>\$ 15,385</u>	-
Fund balance at beginning of year		<u>-</u>		<u>-</u>
Fund balance at end of year		<u>\$ 15,385</u>		<u>\$ -</u>

BELL COUNTY, TEXAS
TEXAS AGRI-LIFE STUDY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	<u>2023</u>		Variance With Final Budget	<u>2022</u>
	Budget	Actual		Actual
REVENUES				
Intergovernmental	\$ 25,000	\$ -	\$ (25,000)	\$ -
Interest and other	400	2,704	2,304	304
TOTAL REVENUES	25,400	2,704	(22,696)	304
EXPENDITURES				
Conservation				
Professional services	45,400	6,389	39,011	-
TOTAL EXPENDITURES	45,400	6,389	39,011	-
Excess (deficiency) of revenues over expenditures	(20,000)	(3,685)	16,315	304
OTHER FINANCING SOURCES (USES)				
Transfers in	20,000	20,000	-	20,000
NET OTHER FINANCING SOURCES (USES)	20,000	20,000	-	20,000
Net change in fund balance	<u>\$ -</u>	16,315	<u>\$ 16,315</u>	20,304
Fund balance at beginning of year		43,612		23,308
Fund balance at end of year		<u>\$ 59,927</u>		<u>\$ 43,612</u>

BELL COUNTY, TEXAS
HOTEL OCCUPANCY TAX
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	<u>2023</u>		Variance With Final Budget	<u>2022</u>
	Budget	Actual		Actual
REVENUES				
Hotel occupancy taxes	\$ 1,300,000	\$ 1,520,050	\$ 220,050	\$ 1,396,284
Interest and other	6,500	39,790	33,290	8,804
TOTAL REVENUES	<u>1,306,500</u>	<u>1,559,840</u>	<u>253,340</u>	<u>1,405,088</u>
EXPENDITURES				
General administration				
Assistance to governmental units & others	<u>246,000</u>	<u>278,776</u>	<u>(32,776)</u>	<u>258,975</u>
TOTAL EXPENDITURES	<u>246,000</u>	<u>278,776</u>	<u>(32,776)</u>	<u>258,975</u>
Excess (deficiency) of revenues over expenditures	1,060,500	1,281,064	220,564	1,146,113
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(1,060,500)</u>	<u>(1,281,064)</u>	<u>(220,564)</u>	<u>(1,146,113)</u>
NET OTHER FINANCING SOURCES (USES)	<u>(1,060,500)</u>	<u>(1,281,064)</u>	<u>(220,564)</u>	<u>(1,146,113)</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>-</u>
Fund balance at beginning of year		<u>-</u>		<u>-</u>
Fund balance at end of year		<u>\$ -</u>		<u>\$ -</u>

BELL COUNTY, TEXAS
ARPA FUNDING
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	2023		Variance With Final Budget	2022
	Budget	Actual		Actual
REVENUES				
Intergovernmental	\$ 4,080,000	\$ 532,868	\$ (3,547,132)	\$ 2,698,349
Interest and other	20,000	210,638	190,638	34,524
TOTAL REVENUES	4,100,000	743,506	(3,356,494)	2,732,873
EXPENDITURES				
Health and human services				
Operating expenditures	250	172	78	947,509
Professional services	31,000	27,455	3,545	1,169,880
Capital outlay	3,537,750	255,242	3,282,508	330,960
Assistance to governmental units & others	531,000	-	531,000	250,000
TOTAL EXPENDITURES	4,100,000	282,869	3,817,131	2,698,349
Net change in fund balance	<u>\$ -</u>	460,637	<u>\$ 460,637</u>	34,524
Fund balance at beginning of year		<u>34,524</u>		<u>-</u>
Fund balance at end of year		<u>\$ 495,161</u>		<u>\$ 34,524</u>

**BELL COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT**



BELL COUNTY, TEXAS
DEBT SERVICE FUNDS (CONTINUED)

Debt Service Funds

The debt service funds are used to account for the accumulation of resources for and the payment of general long-term debt principal, interest, and related costs. Individual funds are as follows:

2013 Limited Tax Refunding

To account for the payment of principal and interest on outstanding long-term debt resulting from the issuance of Limited Tax Bonds to refund a part of the Limited Tax Notes Refunding, Series 2006 and part of the Certificates of Obligations, Series 2007.

2015 Limited Tax Refunding

To account for the payment of principal and interest on outstanding long-term debt resulting from the issuance of Limited Tax Bonds to refund a part of the Limited Tax Notes Refunding, Series 2008.

2015 Certificates of Obligation

To account for the payment of principal and interest on outstanding long-term debt resulting from the issuance of Combination Tax and Revenue Certificates of Obligation, Series 2015 to be used for technical equipment; office upgrades and office equipment; road and bridge equipment; parking lot renovation or expansion/net parking lots for county buildings; building enlargement, improvements or repairs (including to the jail or jail annex, animal shelter, Expo Center, juvenile probation buildings, county annex buildings, help center, and juvenile detention center) or new county buildings related to such facilities; and archives equipment.

2017 Limited Tax Refunding

To account for the payment of principal and interest on outstanding long-term debt resulting from the issuance of Limited Tax Bonds to refund a part of the Limited Tax Notes, Series 2017.

2018 Certificates of Obligation

To account for the payment of principal and interest on outstanding long-term debt resulting from the issuance of Combination Tax and Revenue Certificates of Obligation, Series 2018 to be used for acquisition, construction, renovation and equipping of County facilities; acquisition of land and right of way, purchase of technical equipment and a court management system, operating and storage equipment, communications lines and communication equipment and video equipment, election equipment, office upgrades and purchase of office equipment, purchase of road and bridge equipment, parking lot renovation or expansion/new parking lots for County buildings, and building enlargement, improvement, repairs or new construction and the cost of professional services incurred in connection therewith.

2019 Limited Tax Refunding

To account for the payment of principal and interest on outstanding long-term debt resulting from the issuance of Limited Tax Bonds to refund Limited Tax Notes, Series 2010, Series 2011 and Certificate of Obligation, Series 2010.

2021 Limited Tax Refunding

To account for the payment of principal and interest on outstanding long-term debt resulting from the issuance of Limited Tax Bonds to Refund Limited Tax Notes, Series 2014, Series 2016 and Certificate of Obligation, Series 2016.

BELL COUNTY, TEXAS
DEBT SERVICE FUNDS (CONTINUED)

2021A Limited Tax Refunding

To account for the payment of principal and interest on outstanding long-term debt resulting from the issuance of Limited Tax Bonds to Refund Limited Tax Notes, Series 2012 and Certificate of Obligation, Series 2015.

2021 Certificates of Obligation

To account for the payment of principal and interest on outstanding long-term debt resulting from the issuance of Combination Tax and Revenue Certificates of Obligation, Series 2021 to be used for the acquisition, construction, enlargement, renovation, repair and improvements of County facilities to include jail facilities, a diversion center, annex facilities and museum storage. Proceeds will also be used for the purchase of technical and computer equipment, to include a financial management system, and the cost of professional services, furnishings, fixtures, and equipment for all projects.

**BELL COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT**



BELL COUNTY, TEXAS
DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
September 30, 2023 with Comparative Totals
for September 30, 2022

	2013	2015	2015
	Limited Tax	Limited Tax	Certificates
	Refunding	Refunding	of Obligation
ASSETS			
Investments	\$ 353,767	\$ 420,680	\$ 636,411
Accounts receivable, net	3,751	3,751	4,003
Delinquent taxes receivable, net	36,159	36,159	38,582
TOTAL ASSETS	\$ 393,677	\$ 460,590	\$ 678,996
LIABILITIES			
Unearned revenue	\$ 31,689	\$ 31,689	\$ 33,813
TOTAL LIABILITIES	31,689	31,689	33,813
FUND BALANCES			
Restricted for			
Debt service	361,988	428,901	645,183
TOTAL FUND BALANCES	361,988	428,901	645,183
TOTAL LIABILITIES AND FUND BALANCES	\$ 393,677	\$ 460,590	\$ 678,996

2017 Limited Tax Refunding	2018 Certificates of Obligation	2019 Limited Tax Refunding	2021 Limited Tax Refunding	2021A Limited Tax Refunding	2021 Certificates of Obligation
\$ 424,990	\$ 90,140	\$ 363,958	\$ 242,034	\$ 581,738	\$ 352,562
4,502	1,752	6,261	5,004	1,878	8,379
43,390	16,887	60,353	48,237	18,098	80,761
<u>\$ 472,882</u>	<u>\$ 108,779</u>	<u>\$ 430,572</u>	<u>\$ 295,275</u>	<u>\$ 601,714</u>	<u>\$ 441,702</u>
\$ 38,026	\$ 14,800	\$ 52,892	\$ 42,274	\$ 15,861	\$ 70,778
38,026	14,800	52,892	42,274	15,861	70,778
434,856	93,979	377,680	253,001	585,853	370,924
434,856	93,979	377,680	253,001	585,853	370,924
<u>\$ 472,882</u>	<u>\$ 108,779</u>	<u>\$ 430,572</u>	<u>\$ 295,275</u>	<u>\$ 601,714</u>	<u>\$ 441,702</u>

(Continued)

**BELL COUNTY, TEXAS
DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
September 30, 2023 with Comparative Totals
for September 30, 2022**

	Totals	
	2023	2022
ASSETS		
Investments	\$ 3,466,280	\$ 2,973,511
Accounts receivable, net	39,281	28,575
Delinquent taxes receivable, net	378,626	318,020
TOTAL ASSETS	\$ 3,884,187	\$ 3,320,106
 LIABILITIES		
Unearned revenue	\$ 331,822	\$ 318,020
TOTAL LIABILITIES	331,822	318,020
 FUND BALANCES		
Restricted for		
Debt service	3,552,365	3,002,086
TOTAL FUND BALANCES	3,552,365	3,002,086
 TOTAL LIABILITIES AND FUND BALANCES	\$ 3,884,187	\$ 3,320,106

**BELL COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT**



**BELL COUNTY, TEXAS
DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended September 30, 2023 with Comparative Totals
for Year Ended September 30, 2022**

	2013	2015	2015
	Limited Tax Refunding	Limited Tax Refunding	Certificates of Obligation
REVENUES			
Ad valorem taxes	\$ 1,683,993	\$ 1,683,993	\$ 1,796,847
Interest and other	26,584	31,447	78,732
TOTAL REVENUES	<u>1,710,577</u>	<u>1,715,440</u>	<u>1,875,579</u>
EXPENDITURES			
Debt Service:			
Principal retirement	1,620,000	1,440,000	1,535,000
Interest expenditures and fiscal charges	43,788	225,200	242,500
TOTAL EXPENDITURES	<u>1,663,788</u>	<u>1,665,200</u>	<u>1,777,500</u>
Excess (deficiency) of revenues over expenditures	46,789	50,240	98,079
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
NET OTHER FINANCING SOURCES(USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	46,789	50,240	98,079
Fund balances at beginning of year	<u>315,199</u>	<u>378,661</u>	<u>547,104</u>
Fund balances at end of year	<u><u>\$ 361,988</u></u>	<u><u>\$ 428,901</u></u>	<u><u>\$ 645,183</u></u>

2017 Limited Tax Refunding	2018 Certificates of Obligation	2019 Limited Tax Refunding	2021 Limited Tax Refunding	2021A Limited Tax Refunding	2021 Certificates of Obligation
\$ 2,020,792	\$ 786,451	\$ 2,810,770	\$ 2,246,500	\$ 842,878	\$ 3,761,212
33,465	24,407	41,800	72,487	46,806	66,277
2,054,257	810,858	2,852,570	2,318,987	889,684	3,827,489
1,845,000	545,000	2,120,000	1,790,000	495,000	1,465,000
167,811	225,153	692,000	437,050	339,235	2,277,425
2,012,811	770,153	2,812,000	2,227,050	834,235	3,742,425
41,446	40,705	40,570	91,937	55,449	85,064
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
41,446	40,705	40,570	91,937	55,449	85,064
393,410	53,274	337,110	161,064	530,404	285,860
\$ 434,856	\$ 93,979	\$ 377,680	\$ 253,001	\$ 585,853	\$ 370,924

