BELL COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2024

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ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED

SEPTEMBER 30, 2024

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

BELL COUNTY, TEXAS
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March 29, 2025

The Honorable District Judges:

Debbie Garrett, 27th Judicial District
Mike Russell, 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
Greg Reynolds, 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, 2024, 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.

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.

The Honorable District Judges,
Commissioners' Court and Citizens

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, 2024, 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.

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.

The Honorable District Judges,
Commissioners' Court and Citizens

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 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. 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.

Bell County experiences the same economic concerns being felt across Texas and the Nation. However, the tough economy is mitigated to a great degree in Bell County by its diversified and stable economic base, including manufacturing, distribution, retail, higher education institutions, service industries, aviation industry and others. Bell County provides a high quality of labor force, attractive real estate opportunities, favorable tax treatment and abundant natural resources. In 2024, U.S. News and World Report named Killeen the tenth best places to live in Texas.

- *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 2024 assessed valuation of $ 47,524,603,243 is 20.8% above last year's appraisal, which represents a gain of more than $ 8.15 billion and marks the thirty-first consecutive year that Bell County experienced an increase in property values.

- *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, the County grants property tax abatements for economic projects that retain local jobs and/or increase the number and diversity of high-quality jobs; encourage additional unsubsidized private development; facilitate the development process and to achieve development of sites that would not be developed without tax abatement assistance; encourage redevelopment of commercial and industrial areas that result in high quality redevelopment, private investment, and an increase in the County tax base; offset increase cost of redevelopment over and above the cost normally incurred in development; provide infrastructure necessary to accommodate economic development or meet public policy goals. During fiscal year 2024, the county entered into ten-year Tax Abatement agreements with three solar farms which meet the requirements of the policy. The agreements provide for 100% abatement of any improvements and/or reappraisals of said properties. In exchange, the County will receive Payments in Lieu of Taxes (PILOT) based on the MWs generated and/or stored. Please see pages 84-87 of the Notes to the financial statements for more information regarding the Tax Abatements issued by the County.

- *Unemployment rates:* The local unemployment rate increased slightly from 4.5% in 2023 to 4.8% in 2024. The state and national unemployment rates are 4.2% and 4.1%, respectively.

- *Population:* The population of the County continues to grow at a steady rate. The County's population in 2024 was estimated to be 399,578, a 7.8% increase from the 2020 Census. The central location, low taxes, affordable housing, and close proximity to major healthcare facilities make it attractive not only to newcomers but helps maintain a stable situation for current residents. Last year, the County was the fifteenth largest county in Texas. U.S. News and World Report also named Killeen the second fastest growing places in the U.S.

- *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 $ 34,336,678 reflecting an increase of 3% over 2023. Texas state sales tax revenue was $ 47.16 billion, up 1.2 percent from 2023.

- *Housing starts and construction permits: Bell County experienced a steady housing and* construction market during 2024. A total of 120 commercial projects received permits in 2024 from the Texas Department of Licensing and Regulations, resulting in $ 588,377,495 of construction costs. The County had a 1.33% growth on home sale prices, with a median home sale price of $275,375.

- *Manufacturing and Distribution:* According to economists, manufacturing is a wealth-producing sector of an economy. Bell County takes advantage of its central location and rail lines to capitalize on the manufacturing and distribution industries. Temple is the prime area for manufacturing companies to expand. It is in the heart of Central Texas, 45 minutes north of Austin and 30 minutes south of Waco. Temple's location along Interstate 35 connects the community to the international markets of Mexico via Laredo and three of the largest metro areas in Texas, Austin, San Antonio, Dallas/Ft. Worth. Construction has begun on SeAH Superalloy Technologies in Temple. SeAH have invested $110 million in a high-performance metal manufacturing facility. SeAH Superalloy Technologies is a new manufacturing corporation for special alloy incorporated by SeAH Changwon Integrated Special Steel (SeAH CSS), a leading manufacturer of high-tech industrial materials. This project will be located on 45 acres in Temple's Industrial Park and is expected to create 100 full-time jobs. Belton will have a new 27-acre industrial park. This "Class A' industrial park will feature four buildings that range in size from 70,000 square feet up to 115,000 square feet. The park will be named 14/35 Belton Crossing. Each building will have 60-foot loading bays, 180-foot truck court depths, 74 trailer stalls and parking for almost 400 cars.

- *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. Gambit Social House in Harker Heights had its grand opening April 2024. This 12,000-square foot entertainment venue is not your typical adult entertainment venue. It offers a beer tap room, restaurant, escape rooms, dart area, axe throwing lanes, outdoor games, and a 400-squarefoot event space. Gambit is family-friendly until 8pm. Construction has begun on Dave and Buster's in Killeen. The new entertainment center and restaurant will encompass approximately 20,000 square feet, will have more than 100 arcade games, innovative drinks, a chef-crafted food menu, and a 40-foot high-definition TV in the state-of-the-art sport bar is set to open in the summer of 2025. The newest solar project in Bell County has begun construction in Temple. Limewood Solar will generate approximately 204 megawatts (MW) of cost effective and reliable energy for the ERCOT grid, will create and estimated 315 jobs during the construction process and will have an estimated investment of $ 250 million in Bell County.