(Continued)

BELL COUNTY, TEXAS
DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended September 30, 2023 with Comparative Totals
for Year Ended September 30, 2022

	Totals	
	2023	2022
REVENUES		
Ad valorem taxes	\$ 17,633,436	\$ 16,611,939
Interest and other	422,005	42,834
TOTAL REVENUES	18,055,441	16,654,773
EXPENDITURES		
Debt Service:		
Principal retirement	12,855,000	11,765,000
Interest expenditures and fiscal charges	4,650,162	4,985,928
TOTAL EXPENDITURES	17,505,162	16,750,928
Excess (deficiency) of revenues over expenditures	550,279	(96,155)
OTHER FINANCING SOURCES (USES)		
Transfers in	-	315,425
Transfers out	-	(315,425)
NET OTHER FINANCING SOURCES(USES)	-	-
Net change in fund balances	550,279	(96,155)
Fund balances at beginning of year	3,002,086	3,098,241
Fund balances at end of year	\$ 3,552,365	\$ 3,002,086

BELL COUNTY, TEXAS
2013 LIMITED TAX REFUNDING
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	2023		Variance With Final Budget	2022 Actual
	Budget	Actual		
REVENUES				
Ad valorem taxes	\$ 1,491,100	\$ 1,683,993	\$ 192,893	\$ 1,658,394
Interest and other	3,000	26,584	23,584	2,326
TOTAL REVENUES	1,494,100	1,710,577	216,477	1,660,720
EXPENDITURES				
Debt Service:				
Principal retirement	1,620,000	1,620,000	-	1,590,000
Interest expenditures and fiscal charges	44,538	43,788	750	72,357
TOTAL EXPENDITURES	1,664,538	1,663,788	750	1,662,357
Net change in fund balance	<u>\$ (170,438)</u>	46,789	<u>\$ 217,227</u>	(1,637)
Fund balance at beginning of year		<u>315,199</u>		<u>316,836</u>
Fund balance at end of year		<u>\$ 361,988</u>		<u>\$ 315,199</u>

BELL COUNTY, TEXAS
2015 LIMITED TAX REFUNDING
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	2023		Variance With Final Budget	2022 Actual
	Budget	Actual		
REVENUES				
Ad valorem taxes	\$ 1,491,700	\$ 1,683,993	\$ 192,293	\$ 1,658,394
Interest and other	4,200	31,447	27,247	3,144
TOTAL REVENUES	1,495,900	1,715,440	219,540	1,661,538
EXPENDITURES				
Debt Service:				
Principal retirement	1,440,000	1,440,000	-	1,375,000
Interest expenditures and fiscal charges	225,200	225,200	-	295,575
TOTAL EXPENDITURES	1,665,200	1,665,200	-	1,670,575
Net change in fund balance	<u>\$ (169,300)</u>	50,240	<u>\$ 219,540</u>	(9,037)
Fund balance at beginning of year		<u>378,661</u>		<u>387,698</u>
Fund balance at end of year		<u>\$ 428,901</u>		<u>\$ 378,661</u>

BELL COUNTY, TEXAS
2015 CERTIFICATES OF OBLIGATION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	<u>2023</u>		Variance With Final Budget	2022 Actual
	<u>Budget</u>	<u>Actual</u>		
REVENUES				
Ad valorem taxes	\$ 1,592,300	\$ 1,796,847	\$ 204,547	\$ 1,748,494
Interest and other	19,200	78,732	59,532	9,800
TOTAL REVENUES	<u>1,611,500</u>	<u>1,875,579</u>	264,079	<u>1,758,294</u>
EXPENDITURES				
Debt Service:				
Principal retirement	1,535,000	1,535,000	-	1,460,000
Interest expenditures and fiscal charges	242,500	242,500	-	315,500
TOTAL EXPENDITURES	<u>1,777,500</u>	<u>1,777,500</u>	-	<u>1,775,500</u>
Net change in fund balance	<u>\$ (166,000)</u>	98,079	<u>\$ 264,079</u>	(17,206)
Fund balance at beginning of year		<u>547,104</u>		<u>564,310</u>
Fund balance at end of year		<u>\$ 645,183</u>		<u>\$ 547,104</u>

BELL COUNTY, TEXAS
2017 LIMITED TAX REFUNDING
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	<u>2023</u>		Variance With Final Budget	2022 Actual
	Budget	Actual		
REVENUES				
Ad valorem taxes	\$ 1,803,500	\$ 2,020,792	\$ 217,292	\$ 2,005,168
Interest and other	3,600	33,465	29,865	3,113
TOTAL REVENUES	1,807,100	2,054,257	247,157	2,008,281
EXPENDITURES				
Debt Service:				
Principal retirement	1,845,000	1,845,000	-	1,805,000
Interest expenditures and fiscal charges	168,161	167,811	350	205,755
TOTAL EXPENDITURES	2,013,161	2,012,811	350	2,010,755
Net change in fund balance	<u>\$ (206,061)</u>	41,446	<u>\$ 247,507</u>	(2,474)
Fund balance at beginning of year		<u>393,410</u>		<u>395,884</u>
Fund balance at end of year		<u>\$ 434,856</u>		<u>\$ 393,410</u>

BELL COUNTY, TEXAS
2018 CERTIFICATES OF OBLIGATION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	2023		Variance With Final Budget	2022 Actual
	Budget	Actual		
REVENUES				
Ad valorem taxes	\$ 690,600	\$ 786,451	\$ 95,851	\$ 760,323
Interest and other	6,000	24,407	18,407	2,735
TOTAL REVENUES	696,600	810,858	114,258	763,058
EXPENDITURES				
Debt Service:				
Principal retirement	545,000	545,000	-	520,000
Interest expenditures and fiscal charges	225,903	225,153	750	239,141
TOTAL EXPENDITURES	770,903	770,153	750	759,141
Net change in fund balance	<u>\$ (74,303)</u>	40,705	<u>\$ 115,008</u>	3,917
Fund balance at beginning of year		<u>53,274</u>		<u>49,357</u>
Fund balance at end of year		<u>\$ 93,979</u>		<u>\$ 53,274</u>

BELL COUNTY, TEXAS
2019 LIMITED TAX REFUNDING
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	2023		Variance With Final Budget	2022 Actual
	Budget	Actual		
REVENUES				
Ad valorem taxes	\$ 2,519,100	\$ 2,810,770	\$ 291,670	\$ 2,785,584
Interest and other	6,000	41,800	35,800	3,757
TOTAL REVENUES	2,525,100	2,852,570	327,470	2,789,341
EXPENDITURES				
Debt Service:				
Principal retirement	2,120,000	2,120,000	-	2,020,000
Interest expenditures and fiscal charges	692,000	692,000	-	795,500
TOTAL EXPENDITURES	2,812,000	2,812,000	-	2,815,500
Net change in fund balance	<u>\$ (286,900)</u>	40,570	<u>\$ 327,470</u>	(26,159)
Fund balance at beginning of year		<u>337,110</u>		<u>363,269</u>
Fund balance at end of year		<u>\$ 377,680</u>		<u>\$ 337,110</u>

BELL COUNTY, TEXAS
2021 LIMITED TAX REFUNDING
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	2023		Variance With Final Budget	2022 Actual
	Budget	Actual		
REVENUES				
Ad valorem taxes	\$ 1,995,100	\$ 2,246,500	\$ 251,400	\$ 1,775,656
Interest and other	15,600	72,487	56,887	6,835
TOTAL REVENUES	2,010,700	2,318,987	308,287	1,782,491
EXPENDITURES				
Debt Service:				
Principal retirement	1,790,000	1,790,000	-	1,295,000
Interest expenditures and fiscal charges	437,050	437,050	-	501,800
TOTAL EXPENDITURES	2,227,050	2,227,050	-	1,796,800
Excess (deficiency) of revenues over expenditures	(216,350)	91,937	308,287	(14,309)
OTHER FINANCING SOURCES(USES)				
Transfers in	-	-	-	2,389
NET OTHER FINANCING SOURCES (USES)	-	-	-	2,389
Net change in fund balance	<u>\$ (216,350)</u>	91,937	<u>\$ 308,287</u>	(11,920)
Fund balance at beginning of year		<u>161,064</u>		<u>172,984</u>
Fund balance at end of year		<u>\$ 253,001</u>		<u>\$ 161,064</u>

BELL COUNTY, TEXAS
2021A LIMITED TAX REFUNDING
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	2023		Variance With Final Budget	2022 Actual
	Budget	Actual		
REVENUES				
Ad valorem taxes	\$ 747,400	\$ 842,878	\$ 95,478	\$ 416,600
Interest and other	6,600	46,806	40,206	4,628
TOTAL REVENUES	754,000	889,684	135,684	421,228
EXPENDITURES				
Debt Service:				
Principal retirement	495,000	495,000	-	80,000
Interest expenditures and fiscal charges	339,235	339,235	-	339,435
TOTAL EXPENDITURES	834,235	834,235	-	419,435
Excess (deficiency) of revenues over expenditures	(80,235)	55,449	135,684	1,793
OTHER FINANCING SOURCES(USES)				
Transfers in	-	-	-	4,125
NET OTHER FINANCING SOURCES (USES)	-	-	-	4,125
Net change in fund balance	<u>\$ (80,235)</u>	55,449	<u>\$ 135,684</u>	5,918
Fund balance at beginning of year		<u>530,404</u>		<u>524,486</u>
Fund balance at end of year		<u>\$ 585,853</u>		<u>\$ 530,404</u>

BELL COUNTY, TEXAS
2021 CERTIFICATES OF OBLIGATION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Year Ended September 30, 2023 with Comparative Actual
for Year Ended September 30, 2022

	2023		Variance With Final Budget	2022 Actual
	Budget	Actual		
REVENUES				
Ad valorem taxes	\$ 3,352,600	\$ 3,761,212	\$ 408,612	\$ 3,390,705
Interest and other	9,600	66,277	56,677	5,891
TOTAL REVENUES	3,362,200	3,827,489	465,289	3,396,596
EXPENDITURES				
Debt Service:				
Principal retirement	1,465,000	1,465,000	-	1,210,000
Interest expenditures and fiscal charges	2,277,425	2,277,425	-	2,214,715
TOTAL EXPENDITURES	3,742,425	3,742,425	-	3,424,715
Excess (deficiency) of revenues over expenditures	(380,225)	85,064	465,289	(28,119)
OTHER FINANCING SOURCES(USES)				
Transfers in	-	-	-	308,911
NET OTHER FINANCING SOURCES (USES)	-	-	-	308,911
Net change in fund balance	<u>\$ (380,225)</u>	85,064	<u>\$ 465,289</u>	280,792
Fund balance at beginning of year		<u>285,860</u>		<u>5,068</u>
Fund balance at end of year		<u>\$ 370,924</u>		<u>\$ 285,860</u>

**BELL COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT**



**BELL COUNTY, TEXAS
CAPITAL PROJECTS**

Capital Projects Funds

The capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by trust funds. Individual funds are as follows:

Capital Projects County Construction Fund

To account for capital projects financed through grants, insurance proceeds and/or transfers in from the General Fund.

Capital Projects 2016 Fund

To account for projects financed by Certificates of Obligation, Series 2016. Projects included are acquisition, construction, renovation and equipping of County facilities; acquisition of land and right of way, purchase of technical equipment and election equipment, office upgrades and purchase of office equipment, purchase of road and bridge equipment, parking lot renovation or expansion/new parking lots for County buildings, and building enlargement, improvement, or repairs.

BELL COUNTY, TEXAS
CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
September 30, 2023 with Comparative Totals
for September 30, 2022

	Capital Projects County Construction Fund	Capital Projects 2016 Fund	Totals	
			2023	2022
ASSETS				
Investments	\$ 2,059,544	\$ 371,652	\$ 2,431,196	\$ 3,102,718
TOTAL ASSETS	<u>\$ 2,059,544</u>	<u>\$ 371,652</u>	<u>\$ 2,431,196</u>	<u>\$ 3,102,718</u>
LIABILITIES				
Accounts payable	\$ 220,725	\$ -	\$ 220,725	\$ 419,292
TOTAL LIABILITIES	220,725	-	220,725	419,292
FUND BALANCES				
Restricted for				
Capital projects	-	371,652	371,652	724,788
Assigned for				
Capital projects	1,838,819	-	1,838,819	1,958,638
TOTAL FUND BALANCES	<u>1,838,819</u>	<u>371,652</u>	<u>2,210,471</u>	<u>2,683,426</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,059,544</u>	<u>\$ 371,652</u>	<u>\$ 2,431,196</u>	<u>\$ 3,102,718</u>

BELL COUNTY, TEXAS
CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended September 30, 2023 with Comparative Totals
for Year Ended September 30, 2022

	Capital Projects County Construction Fund	Capital Projects 2016 Fund	Totals	
			2023	2022
REVENUES				
Interest and other	\$ -	\$ 21,699	\$ 21,699	\$ 6,136
TOTAL REVENUES	-	21,699	21,699	6,136
EXPENDITURES				
Operating expenditures	-	-	-	69
Professional services	48,662	-	48,662	39,459
Capital outlay	1,413,607	374,835	1,788,442	1,597,328
TOTAL EXPENDITURES	1,462,269	374,835	1,837,104	1,636,856
Excess (deficiency) of revenues over expenditures	(1,462,269)	(353,136)	(1,815,405)	(1,630,720)
OTHER FINANCING SOURCES(USES)				
Transfers in	1,342,450	-	1,342,450	1,925,000
NET OTHER FINANCING SOURCES(USES)	1,342,450	-	1,342,450	1,925,000
Net change in fund balance	(119,819)	(353,136)	(472,955)	294,280
Fund balance at beginning of year	1,958,638	724,788	2,683,426	2,389,146
Fund balance at end of year	<u>\$ 1,838,819</u>	<u>\$ 371,652</u>	<u>\$ 2,210,471</u>	<u>\$ 2,683,426</u>

**BELL COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT**



**BELL COUNTY, TEXAS
FIDUCIARY FUNDS**

Fiduciary Funds

The fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and other funds. These fiduciary funds cannot be used to support Bell County operations and/or programs. The County has one trust fund, Private Purpose Trust Fund, which is reported in the basic financial statements. The County has the following Custodial Funds:

Housing Finance Fund

To account for funds received on behalf of the Housing Finance Board in connection with the issuance of bonds for low-income housing.

District Clerk Fund/County Clerk Fund

To account for funds held in trust in connection with litigation in progress in the County and District Courts and to account for funds held in trust for minors and estates.

County Attorney Forfeiture Escrow Fund

To account for funds confiscated by the County Attorney's office during drug or gambling-related raids, arrests, and investigations until such funds are awarded by the Court to local, State or Federal authorities or returned to the defendant.

Domestic Relations Fund

To account for the collection and payment of child support and alimony funds, on behalf of the Attorney General, processed by the District Clerk.

Juvenile Probation and Welfare Fund

To account for the collection and payment of restitution pursuant to court decrees processed for juvenile cases within the County.

Restitution Fund

To account for the collection and payment of restitution on behalf of the Adult Probation Department of the State of Texas.

Central Texas Housing Fund

To account for funds received on behalf of the Central Texas Housing Board in connection with the issuance of bonds for housing.

County Treasurer Hot Check Fund

To account for funds collected to cover hot checks and disbursed to claimants.

Advanced Payment Fund

To account for funds collected and remitted directly to the State.

Bell County Organized Crime Seizure Fund

To account for funds confiscated by the Bell County Organized Crime Seizure Fund during drug-related raids, arrests, and investigations until such monies are awarded by the Court to State or Federal authorities or returned to the defendant.

**BELL COUNTY, TEXAS
FIDUCIARY FUNDS (CONTINUED)**

District Attorney Drug Seizure Fund #2

To account for funds confiscated by the District Attorney's Office during drug-related arrest and investigations in 1990 and thereafter, until such monies are awarded by the Court to local, State or Federal authorities or returned to the defendant.

Bell County Health Facility Development Corporation Fund

To account for commissions and other revenue generated as a product of the County acting as a conduit for low interest rate, tax exempt bonds for the development of health facilities.

Bell County Industrial Development Corporation Fund

To account for revenue generated as a product of the County acting as a conduit for low interest rate bonds for development of industrial corporations.

DHS Restitution Fund

To account for the collection and payment of restitution to the Department of Human Services for welfare fraud cases.

Bell/Lampasas Restitution Fund

To account for the collection and payment of restitution pursuant to court decrees for juvenile cases within the Lampasas County for the Bell/Lampasas Juvenile Court.

Land Records Escrow Fund

To account for funds held in escrow in connection with the recording of documents.

Local Provider Participation Fund

To account for the collections from institutional health care providers within the County and for the payments to the state of Texas to provide the nonfederal share of the Medicaid supplemental payment program.

Inmate Custodial Fund

To account for the collections of deposits on behalf of inmates in the Bell County Jail and for the payments from inmates for commissary items and reimbursement of expenditures.

BellNET Fund

To account for the collections and payments on behalf of BellNET, Inc., which is a non-profit corporation for the purpose of promoting distance learning and educational opportunities, improving health care and demonstrating new teaching techniques, video conferencing and data exchange.

Bell County Sheriff's Office Seizure Fund

To account for funds confiscated by the Sheriff's office during raids, arrests and investigations until the Court awards such monies to local, state or federal authorities or returned to the defendant.

Census Project Fund

To account for funds collected on behalf of a local corporative to fund public education and outreach on Census data collection.

**BELL COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT**



BELL COUNTY, TEXAS
FIDUCIARY FUND - OTHER CUSTODIAL FUNDS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
September 30, 2023

	Housing Finance Fund	District Clerk/ County Clerk Fund	County Attorney Forfeiture Escrow Fund	Domestic Relations Fund
ASSETS				
Cash	\$ -	\$11,749,366	\$ -	\$ 300
Investments	519,429	-	38,670	18,336
Accounts receivable	-	-	-	-
TOTAL ASSETS	\$ 519,429	\$11,749,366	\$ 38,670	\$ 18,636
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -
NET POSITION				
Restricted for Individuals, organizations, other governments	\$ 519,429	\$11,749,366	\$ 38,670	\$ 18,636

Juvenile Probation and Welfare Fund	Restitution Fund	Central Texas Housing Fund	County Treasurer Hot Check Fund	Advanced Payment Fund	Bell County Organized Crime Seizure Fund	District Attorney Drug Seizure Fund #2
\$ 1,457	\$ -	\$ -	\$ 179,777	\$ -	\$ -	\$ -
27,359	171,947	1,662,627	35,875	-	220,764	374,471
-	-	-	-	-	-	119
<u>\$ 28,816</u>	<u>\$ 171,947</u>	<u>\$ 1,662,627</u>	<u>\$ 215,652</u>	<u>\$ -</u>	<u>\$ 220,764</u>	<u>\$ 374,590</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>\$ 28,816</u>	<u>\$ 171,947</u>	<u>\$ 1,662,627</u>	<u>\$ 215,652</u>	<u>\$ -</u>	<u>\$ 220,764</u>	<u>\$ 374,590</u>

(Continued)

BELL COUNTY, TEXAS
FIDUCIARY FUND - OTHER CUSTODIAL FUNDS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
September 30, 2023

	Bell County Health Facility Development Corp Fund	Bell County Industrial Development Corp Fund	DHS Restitution Fund	Bell/ Lamparas Restitution Fund
ASSETS				
Cash	\$ -	\$ -	\$ -	\$ -
Investments	1,970	58,715	355	1,859
Accounts receivable, net	-	-	-	-
TOTAL ASSETS	\$ 1,970	\$ 58,715	\$ 355	\$ 1,859
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -
NET POSITION				
Restricted for Individuals, organizations, other governments	<u>\$ 1,970</u>	<u>\$ 58,715</u>	<u>\$ 355</u>	<u>\$ 1,859</u>

Land Records Escrow Fund	Local Provider Participation Fund	Inmate Custodial Fund	BellNET Fund	Bell County Sheriff's Office Seizure Fund	Census Project Fund	Total
\$ 32,958	\$11,587,363	\$ 92,302	\$ -	\$ -	\$ -	\$23,643,523
-	-	-	393,889	-	2,121	3,528,387
-	23,354,874	-	-	-	-	23,354,993
<u>\$ 32,958</u>	<u>\$34,942,237</u>	<u>\$ 92,302</u>	<u>\$ 393,889</u>	<u>\$ -</u>	<u>\$ 2,121</u>	<u>\$50,526,903</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u><u>\$ 32,958</u></u>	<u><u>\$34,942,237</u></u>	<u><u>\$ 92,302</u></u>	<u><u>\$ 393,889</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,121</u></u>	<u><u>\$50,526,903</u></u>

BELL COUNTY, TEXAS
FIDUCIARY FUND - OTHER CUSTODIAL FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
Year Ended September 30, 2023

	Housing Finance Fund	District Clerk/ County Clerk Fund	County Attorney Forfeiture Escrow Fund	Domestic Relations Fund
ADDITIONS				
Contributions:				
Individuals and agencies	\$ -	\$ 5,376,758	\$ -	\$ -
Investment earnings:				
Interest, dividends, other	23,006	-	1,712	819
Other taxes and fees for other governments	-	-	-	-
License and fees collected for State	-	-	-	-
TOTAL ADDITIONS	23,006	5,376,758	1,712	819
DEDUCTIONS				
Beneficiary payments to individuals	-	5,105,410	-	-
Payments to state	-	-	-	-
Payments to other entities	-	-	-	-
TOTAL DEDUCTIONS	-	5,105,410	-	-
Change in net position	23,006	271,348	1,712	819
Net position at beginning of year	496,423	11,478,018	36,958	17,817
Net position at end of year	<u>\$ 519,429</u>	<u>\$11,749,366</u>	<u>\$ 38,670</u>	<u>\$ 18,636</u>

Juvenile Probation and Welfare Fund	Restitution Fund	Central Texas Housing Fund	County Treasurer Hot Check Fund	Advanced Payment Fund	Bell County Organized Crime Seizure Fund	District Attorney Drug Seizure Fund #2
\$ 8,728	\$ 276,135	\$ -	\$ 100,133	\$ -	\$ 25,035	\$ 209,458
-	-	83,715	-	-	-	192
-	-	-	-	-	-	-
-	-	-	-	1,879,172	-	-
<u>8,728</u>	<u>276,135</u>	<u>83,715</u>	<u>100,133</u>	<u>1,879,172</u>	<u>25,035</u>	<u>209,650</u>
4,941	459,797	-	89,132	-	-	-
-	-	-	-	1,879,172	-	-
-	-	275,193	-	-	64,919	225,214
<u>4,941</u>	<u>459,797</u>	<u>275,193</u>	<u>89,132</u>	<u>1,879,172</u>	<u>64,919</u>	<u>225,214</u>
3,787	(183,662)	(191,478)	11,001	-	(39,884)	(15,564)
<u>25,029</u>	<u>355,609</u>	<u>1,854,105</u>	<u>204,651</u>	<u>-</u>	<u>260,648</u>	<u>390,154</u>
<u>\$ 28,816</u>	<u>\$ 171,947</u>	<u>\$ 1,662,627</u>	<u>\$ 215,652</u>	<u>\$ -</u>	<u>\$ 220,764</u>	<u>\$ 374,590</u>

(Continued)

BELL COUNTY, TEXAS
FIDUCIARY FUND - OTHER CUSTODIAL FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
Year Ended September 30, 2023

	Bell County Health Facility Development Corp Fund	Bell County Industrial Development Corp Fund	DHS Restitution Fund	Bell/ Lamparas Restitution Fund
ADDITIONS				
Contributions:				
Individuals	\$ -	\$ -	\$ -	\$ -
Investment earnings:				
Interest, dividends, other	88	2,601	15	-
Other taxes and fees for other governments	-	-	-	-
License and fees collected for State	-	-	-	-
TOTAL ADDITIONS	88	2,601	15	-
DEDUCTIONS				
Beneficiary payments to individuals	-	-	-	-
Payments to state	-	-	-	-
Payments to other entities	-	-	-	-
TOTAL DEDUCTIONS	-	-	-	-
Change in net position	88	2,601	15	-
Net position at beginning of the year	1,882	56,114	340	1,859
Net position at end of the year	<u>\$ 1,970</u>	<u>\$ 58,715</u>	<u>\$ 355</u>	<u>\$ 1,859</u>

Land Records Escrow Fund	Local Provider Participation Fund	Inmate Custodial Fund	BellNET Fund	Bell County Sheriff's Office Seizure Fund	Census Project Fund	Total
\$ 48,336	\$ -	\$ 2,095,185	\$ -	\$ 2,025	\$ -	\$ 8,141,793
-	-	-	17,446	-	94	129,688
-	83,535,100	-	-	-	-	83,535,100
-	-	-	-	-	-	1,879,172
<u>48,336</u>	<u>83,535,100</u>	<u>2,095,185</u>	<u>17,446</u>	<u>2,025</u>	<u>94</u>	<u>93,685,753</u>
-	-	2,238,038	-	-	-	7,897,318
-	-	-	-	-	-	1,879,172
<u>56,427</u>	<u>79,038,410</u>	<u>-</u>	<u>-</u>	<u>6,743</u>	<u>-</u>	<u>79,666,906</u>
<u>56,427</u>	<u>79,038,410</u>	<u>2,238,038</u>	<u>-</u>	<u>6,743</u>	<u>-</u>	<u>89,443,396</u>
(8,091)	4,496,690	(142,853)	17,446	(4,718)	94	4,242,357
<u>41,049</u>	<u>30,445,547</u>	<u>235,155</u>	<u>376,443</u>	<u>4,718</u>	<u>2,027</u>	<u>46,284,546</u>
<u>\$ 32,958</u>	<u>\$ 34,942,237</u>	<u>\$ 92,302</u>	<u>\$ 393,889</u>	<u>\$ -</u>	<u>\$ 2,121</u>	<u>\$ 50,526,903</u>

**BELL COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT**



BELL COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
STATISTICAL SECTION
(UNAUDITED)

This section of the County’s annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and supplementary information says about the County’s overall financial health. This information has not been audited by the independent auditors.

Contents	Page
Financial Trends	
These schedules contain trend information to help the reader understand how the County’s financial performance and well-being have changed over time.	254
Revenue Capacity	
These schedules contain information to help the reader assess the County’s significant local revenue sources, the property and sales tax.	268
Debt Capacity	
These schedules present information to help the reader assess the affordability of the County’s currently outstanding debt and the County’s ability to issue additional debt in the future.	276
Demographic and Economic Information	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the County’s financial activities take place.	284
Operating Information	
These schedules contain service and infrastructure data to help the reader understand how the information contained in the County’s financial report relates to the services the County provides and the activities it performs.	288

Sources: Unless otherwise noted, the information in these schedules is derived from the County’s annual comprehensive financial reports for the relevant year.

BELL COUNTY, TEXAS
NET POSITION BY COMPONENT
Last Ten Fiscal Years
(accrual basis of accounting)
Unaudited

	Fiscal Year			
	2014	2015	2016	2017
Governmental activities:				
Net investment in capital assets/right-to-use leased equipment	\$ 149,716,222	\$ 151,698,236	\$ 153,923,922	\$ 157,952,797
Restricted	2,474,800	2,651,549	3,156,589	2,832,798
Unrestricted	35,571,906	38,379,193	39,980,210	38,983,680
Total governmental activities net position	<u>\$ 187,762,928</u>	<u>\$ 192,728,978</u>	<u>\$ 197,060,721</u>	<u>\$ 199,769,275</u>

Notes: GASB Statement No. 65 was implemented in fiscal year 2014. The amounts for all fiscal years presented have been restated for the effects of the statement.

GASB Statement No. 68 was implemented in fiscal year 2015. Unrestricted net assets for fiscal year 2014 has been restated by the amount of (\$ 11,251,784). All other prior years have not been restated.

GASB Statement No. 75 was implemented in fiscal year 2018. Unrestricted net assets for fiscal year 2017 has been restated by the amount of \$ 410,016. All other prior years have not been restated.

GASB Statement No. 87 was implemented in fiscal year 2021. Net investment in capital assets/right-to-use assets has been restated by the amount of \$ 7,226. Unrestricted net assets for fiscal year 2017 has been restated by the amount of (\$ 49,061). All other prior years have not been restated.

GASB Statement No. 96 was implemented in fiscal year 2022. Net investment in capital assets/right-to-use asset has been restated by the amount of \$ 63,260. All other prior years have not been restated.

Source: Bell County Financial Records

Table 1

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 162,745,888	\$ 173,259,385	\$ 179,386,271	\$ 189,994,432	\$ 201,399,249	\$ 250,298,850
2,714,577	2,730,073	2,703,591	3,098,241	3,002,086	3,552,365
40,673,990	39,365,234	50,809,465	64,817,199	82,367,492	97,101,596
<u>\$ 206,134,455</u>	<u>\$ 215,354,692</u>	<u>\$ 232,899,327</u>	<u>\$ 257,909,872</u>	<u>\$ 286,768,827</u>	<u>\$ 350,952,811</u>

BELL COUNTY, TEXAS
CHANGES IN NET POSITION
Last Ten Fiscal Years
(accrual basis of accounting)
Unaudited

	Fiscal Year			
	2014	2015	2016	2017
Program expenses				
Governmental activities:				
General government and administration, as restated	\$ 21,927,027	\$ 22,576,208	\$ 24,485,168	\$ 25,232,878
Judicial and legal	15,287,356	15,990,643	17,773,570	19,276,983
Public safety	44,350,694	45,405,729	48,583,158	55,373,770
Health and human services	6,561,278	6,323,789	6,473,383	6,227,063
Countywide road and bridge	11,381,148	12,605,090	13,559,880	11,906,422
Conservation	763,759	727,837	752,559	904,851
Law library books and service	85,201	90,383	94,911	107,693
Interest and fiscal charges	4,932,521	5,532,105	5,555,283	5,460,367
Total primary governmental program expenses	\$ 105,288,984	\$ 109,251,784	\$ 117,277,912	\$ 124,490,027
Program revenues				
Governmental activities:				
Fees, fines and charges for services:				
General government and administration	\$ 9,015,270	\$ 9,245,314	\$ 9,549,145	\$ 9,308,519
Judicial and legal	4,167,409	4,364,666	4,101,749	4,038,008
Public safety	7,479,455	7,236,918	7,458,900	8,046,032
Health and human services	133,174	139,770	179,583	214,621
Countywide road and bridge	2,735,999	2,693,529	2,855,439	2,805,233
Operating grants and contributions:				
General government and administration	45,310	19,325	47,380	81,646
Judicial and legal	431,004	266,571	273,531	357,494
Public safety	4,231,440	4,330,735	4,736,417	5,128,511
Health and human services	315,377	328,017	154,148	153,063
Countywide road and bridge	61,344	59,484	59,359	62,359
Conservation	12,014	-	-	-
Capital grants and contributions:				
General government and administration	1,000	4,068	-	-
Judicial and legal	15,630	-	-	-
Public safety	59,445	474,581	842,722	459,419
Health and human services	-	-	-	-
Countywide road and bridge	123,578	1,073,630	524,880	2,071,565
Conservation	1,500	-	-	-
Total primary government program revenues	\$ 28,828,949	\$ 30,236,608	\$ 30,783,253	\$ 32,726,470

Table 2

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 26,015,056	\$ 28,361,218	\$ 29,967,368	\$ 30,894,106	\$ 29,706,021	\$ 33,485,978
19,233,899	19,841,590	20,203,177	19,890,319	20,268,891	22,515,871
56,901,198	64,441,865	58,755,885	62,222,936	65,288,936	77,700,643
5,547,541	8,089,305	5,843,622	14,631,466	19,284,402	6,477,667
12,864,640	12,785,142	11,975,910	11,094,231	11,774,957	16,009,748
937,852	842,813	868,906	805,315	665,439	749,451
102,403	108,335	105,233	105,611	113,315	207,246
4,771,079	4,624,572	4,334,812	5,016,087	5,610,387	5,450,089
\$ 126,373,668	\$ 139,094,840	\$ 132,054,913	\$ 144,660,071	\$ 152,712,348	\$ 162,596,693
\$ 9,112,631	\$ 9,847,712	\$ 9,628,284	\$ 10,829,247	\$ 11,352,376	\$ 12,237,530
4,333,058	4,413,293	3,724,498	3,872,563	4,266,428	5,161,247
8,998,594	9,162,517	8,013,280	7,701,109	8,589,493	9,891,291
213,605	241,860	200,118	142,130	1,400	-
2,852,180	2,903,600	2,784,462	3,062,300	3,090,500	3,100,000
118,797	38,744	27,340	22,500	-	-
254,869	260,824	273,692	236,429	184,253	216,051
4,800,141	8,719,495	4,703,765	4,835,355	17,788,876	7,498,045
35,660	172,335	2,675,103	9,751,852	398,413	225,414
59,359	59,285	59,256	59,181	59,154	59,520
-	-	-	-	-	-
-	-	-	-	1,188,486	-
-	-	-	-	-	-
323,869	-	36,921	36,785	129,291	36,293,576
-	-	-	-	580,960	255,242
2,188,740	2,768,781	583,405	5,400,332	2,941,760	5,463,905
-	-	-	-	-	-
\$ 33,291,503	\$ 38,588,446	\$ 32,710,124	\$ 45,949,783	\$ 50,571,390	\$ 80,401,821

(continued)

BELL COUNTY, TEXAS
CHANGES IN NET POSITION
Last Ten Fiscal Years
(accrual basis of accounting)
Unaudited

	Fiscal Year			
	2014	2015	2016	2017
Net (expenses) revenue				
Governmental activities	\$ (76,460,035)	\$ (79,015,176)	\$ (86,494,659)	\$ (91,763,557)
Total primary government net expenses	<u>\$ (76,460,035)</u>	<u>\$ (79,015,176)</u>	<u>\$ (86,494,659)</u>	<u>\$ (91,763,557)</u>
General revenues and other changes in net position				
Governmental activities:				
Taxes:				
Ad valorem taxes	\$ 62,841,989	\$ 63,245,320	\$ 67,434,766	\$ 70,167,770
Sales tax	16,997,993	17,147,499	17,882,330	18,620,045
Hotel occupancy tax	-	-	1,030,403	1,073,517
Mixed beverage tax	586,407	588,370	561,028	593,524
Other taxes	402,307	374,330	361,041	266,786
Investment income	724,563	939,074	1,298,501	1,711,980
Miscellaneous income	1,571,691	1,686,633	2,258,333	1,628,473
Total primary government	<u>\$ 83,124,950</u>	<u>\$ 83,981,226</u>	<u>\$ 90,826,402</u>	<u>\$ 94,062,095</u>
Changes in net position				
Governmental activities	\$ 6,664,915	\$ 4,966,050	\$ 4,331,743	\$ 2,298,538
Total primary government	<u>\$ 6,664,915</u>	<u>\$ 4,966,050</u>	<u>\$ 4,331,743</u>	<u>\$ 2,298,538</u>

Notes: GASB Statement No. 65 was implemented in fiscal year 2014. The amounts for all fiscal years presented have been restated for the effects of the statement.

GASB Statement No. 68 was implemented in fiscal year 2015. The amounts for all fiscal years prior to 2015 have not been restated for the effects of the statement.

GASB Statement No. 75 was implemented in fiscal year 2018. The amounts for all fiscal years prior to 2018 have not been restated for the effects of the statement.

GASB Statement No. 87 was implemented in fiscal year 2021. Program Expense, General government and administration has been restated by the amount of \$ 7,226. Program Expense, Interest and fiscal charges has been restated by the amount of (\$ 49,061). All other prior years have not been restated.

GASB Statement No. 96 was implemented in fiscal year 2022. Program Expense, General government and administration has been restated by the amount of (\$ 63,260). All other prior years have not been restated.

Source: Bell County Financial Records

Table 2
(Continued)

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ (93,082,165)	\$ (100,506,394)	\$ (99,344,789)	\$ (98,710,288)	\$ (102,140,958)	\$ (82,194,872)
\$ (93,082,165)	\$ (100,506,394)	\$ (99,344,789)	\$ (98,710,288)	\$ (102,140,958)	\$ (82,194,872)
\$ 73,820,192	\$ 78,661,151	\$ 86,857,792	\$ 91,108,734	\$ 92,289,767	\$ 97,336,941
19,304,894	20,839,897	23,089,465	27,649,376	31,214,765	33,349,130
1,036,360	1,178,210	954,333	1,257,704	1,396,284	1,520,050
613,401	658,639	494,723	699,797	803,186	826,796
277,487	336,468	375,034	342,164	339,765	294,864
2,343,746	3,826,990	3,196,981	1,299,990	3,433,163	11,220,595
2,051,265	4,225,276	1,921,096	1,363,068	1,522,983	1,830,480
\$ 99,447,345	\$ 109,726,631	\$ 116,889,424	\$ 123,720,833	\$ 130,999,913	\$ 146,378,856
\$ 6,365,180	\$ 9,220,237	\$ 17,544,635	\$ 25,010,545	\$ 28,858,955	\$ 64,183,984
\$ 6,365,180	\$ 9,220,237	\$ 17,544,635	\$ 25,010,545	\$ 28,858,955	\$ 64,183,984

BELL COUNTY, TEXAS
GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
Last Ten Fiscal Years
(accrual basis of accounting)
Unaudited

	Fiscal Year			
	2014	2015	2016	2017
Taxes				
Ad valorem taxes	\$ 62,841,989	\$ 63,245,320	\$ 67,434,766	\$ 70,167,770
Sales tax	16,997,993	17,147,499	17,882,330	18,620,045
Hotel occupancy tax	-	-	1,030,403	1,073,517
Mixed beverage taxes	586,407	588,370	561,028	593,524
Other taxes	402,307	374,330	361,041	266,786
Total taxes	<u>\$ 80,828,696</u>	<u>\$ 81,355,519</u>	<u>\$ 87,269,568</u>	<u>\$ 90,721,642</u>

Source: Bell County Financial Records

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 73,820,192	\$ 78,661,151	\$ 86,857,792	\$ 91,108,734	\$ 92,289,767	\$ 97,336,941
19,304,894	20,839,897	23,089,465	27,649,376	31,214,765	33,349,130
1,036,360	1,178,210	954,333	1,257,704	1,396,284	1,520,050
613,401	658,639	494,723	699,797	803,186	826,796
277,487	336,468	375,034	342,164	339,765	294,864
\$ 95,052,334	\$ 101,674,365	\$ 111,771,347	\$ 121,057,775	\$ 126,043,767	\$ 133,327,781

BELL COUNTY, TEXAS
FUND BALANCES, GOVERNMENTAL FUNDS
Last Ten Fiscal Years
(modified accrual basis of accounting)
Unaudited

	Fiscal Year			
	2014	2015	2016	2017
General fund				
Non-spendable	\$ 1,344,135	\$ 1,526,706	\$ 1,317,486	\$ 1,434,783
Restricted	2,413,731	2,687,528	2,501,655	2,318,824
Assigned	-	-	-	-
Unassigned	33,695,453	35,123,008	36,795,849	38,655,220
Total general fund	\$ 37,453,319	\$ 39,337,242	\$ 40,614,990	\$ 42,408,827
All other governmental funds				
Non-spendable	\$ 25,149	\$ 19,094	\$ 33,502	\$ 52,830
Restricted	20,602,477	49,503,399	45,337,145	35,210,647
Committed	730,079	674,869	590,039	398,615
Assigned	2,426,306	2,210,605	2,501,666	3,166,077
Total all other governmental funds	\$ 23,784,011	\$ 52,407,967	\$ 48,462,352	\$ 38,828,169
All governmental funds				
Non-spendable	\$ 1,369,284	\$ 1,545,800	\$ 1,350,988	\$ 1,487,613
Restricted	23,016,208	52,190,927	47,838,800	37,529,471
Committed	730,079	674,869	590,039	398,615
Assigned	2,426,306	2,210,605	2,501,666	3,166,077
Unassigned	33,695,453	35,123,008	36,795,849	38,655,220
Total all governmental funds	\$ 61,237,330	\$ 91,745,209	\$ 89,077,342	\$ 81,236,996

GASB Statement No. 87 was implemented in fiscal year 2021. General Fund Non-spendable fund balance has been restated by the amount of \$ 49,061.

Source: Bell County Financial Records

Table 4

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 1,635,914	\$ 1,947,786	\$ 1,950,471	\$ 2,195,240	\$ 2,602,132	\$ 2,665,227
2,501,138	638,645	597,243	664,486	689,805	669,608
-	-	3,400,000	3,100,000	2,800,000	2,000,000
38,749,797	38,665,169	46,999,380	57,447,651	62,724,958	67,098,234
\$ 42,886,849	\$ 41,251,600	\$ 52,947,094	\$ 63,407,377	\$ 68,816,895	\$ 72,433,069
\$ 33,034	\$ 33,178	\$ 40,216	\$ 42,680	\$ 92,948	\$ 291,687
27,847,584	24,380,703	23,074,746	95,593,736	69,351,093	48,772,405
204,613	152,872	267,452	478,135	608,031	678,907
3,599,159	5,639,268	5,423,271	6,606,046	8,431,288	10,212,773
\$ 31,684,390	\$ 30,206,021	\$ 28,805,685	\$ 102,720,597	\$ 78,483,360	\$ 59,955,772
\$ 1,668,948	\$ 1,980,964	\$ 1,990,687	\$ 2,237,920	\$ 2,695,080	\$ 2,956,914
30,348,722	25,019,348	23,671,989	96,258,222	70,040,898	49,442,013
204,613	152,872	267,452	478,135	608,031	678,907
3,599,159	5,639,268	8,823,271	9,706,046	11,231,288	12,212,773
38,749,797	38,665,169	46,999,380	57,447,651	62,724,958	67,098,234
\$ 74,571,239	\$ 71,457,621	\$ 81,752,779	\$ 166,127,974	\$ 147,300,255	\$ 132,388,841

BELL COUNTY, TEXAS
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
Last Ten Fiscal Years
(modified accrual basis of accounting)
Unaudited

	Fiscal Year			
	2014	2015	2016	2017
Revenues				
Ad valorem taxes	\$ 61,896,356	\$ 63,201,697	\$ 67,457,332	\$ 70,167,683
Sales tax	16,997,993	17,147,499	17,882,330	18,620,045
Hotel occupancy tax	-	-	1,030,403	1,073,517
Leased inmate lodging	298,120	436,260	373,929	806,370
Fees of office	11,182,601	11,294,619	11,513,844	11,408,484
Fines and forfeits	2,765,798	2,794,733	2,560,857	2,219,492
Intergovernmental	8,113,381	8,454,175	9,365,626	9,904,107
License and permits	2,835,603	3,061,152	3,119,183	3,237,423
Adult probation program payments	2,051,451	1,957,779	1,991,328	1,770,775
Interest and other	4,014,748	3,907,598	4,971,661	4,658,087
Contributions for assistance programs	149,573	98,295	88,503	108,015
Total revenues	110,305,624	112,353,807	120,354,996	123,973,998
Expenditures				
General government and administration	19,624,597	19,661,908	21,535,461	21,817,059
Judicial and legal	15,276,081	16,199,811	17,629,491	18,442,973
Public safety	42,088,821	44,198,912	46,281,576	49,223,454
Health and human services	6,555,318	6,344,342	6,459,655	6,175,823
Countywide road and bridge	9,173,076	9,416,743	9,010,784	9,341,848
Conservation	848,827	773,081	818,683	876,847
Law library books and service	85,200	90,383	94,911	107,693
Principal retirement	8,170,000	8,960,000	9,100,000	9,735,000
Interest and fiscal charges	4,577,373	4,528,240	5,111,502	5,082,940
Capital outlay	3,972,916	7,343,420	6,980,800	21,099,632
Total expenditures	110,372,209	117,516,840	123,022,863	141,903,269
Excess(deficiency) of revenue over expenditures	(66,585)	(5,163,033)	(2,667,867)	(17,929,271)

Table 5

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 73,541,511	\$ 78,547,608	\$ 86,836,874	\$ 91,034,457	\$ 92,019,096	\$ 97,152,029
19,304,894	20,839,897	23,089,465	27,649,376	31,214,765	33,349,130
1,036,360	1,178,210	954,333	1,257,704	1,396,284	1,520,050
1,026,376	844,034	410,042	251,773	177,873	287,202
11,396,943	12,008,907	11,034,944	12,069,510	12,714,387	11,984,954
2,427,746	2,278,264	1,821,983	1,694,877	2,165,291	2,947,347
9,756,449	13,780,934	11,901,511	18,885,962	23,506,322	47,920,139
3,087,198	3,381,468	3,478,643	3,575,597	4,258,341	5,595,284
1,836,425	1,803,409	1,678,347	1,719,441	1,788,108	1,914,068
5,929,671	9,192,384	5,761,098	5,093,205	6,137,322	16,711,011
899	72,632	31,450	62	851	112,037
129,344,472	143,927,747	146,998,690	163,231,964	175,378,640	219,493,251
22,865,792	24,265,295	26,032,623	27,387,895	29,096,472	40,098,610
18,965,192	18,999,133	20,038,249	19,953,629	21,493,199	22,739,817
53,445,850	59,501,887	55,255,512	59,792,971	66,403,648	75,999,832
5,534,705	8,046,214	5,829,625	14,633,746	19,579,347	6,685,045
9,567,575	9,966,572	9,696,884	10,258,699	10,989,199	14,412,199
1,040,180	810,645	838,737	780,582	658,843	727,268
102,403	108,093	105,275	105,611	113,315	96,962
9,925,000	10,360,000	11,275,000	11,320,000	11,765,000	12,855,000
4,390,826	4,342,981	4,008,513	3,908,734	4,985,928	4,650,162
20,459,309	10,640,345	3,912,468	7,807,671	30,280,375	64,858,293
146,296,832	147,041,165	136,992,886	155,949,538	195,365,326	243,123,188
(16,952,360)	(3,113,418)	10,005,804	7,282,426	(19,986,686)	(23,629,937)

(continued)

BELL COUNTY, TEXAS
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
Last Ten Fiscal Years
(modified accrual basis of accounting)
Unaudited

	Fiscal Year			
	2014	2015	2016	2017
Other financing sources (uses)				
Transfer in	\$ 4,955,641	\$ 5,697,368	\$ 5,790,064	\$ 7,396,524
Transfer out	(4,955,641)	(5,697,368)	(5,790,064)	(7,396,524)
Leases (as lessee)	-	-	-	-
Subscription proceeds	-	-	-	-
Issuance of debt	-	31,105,000	-	10,000,000
Issuance of refunding debt	-	19,640,000	-	6,065,000
Issuance of bond premium	-	1,411,151	-	-
Payment to refunding agent	-	(20,746,454)	-	(5,976,075)
Bond premium	-	4,261,215	-	-
Total other financing sources (uses)	<u>-</u>	<u>35,670,912</u>	<u>-</u>	<u>10,088,925</u>
Net change in fund balances	<u>\$ (66,585)</u>	<u>\$ 30,507,879</u>	<u>\$ (2,667,867)</u>	<u>\$ (7,840,346)</u>
Debt service as a percentage of noncapital expenditures	12.65%	12.97%	12.91%	12.95%

GASB Statement No. 87 was implemented in fiscal year 2021. Revenue, Interest and other has been restated by the amount of \$ 49,061. Expenditures, General government and administration has been restated by the amount of \$ 975,539. Other financing sources (uses), Leases (as lessee) has been restated by the amount of \$ 975,539. All other prior years have not been restated.

GASB Statement No. 96 was implemented in fiscal year 2022. Expenditures, General government and administration has been restated by the amount of \$ 1,048,998. Other financing sources (uses), Subscription proceeds, has been restated by the amount of \$ 1,048,998. All other prior years have not been restated.

Source: Bell County Financial Records

Table 5
(Continued)

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 8,760,264	\$ 12,100,405	\$ 9,957,147	\$ 12,529,010	\$ 10,629,540	\$ 12,049,355
(8,760,264)	(12,100,405)	(9,957,147)	(12,529,010)	(10,629,540)	(12,049,355)
-	-	-	975,539	109,968	2,832
-	-	-	-	1,048,998	8,715,691
10,000,000	-	-	64,900,000	-	-
15,725,000	-	19,985,000	49,797,439	-	-
-	-	3,207,637	2,353,994	-	-
(15,581,170)	-	(22,903,283)	(40,934,203)	-	-
-	-	-	-	-	-
10,143,830	-	289,354	77,092,769	1,158,966	8,718,523
\$ (6,808,530)	\$ (3,113,418)	\$ 10,295,158	\$ 84,375,195	\$ (18,827,720)	\$ (14,911,414)
11.92%	11.26%	12.03%	10.67%	10.63%	10.25%

BELL COUNTY, TEXAS
ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
Last Ten Fiscal Years
Unaudited

Fiscal Year	Real Property			
	Residential Property	Commercial Property	Industrial Property	Personal Property
2014	\$ 12,553,044,754	\$ 1,605,174,224	\$ 240,907,708	\$ 1,962,732,343
2015	12,988,864,712	1,622,041,905	615,502,863	2,065,491,251
2016	13,609,556,027	1,711,996,901	968,570,171	2,127,810,949
2017	14,406,851,976	1,753,649,430	851,343,804	2,139,819,056
2018	15,839,619,260	1,942,547,897	778,300,274	2,120,856,128
2019	16,578,311,112	2,011,277,264	791,190,391	2,185,980,304
2020	19,244,711,641	2,335,568,674	765,631,877	2,277,580,392
2021	21,631,375,568	2,802,077,974	817,329,926	2,453,829,721
2022	24,546,940,692	2,889,568,803	828,287,510	2,592,059,356
2023	32,188,538,036	3,125,163,746	992,252,221	3,025,822,717

Source: Bell County Tax Appraisal District

<u>Less: Tax-Exempt Property</u>	<u>Total Taxable Value</u>	<u>Total Direct Tax Rate</u>
\$ 1,701,461,670	\$ 14,660,397,359	0.4511
1,908,142,096	15,383,758,635	0.4511
2,259,796,706	16,158,137,342	0.4511
2,610,716,897	16,540,947,369	0.4511
3,106,425,501	17,574,898,058	0.4511
3,391,184,952	18,175,574,119	0.4511
4,549,292,106	20,074,200,478	0.4500
5,311,358,942	22,393,254,247	0.4253
6,234,912,556	24,621,943,805	0.3943
9,384,255,801	29,947,520,919	0.3393

BELL COUNTY, TEXAS
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS APPRAISED BY
BELL COUNTY APPRAISAL DISTRICT (Per \$ 100 of Assessed Value)
Last Ten Fiscal Years
Unaudited

	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Bell County:										
General Fund	\$ 0.421	\$ 0.421	\$ 0.421	\$ 0.421	\$ 0.421	\$ 0.421	\$ 0.421	\$ 0.397	\$ 0.368	\$ 0.316
Special Road/Bridge	0.030	0.030	0.030	0.030	0.030	0.030	0.029	0.029	0.026	0.023
Total	<u>\$ 0.451</u>	<u>\$ 0.451</u>	<u>\$ 0.451</u>	<u>\$ 0.451</u>	<u>\$ 0.451</u>	<u>\$ 0.451</u>	<u>\$ 0.450</u>	<u>\$ 0.425</u>	<u>\$ 0.394</u>	<u>\$ 0.339</u>
City Governments:										
Bartlett	\$ 0.580	\$ 0.579	\$ 0.578	\$ 0.580	\$ 0.517	\$ 0.517	\$ 0.426	\$ 0.426	\$ 0.715	\$ 0.555
Belton	0.660	0.660	0.660	0.660	0.660	0.660	0.660	0.630	0.630	0.585
Bruceville/Eddy	0.498	0.498	0.498	0.498	0.500	0.500	0.500	0.500	0.460	0.460
Harker Heights	0.677	0.677	0.677	0.677	0.677	0.677	0.677	0.652	0.652	0.580
Holland	0.625	0.633	0.652	0.648	0.580	0.497	0.479	0.403	0.403	0.396
Killeen	0.743	0.750	0.750	0.750	0.750	0.750	0.750	0.700	0.700	0.623
Morgan's Point	0.642	0.642	0.642	0.642	0.642	0.642	0.596	0.619	0.619	0.580
Nolanville	0.512	0.505	0.502	0.502	0.500	0.516	0.516	0.467	0.467	0.444
Rogers	0.821	0.809	0.809	0.790	0.754	0.735	0.711	0.673	0.673	0.654
Temple	0.586	0.586	0.630	0.657	0.677	0.661	0.673	0.640	0.640	0.613
Troy	0.579	0.579	0.603	0.603	0.603	0.603	0.591	0.537	0.537	0.418
School Districts:										
Academy	1.540	1.482	1.353	1.353	1.353	1.327	1.250	1.367	1.367	1.281
Bartlett	1.155	1.155	1.155	1.155	1.155	1.155	1.084	1.150	1.150	1.355
Belton	1.450	1.440	1.440	1.440	1.603	1.603	1.465	1.357	1.357	1.337
Bruceville/Eddy	1.325	1.325	1.325	1.325	1.325	1.325	1.223	1.186	1.082	0.901
Copperas Cove	1.217	1.217	1.217	1.220	1.220	1.150	1.150	1.129	1.041	1.019
Florence	1.300	1.330	1.350	1.370	1.370	1.360	1.300	1.124	1.124	1.292
Gatesville	1.128	1.177	1.177	1.177	1.177	1.177	1.107	1.165	1.067	1.055
Holland	1.260	1.260	1.260	1.249	1.435	1.390	1.350	1.192	1.192	1.152
Killeen	1.128	1.128	1.128	1.126	1.110	1.260	1.161	1.043	1.043	1.017
Lampasas	1.450	1.450	1.430	1.430	1.430	1.430	1.328	1.315	1.203	1.203
Moody	1.389	1.341	1.416	1.391	1.362	1.362	1.285	1.220	1.236	1.293
Rogers	1.325	1.340	1.380	1.400	1.342	1.340	1.237	1.240	1.240	1.248
Rosebud/Lott	0.940	0.990	1.307	1.307	1.307	1.037	1.263	1.135	1.107	1.089
Salado	1.300	1.276	1.276	1.224	1.224	1.224	1.470	1.372	1.372	1.169
Temple	1.360	1.360	1.360	1.400	1.400	1.400	1.351	1.235	1.235	1.220
Troy	1.332	1.332	1.332	1.310	1.290	1.290	1.362	1.204	1.204	1.158
Colleges:										
Central Texas College	0.137	0.137	0.137	0.137	0.140	0.139	0.128	0.112	0.112	0.096
Temple College	0.204	0.207	0.210	0.206	0.205	0.198	0.042	0.224	0.224	0.204
Water and Utility Districts:										
WCID #1 Killeen	-	-	-	-	-	-	-	-	-	-
WCID #2 Little River	-	-	-	-	-	-	-	-	-	-
WCID #3 Nolanville	-	-	-	-	-	0.038	0.038	0.036	0.036	0.033
WCID #5 Heidenheimer	-	-	-	-	-	-	-	-	-	-
WCID #6 Killeen	-	-	-	0.030	0.030	0.030	0.030	0.028	0.028	0.026
Donahoe Creek	0.020	0.020	0.020	0.020	0.020	0.200	0.200	0.020	0.020	0.018
Elm Creek	0.033	0.033	0.033	0.033	0.033	0.033	0.033	0.031	0.031	0.029
Bell Co. Water Control										
Ground Water District	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.003	0.003	0.003

NA = Not applicable

Source: Tax Appraisal District of Bell County, State Comptroller records, and confirmations from taxing entities.

**BELL COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT**



BELL COUNTY, TEXAS
PRINCIPAL PROPERTY TAXPAYERS
Current Year and Nine Years Ago
Unaudited

		Fiscal Year 2023		
Taxpayer	Type of Property		Assessed Value	Percentage of Total County Assessed Value
Oncor Electric Delivery Company	Electric Utility	1	\$ 375,293,050	0.95%
H. E. Butt Grocery*	Retail Grocer	2	146,777,430	0.37%
McLane Company Inc	Distribution	3	129,940,957	0.33%
Wal-Mart Real Estate Business Trust	Retail	4	121,200,086	0.31%
Panda Temple Power LLC	Electric Utility	5	119,550,773	0.30%
BKV-BPP Power LLC	Electric Utility	6	116,357,292	0.30%
BNSF Railway Co.	Railroad	7	96,571,471	0.25%
Wilsonart, LLC	Manufacturing	8	95,361,200	0.24%
PACTIV Corp	Manufacturing	9	75,219,331	0.19%
Reynolds Consumer Products Inc	Manufacturing	10	69,474,430	0.18%
Sam's East Inc. #6279	Retail			
HH/Killeen Health System LLC	Medical			
Total			\$ 1,345,746,020	3.42%

Source: Tax Appraisal District of Bell County

* H E Butt Grocery (groceries) and HEB Grocery Company LP (warehouse) have two different owners.

Fiscal Year 2014		
	Assessed Value	Percentage of Total County Assessed Value
1	\$ 240,927,932	1.47%
4	101,697,368	0.62%
3	133,486,675	0.82%
2	153,138,646	0.94%
7	60,665,356	0.37%
6	76,017,981	0.46%
5	85,134,445	0.52%
10	41,388,294	0.25%
8	57,075,787	0.35%
9	51,737,009	0.32%
	<u>\$ 1,001,269,493</u>	<u>6.12%</u>

BELL COUNTY, TEXAS
PROPERTY TAX LEVIES & COLLECTIONS
Last Ten Fiscal Years
Unaudited

Fiscal Year Ended September 30	Taxes Levied for the Fiscal Year	Collected Within The Fiscal Year of the Levy		Collections in Subsequent Years
		Amount	Percentage of Levy	
2014	64,683,783	62,792,630	97.08%	598,481
2015	68,066,159	66,059,625	97.05%	511,924
2016	71,504,392	69,494,447	97.19%	581,606
2017	73,278,092	71,116,025	97.05%	555,591
2018	77,578,076	75,978,814	97.94%	765,362
2019	80,210,016	78,581,601	97.97%	977,903
2020	87,998,493	84,493,117	96.02%	1,012,427
2021	89,826,852	86,367,125	96.15%	1,048,326
2022	94,509,832	89,376,043	94.57%	902,189
2023	98,012,825	94,737,840	96.66%	649,069

Source: Bell County Financial Records

Total Collections to Date

Amount	Percentage of Levy
63,391,111	98.00%
66,571,549	97.80%
70,076,053	98.00%
71,671,616	97.81%
76,744,176	98.93%
79,559,503	99.19%
85,505,544	97.17%
87,415,451	97.32%
90,278,232	95.52%
95,386,909	97.32%

BELL COUNTY, TEXAS
RATIOS OF OUTSTANDING DEBT BY TYPE
Last Ten Fiscal Years
Unaudited

Fiscal Year Ended September 30	General Obligation Bonded Debt, Gross	Deferred Amount, Issuance Premiums	Lease Liability	Subscription Based Liability (SBITA)
2014	113,865,000	4,147,634	-	-
2015	136,375,000	9,152,790	-	-
2016	127,275,000	8,458,584	-	-
2017	127,695,000	7,764,398	-	-
2018	128,565,000	7,070,212	-	-
2019	118,205,000	5,566,727	-	-
2020	104,405,000	6,777,810	-	-
2021	159,610,000	16,432,120	759,808	-
2022	147,845,000	14,638,035	650,004	629,701
2023	134,990,000	12,884,186	413,931	6,593,558

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statement. See the schedule of Demographic and Economic Statistics on page 275, Table 14, for personal income and population data.

Bell County: Population for fiscal years 2011 through 2019 and 2021 through 2023 are estimated. Population for fiscal year 2020 is based on Census data.

<u>Total Primary Government</u>	<u>Percentage of Personal Income</u>	<u>Percentage of Actual Value of Taxable Property</u>	<u>Per Capita</u>
118,012,634	0.92%	0.80%	357
145,527,790	1.11%	0.95%	433
135,733,584	0.97%	0.84%	398
135,459,398	0.96%	0.82%	390
135,635,212	0.93%	0.77%	382
123,771,727	0.81%	0.68%	341
111,182,810	0.70%	0.55%	300
176,801,928	1.03%	0.79%	466
163,762,740	0.87%	0.67%	423
154,881,675	0.81%	0.52%	394

BELL COUNTY, TEXAS
RATIOS OF NET GENERAL BONDED DEBT TO ASSESSED VALUE
AND NET BONDED DEBT PER CAPITA
Last Ten Fiscal Years
Unaudited

Fiscal Year Ended September 30	Population *	Assessed Value	Governmental	
			Gross General Bonded Debt **	Plus Deferred Amount, Issuance Premiums
2014	330,149	16,361,859,029	113,865,000	4,147,634
2015	336,076	17,291,900,731	136,375,000	9,152,790
2016	341,094	18,417,934,048	127,275,000	8,458,584
2017	347,377	19,151,664,266	127,695,000	7,764,398
2018	355,397	20,681,323,559	128,565,000	7,070,212
2019	362,924	21,566,759,071	118,205,000	5,566,727
2020	370,647	24,623,492,584	104,405,000	6,777,810
2021	379,619	27,719,977,713	159,610,000	16,432,120
2022	387,454	30,870,251,242	147,845,000	14,638,035
2023	393,193	39,347,135,320	134,990,000	12,884,186

Source: Central Texas Council of Governments
Texas State Data Center, UTSA
Texas Department of State Health Services
Bell County Financial Records

* Population for fiscal years 2011 through 2019 and 2021 through 2023 are estimated. Population for fiscal year 2020 is based on Census data.

** Gross General Bonded Debt includes General Obligations, Contractual Obligations, Limited Tax Notes and Certificates of Obligations which have all been financed with general governmental resources.

Table 11

Activities

Less General Obligation Debt Service Fund	Net Bonded Debt	Percent of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
2,474,800	115,537,834	0.71%	350
2,651,549	142,876,241	0.83%	425
3,156,589	132,576,995	0.72%	389
2,832,798	132,626,600	0.69%	382
2,714,577	132,920,635	0.64%	374
2,730,073	121,041,654	0.56%	334
2,703,591	108,479,219	0.44%	293
3,098,241	172,943,879	0.62%	456
3,002,086	159,480,949	0.52%	412
3,552,365	144,321,821	0.37%	367

**BELL COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT**



BELL COUNTY, TEXAS
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
September 30, 2023

Name	Indebtedness as of	Long-Term Debt Outstanding	Percentage Applicable to Bell County	Amount of Overlapping Debt
<u>School Districts:</u>				
Academy ISD	9/30/2023	\$ 84,404,994	100.00%	\$ 84,404,994
Bartlett ISD	9/30/2023	20,557,000	43.34%	8,909,404
Belton ISD	9/30/2023	378,025,000	100.00%	378,025,000
Bruceville-Eddy ISD	9/30/2023	4,670,000	1.02%	47,634
Copperas Cove ISD	9/30/2023	3,550,000	6.48%	230,040
Florence ISD	9/30/2023	55,390,000	17.17%	9,510,463
Gatesville ISD	9/30/2023	18,920,000	0.16%	30,272
Holland ISD	9/30/2023	7,020,000	95.86%	6,729,372
Killeen ISD	9/30/2023	383,760,000	100.00%	383,760,000
Lampasas ISD	9/30/2023	23,349,977	7.72%	1,802,618
Moody ISD	9/30/2023	8,360,000	23.36%	1,952,896
Rogers ISD	9/30/2023	13,535,000	94.02%	12,725,607
Rosebud-Lott ISD	9/30/2023	11,249,464	3.89%	437,604
Salado ISD	9/30/2023	55,390,000	100.00%	55,390,000
Temple ISD	9/30/2023	248,665,000	100.00%	248,665,000
Troy ISD	9/30/2023	26,819,997	97.89%	26,254,095
<u>Cities:</u>				
Bartlett, City of	9/30/2023	1,212,826	41.34%	501,382
Belton, City of	9/30/2023	8,526,338	100.00%	8,526,338
Harker Heights, City of	9/30/2023	35,835,000	100.00%	35,835,000
Holland, City of	9/30/2023	699,722	100.00%	699,722
Killeen, City of	9/30/2023	182,905,822	100.00%	182,905,822
Morgan's Point Resort, City of	9/30/2023	2,575,465	100.00%	2,575,465
Nolanville, City of	9/30/2023	2,075,000	100.00%	2,075,000
Rogers, City of	9/30/2023	4,920,000	100.00%	4,920,000
Temple, City of	9/30/2023	323,780,000	100.00%	323,780,000
Troy, City of	9/30/2023	3,915,000	100.00%	3,915,000
<u>Special Districts:</u>				
Killeen WCID #1	9/30/2023	102,216,865	100.00%	102,216,865
Little River WCID #2	9/30/2023	1,595,000	100.00%	1,595,000
Nolanville WCID #3	9/30/2023	6,789,000	100.00%	6,789,000
<u>Colleges:</u>				
Temple College	9/30/2023	118,535,000	100.00%	118,535,000
Total Gross Overlapping Debt		2,139,247,470		2,013,744,593
Bell County		154,881,675		154,881,675
Total Direct and Overlapping Debt		<u>\$ 2,294,129,145</u>		<u>\$ 2,168,626,268</u>

Note: The percentage of overlapping debt applicable to Bell County is calculated by dividing the entities assessed values, within the County's limits, into the entities total assessed values.

Source: Confirmations from taxing authorities, The Municipal Advisory Council of Texas and Specialized Public Finance, Inc.

BELL COUNTY, TEXAS
LEGAL DEBT MARGIN INFORMATION
Last Ten Fiscal Years
Unaudited

	Fiscal Year			
	2014	2015	2016	2017
Assessed value of real property	\$ 16,228,883,440	\$ 17,291,900,731	\$ 18,417,934,048	\$ 19,151,664,266
Less exemptions	<u>(1,701,461,670)</u>	<u>(1,908,142,096)</u>	<u>(2,259,796,706)</u>	<u>(2,610,716,897)</u>
Taxable value	<u>\$ 14,527,421,770</u>	<u>\$ 15,383,758,635</u>	<u>\$ 16,158,137,342</u>	<u>\$ 16,540,947,369</u>
Debit Limit - 25% of assessed value of real property	\$ 3,631,855,443	\$ 3,845,939,659	\$ 4,039,534,336	\$ 4,135,236,842
Less amount of bonded debt applicable to debt limit	<u>(118,012,635)</u>	<u>(145,527,790)</u>	<u>(135,733,584)</u>	<u>(135,459,398)</u>
Legal Debt Margin	<u>\$ 3,513,842,808</u>	<u>\$ 3,700,411,869</u>	<u>\$ 3,903,800,752</u>	<u>\$ 3,999,777,444</u>
Total gross debt applicable to the limit as a percentage of debt limit	3.25%	3.78%	3.36%	3.28%

Source: Tax Appraisal District of Bell County

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 20,681,323,559	\$ 21,566,759,071	\$ 24,623,492,584	\$ 27,719,977,713	\$ 30,870,251,242	\$ 39,347,135,320
(3,106,425,501)	(3,391,184,952)	(4,549,292,106)	(5,326,723,466)	(6,248,307,437)	(9,399,614,401)
<u>\$ 17,574,898,058</u>	<u>\$ 18,175,574,119</u>	<u>\$ 20,074,200,478</u>	<u>\$ 22,393,254,247</u>	<u>\$ 24,621,943,805</u>	<u>\$ 29,947,520,919</u>
\$ 4,393,724,515	\$ 4,543,893,530	\$ 5,018,550,120	\$ 5,598,313,562	\$ 6,155,485,951	\$ 7,486,880,230
(135,635,212)	(123,771,727)	(111,182,810)	(176,801,928)	(163,762,740)	(154,881,675)
<u>\$ 4,258,089,303</u>	<u>\$ 4,420,121,803</u>	<u>\$ 4,907,367,310</u>	<u>\$ 5,421,511,634</u>	<u>\$ 5,991,723,211</u>	<u>\$ 7,331,998,555</u>
3.09%	2.72%	2.22%	3.16%	2.66%	2.07%

BELL COUNTY, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
Last Ten Fiscal Years
Unaudited

Fiscal Year	Population *	Personal Income (amounts expressed in thousands)	Per Capita Personal Income	Median Age
2014	330,149	12,844,287	39,298	30
2015	336,076	13,168,062	40,007	30
2016	341,094	13,924,695	41,574	30
2017	347,377	14,086,190	41,380	31
2018	355,397	14,617,434	42,024	30
2019	362,924	15,211,864	42,773	30
2020	370,647	15,939,217	43,919	31
2021	379,619	17,236,305	46,594	31
2022	387,454	18,755,136	49,405	31
2023	393,193	19,192,659	49,416	32

Sources: Bureau of Economic Analysis, U.S. Department of Commerce
Texas Data Center, UTSA, Texas Employment Commission
Texas Education Agency, Private School Review, U.S. Census Bureau
National Center for Education Stats
Federal Reserve Economic Data

* Population for fiscal years 2011 through 2019 and 2021 through 2023 are estimated.
Population for fiscal year 2020 is based on Census data.

School Enrollment	Unemployment Rate
68,818	5.9%
74,153	4.6%
75,715	4.6%
76,573	4.0%
77,747	4.1%
77,083	3.6%
76,928	7.0%
73,017	5.4%
72,822	4.3%
73,535	4.5%

BELL COUNTY, TEXAS
PRINCIPAL EMPLOYERS
Current Year and Nine Years Ago
Unaudited

Employer	Fiscal Year 2023		
	Employees	Rank	Percentage of Total County Employment
Fort Cavazos - Soldiers & Civilian Personnel	48,808	1	27.45%
Baylor Scott & White Health	9,539	2	5.37%
Killeen Independent School District	7,000	3	3.94%
Central Texas Veterans Healthcare System	3,000	4	1.69%
Wilsonart International	2,810	5	1.58%
Belton Independent School District	2,100	6	1.18%
Ascension Seaton	1,955	7	1.10%
McLane Company, Inc.	1,850	8	1.04%
BNSF Railway Company	1,500	9	0.84%
Central Texas College	1,488	10	0.84%
Civilian Personnel Office			
Temple Independent School District			
Aegis Communications			
Metroplex Hospital			
Totals	80,050		45.03%

Source: Temple Economic Development Corporation, City of Temple

Source: Killeen Economic Development Website, City of Killeen

Source: Belton Independent School District

Fiscal Year 2014

<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>
68,942	1	38.06%
8,384	2	4.63%
6,000	4	3.31%
1,580	6	0.87%
1,661	5	0.92%
1,487	7	0.82%
6,393	3	3.53%
1,300	8	0.72%
1,200	9	0.66%
1,200	10	0.66%
<u>98,147</u>		<u>54.18%</u>

BELL COUNTY, TEXAS
FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION
Last Ten Fiscal Years
Unaudited

	Fiscal Year			
	2014	2015	2016	2017
General government and administration	214	209	212	212
Judicial and legal	166	172	175	180
Public safety	604	604	627	645
Health and human services	23	23	21	22
Countywide road and bridge	93	93	93	93
Conservation	8	8	8	8
Law library books and service	1	1	1	1
Total	1,109	1,110	1,137	1,161

Source: Bell County Auditor's Office

Table 16

Fiscal Year					
2018	2019	2020	2021	2022	2023
215	211	212	210	209	210
180	185	191	191	198	201
642	645	666	664	688	752
22	13	12	12	9	9
93	93	93	93	90	90
8	8	8	8	8	8
1	1	1	1	1	1
1,161	1,156	1,183	1,179	1,203	1,271

BELL COUNTY
OPERATING INDICATORS BY FUNCTION
Last Ten Fiscal Years
Unaudited

	Fiscal Year			
	2014	2015	2016	2017
Assessor-collector of Taxes				
Employees	36	36	37	37
Motor vehicle registrations	296,698	302,657	267,439	303,554
Title Transfers	83,702	84,790	86,758	83,761
Election Administration				
Employees	5	5	5	5
Registered Voters	169,961	187,166	182,577	194,730
County Clerk				
Employees	23	23	23	23
Marriage licenses	3,882	3,681	4,058	4,032
Civil/Probate Suits	1,798	1,853	1,294	1,354
Criminal Cases	11,456	9,920	10,163	8,969
Juvenile Cases	242	228	211	240
District Clerk				
Employees	24	24	24	24
Civil Process Cases	6,601	7,330	7,333	7,695
Criminal Cases	1,868	1,732	1,769	1,779
Juvenile Cases	N/A	N/A	N/A	N/A
Justice of the Peace Courts				
Employees	26	27	27	28
Cases (Criminal & Civil)	21,436	19,440	18,428	20,288
Road and Bridge				
County Roads (miles)	885	887	881	886
Seal Coat (miles)	91	96	104	106
Road Reconstruction (miles)	6	10	9	12
Level-Up (tons)	5,085	6,986	7,331	5,829
Sheriff/Jail Administration				
Employees	300	300	310	217
Civil Process	3,412	3,869	3,837	3,702
Daily Average in County Jail	688	670	695	822
Persons Booked	11,488	11,549	10,377	9,737
Communications				
Employees	84	87	96	96
Number of 911 Calls	209,358	206,802	195,691	193,120
Public Safety Event	604,085	604,345	605,163	594,068

- Notes: 1) Public Safety Event is defined as a communication in response to an incoming phone/radio call usually created by a traffic stop or officer request for data.
2) Road and Bridge statistics are based on Calendar year.
3) Juvenile Cases were handled by District Clerk subsequent to 2007. Now the County Clerk's Office handles these cases.

Table 17

Fiscal Year					
2018	2019	2020	2021	2022	2023
38	39	39	39	39	39
307,820	315,781	301,209	332,010	332,010	330,566
86,315	87,905	81,152	93,082	88,163	81,293
5	5	5	5	6	8
198,461	198,948	81,152	230,397	227,727	229,281
23	23	22	22	22	23
4,075	4,137	3,797	4,113	3,724	3,415
1,311	2,098	2,183	1,485	4,095	2,819
8,890	8,119	13,971	8,162	7,080	7,102
224	286	334	262	188	220
24	24	24	24	24	24
7,555	8,611	9,998	9,964	8,993	7,251
1,984	2,019	2,198	2,337	4,681	1,442
N/A	N/A	N/A	N/A	N/A	N/A
28	28	29	29	29	29
23,962	25,988	18,120	17,865	17,865	23,200
885	891	889	889	899	901
106	107	74	119	119	82
16	11	11	19	19	7
7,145	5,474	4,946	4,523	4,523	10,212
334	337	357	367	394	423
3,932	4,832	4,227	4,603	4,603	4,181
827	861	813	977	1,040	1,031
9,989	10,255	7,409	8,336	8,336	9,983
97	96	96	99	96	96
212,359	217,452	218,778	232,385	238,224	239,297
596,966	592,269	560,505	614,751	603,321	609,356

BELL COUNTY
CAPITAL ASSETS BY FUNCTION
Last Ten Fiscal Years
Unaudited

Function/Program	Fiscal Year			
	2014	2015	2016	2017
General Government				
Number of buildings	21	21	21	23
Public Safety				
Number of buildings	21	21	21	21
Number of jails	3	3	3	2
Number of vehicles	139	145	159	154
Road and Bridge				
Number of buildings	8	8	8	8
Streets (miles)	885	887	881	886
Number of bridges	146	146	146	146
Judicial and Legal				
	#			
Number of buildings	5	5	5	5
Number of juvenile beds	98	98	98	98
Number of courts	8	8	8	8
Conservation				
Number of buildings	1	1	1	1

Source: Bell County Financial Records

Table 18

Fiscal Year					
2018	2019	2020	2021	2022	2023
23	23	23	23	23	23
21	21	22	22	22	22
2	2	2	2	2	2
173	175	168	170	169	170
8	8	8	8	8	8
885	891	889	899	901	901
146	146	146	152	152	152
5	5	5	5	5	6
98	98	98	98	98	98
8	8	8	8	9	9
1	1	1	1	1	1

BELL COUNTY, TEXAS
SCHEDULE OF INSURANCE COVERAGE
September 30, 2023
Unaudited

Table 19

Coverage Line and Company Name	Company Type	Policy Number / Eff/Exp Date	Details of Coverage	Liability Limits
Auto Liability Texas Association of Counties Risk Management Pool	Risk Pool	CAS-0140-20220101-1	Bodily Injury and Property Damage Liability	\$ 100K / \$ 300K / \$ 100K
			Personal Injury Protection	\$ 5,000
Auto Physical Damage Texas Association of Counties Risk Management Pool	Risk Pool	CAS-0140-20220101-1	Comprehensive & Collision	The lesser of the Actual Cash Value at time of loss (or) cost of repair with like kind and quality
			Comprehensive Deductible	\$ 1,000
			Collision Deductible	\$ 1,000
General Liability Texas Association of Counties Risk Management Pool	Risk Pool	CAS-0140-20220101-1	Bodily Injury and Property Damage Liability	\$ 100K / \$ 300K / \$ 100K
			Products/Completed Operations Work	\$ 100,000
			Personal and Advertising Injury Liability Per Person	\$ 100,000
			Personal and Advertising Injury Liability Per Offense/Aggregate	\$ 300,000
			Damage to Rented Premises	\$ 100,000
			Crisis Management	\$ 100,000
			Deductible for coverages above	\$ 5,000
			Employee Benefits Liability Per Occurance	\$500,000
			Employee Benefits Liability Per Coverage period	\$ 3,000,000
			Employee Benefits Liability Deductible	\$ 1,000
Garage Keepers Liability	\$ 50,000			
			Garage Keepers Liability Deductible	\$ 1,000
Law Enforcement Liability Texas Association of Counties Risk Management Pool	Risk Pool	CAS-0140-20220101-1	Law Enforcement Liability	
			Per Claim	\$ 3,000,000
			Per Aggregate Deductible	\$ 3,000,000 \$ 10,000
Public Officials Liability Texas Association of Counties Risk Management Pool	Risk Pool	CAS-0140-20220101-1	Public Officials Liability	
			Per Claim	\$ 3,000,000
			Per Aggregate	\$ 3,000,000
			Public Officials Liability Deductible	\$ 10,000
			Privacy or Security Event Liability and Expense Coverage	\$ 1,000,000
			Privacy or Security Event Liability and Expense Coverage Deductible	\$ 10,000
Property Texas Association of Counties Risk Management Pool	Risk Pool	PR-0140-20221001-1	Building & Contents Total Covered Value (blanket)	\$ 249,405,833
			Property Deductible	\$ 25,000

(Continued)

BELL COUNTY, TEXAS
SCHEDULE OF INSURANCE COVERAGE
September 30, 2023
Unaudited

Coverage Line and Company Name	Company Type	Policy Number / Eff/Exp Date	Details of Coverage	Liability Limits
				As scheduled; current value \$ 9,521,897
			Mobile Equipment (inland marine)	
			Mobile Equipment Deductible	\$ 5,000
			Gross Earnings and Extra Expense	\$ 10,000,000
			Equipment Breakdown	\$ 50,000,000
			Earthquake Coverage Annual	
			Aggregate	\$ 10,000,000
			Earthquake Deductible	\$ 25,000
			Flood - Special Hazard zones - Excess of National Flood Insurance Program Limits	\$ 2,500,000
			Flood Deductible - Special Hazard zones	\$ 500,000 per Building \$ 500,000 per Contents
			Flood - Except Special Hazard Zones	\$ 10,000,000
			Flood Deductible - Except Special Hazard Zones	\$ 25,000
			Crime per Occurrence	\$ 250,000
			Employee Dishonesty	Included in Crime Limit above
			Forgery or Alteration	Included in Crime Limit above
			Theft, Disappearance and Destruction	Included in Crime Limit above
			Robbery and Safe Burglary	Included in Crime Limit above
			Computer Fraud and Funds Transfer Fraud	Included in Crime Limit above
			Money Orders and Counterfeit Paper Currency	Included in Crime Limit above
			Crime Deductible	\$ 1,000
Workers' Compensation Texas Association of Counties Risk Management Pool	Risk Pool	WC-0140-20220101-1	Part One	
			Each Accident	Statutory
			Each Employee for Disease	Statutory
			Part Two	
			Bodily Injury by Accident	\$ 1,000,000
			Bodily Injury by Disease	\$ 1,000,000
			Aggregate per coverage period	\$ 2,000,000
			Elected Officials	Included
			Volunteers - Law Enforcement	Included
			Jurors	Included
			Election Workers (non-employees)	Included
Storage Tank Pollution Liability Mid-Continent Casualty Company	Stock	04-TOP-000036875	Each Claim	\$ 1,000,000
			Aggregate Deductible	\$ 1,000,000 \$ 5,000

The policy period for all policies listed begins October 1, 2022 and ends on October 1, 2023