- *Military:* Fort Cavazos is the home of the U.S. Army's Armored Corps with over 36,000 active-duty soldiers. The installation is "mission critical" to the Army and is known as an "Enduring Installation." A 214,968-acre installation, Fort Cavazos is the only post in the United States capable of stationing and training two armored divisions. It continues to be the most effective and least expensive training facility. Fort Cavazos has the capacity to train up to 38,000 soldiers, yet currently only 32,000 are stationed here. The capacity to expand presents an opportunity for our community. Approximately 8,000 soldiers transition out of the Army each year at Fort Cavazos and approximately 34% of those indicate they intend to stay in the region. This is a constant pipeline of available talent for prospective businesses. The soldier's skillsets include engineering, logistics, distribution, healthcare, analyst, project management, just to name a few. 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 and/or supporting over 14,000 civilians. In 2024 Fort Cavazos was awarded not one, but two awards. U.S. Army Installation Management Command named U.S. Army Garrison-Fort Cavazos the best garrison, and the Department of Defense award the post the Commander-in-Chief's Annual Award for Installation Excellence.

- *Healthcare commerce:* The Killeen-Temple MSA area has access to cutting edge healthcare and state-of–the–art facilities. Bell County not only has large healthcare providers locally, it also has three medical schools and over 10 major healthcare systems located within 150 miles.

    - *Baylor Scott & White Medical Center- Temple* is the largest not-for-profit healthcare system and the most extensive multi-specialty physician group practice in the state of Texas, headquartered in Temple. They have more than 13,000 employees, 630 hospital beds and over 1,000 staff physicians and research doctors providing healthcare services including complex surgical and transplantation procedures in the region. Baylor Scott & White McLane Children's Medical Center, which opened to serve the rapidly increasing population in Central Texas, has maintained Level IV neonatal intensive care unit designation – the highest designation for premature infant care – and has achieved Magnet nursing designation and a Level II pediatric trauma designation. Baylor Scott & White Partners with Texas A&M's Health Science Center College of Medicine to train physicians at its four-year medical school. In 2024, U.S. News and World Report ranked Baylor Scott and White Medical Center-Temple #7 in Texas. This recognition is a testament to the hospital's consistent excellence in medical care and its performance in various specialties, including cardiology, gastroenterology, and orthopedics. This is the sixth consecutive year, Baylor Scott and White leads Texas in one of Temple's key industries.

    - *AdventHealth Central Texas* is a 245 bed, multi-campus facility, with 148 acute-care beds, 60 psychiatric care beds, and employees more than 1,200 area residents. Their values are quality and service excellence, community wellbeing, high ethical standards, stewardship and inclusiveness, with a vision of wholistic, exceptional, connected, affordable, and viable care. Services provided by Advent include: Behavioral Health, Digestive Care, Emergency and Urgent Care Heart and Vascular Care, Imaging Services, Lab Services, Men's Health Care, Mother and Baby Care, Orthopedic Care, Senior Care, Sleep Care, Sports Medicine and Rehab Care, Surgical Care, Women's Health Care, and Would Care.

    - *Seton Medical Center Harker Heights* is an 83-bed acute care hospital providing services such as: cardiology, emergency services, level IV trauma designated emergency room, general surgery, orthopedic surgery, total joint replacement, gastroenterology, and diagnostic services. This facility employs over 300 staff members. This 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 is a joint venture between the Austin-based Seton Healthcare Family and Plano-based LHP Hospital Group, Inc. In 2024, Seton opened the Wound Healing Center. They offer many evidence-based treatments for wound care patients from tissues and biologics to technical solutions such as hyperbaric oxygen therapy.

- *The Carl R. Darnall Army Medical Center* on Fort Cavazos, is a variety of clinics and four community based medical home clinics support active duty, retirees, and their families within a 40-mile radius. This hospital sits on the largest military installation in the country. On an average day, the staff at Darnell delivers four babies, handles 1,081 primary care visits, 1,401 specialty care visits, 13 surgeries, 2,224 laboratory tests, 435 radiology studies, 33 admissions, 134 Emergency Room visits, and fills 2,672 prescriptions. More than 90,000 beneficiaries receive primary care at Darnall and many more receive emergency and subspecialty care. In 2024, The Leapfrog Group. An independent, nationwide non-profit that seeks to improve the safety and quality of U.S. health care, awarded Darnall an "A" grade for its commitment to providing quality and safe care.

- *The Olin E. Teague Veterans' Medical Center* in Temple is one of the Central Texas Veterans Health Care System campuses. It contains a 269-bed general medical and surgical center, a 408-bed domiciliary and a 272-bed nursing home care unit. This facility provides primary care and specialty health services, including mental health services, cardiology, dentistry, dermatology, nutrition counseling, prosthetics, treatment for spinal cord injuries, and women's health care. In 2024, the Central Texas Veterans Health Care System received a 5-star rating from the Centers for Medicare and Medicaid Services' Overall Hospital Quality Star Ratings. These star ratings combine information across ten measures of patient experience, including staff communication and responsiveness, hospital environment, willingness to recommend the hospital and overall hospital rating.

- *Temple Rehabilitation 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. Temple Rehabilitation Hospital provides specialized medical and rehabilitative services to patients recovering from disabilities caused by injuries or illnesses, or from chronic or complex medical conditions.

- *ClearSky Rehabilitation Hospital* of Harker Heights, a new 30-bed medical rehabilitation hospital, provides specialized rehabilitative care to patients recovering from disabling injuries or illnesses such as strokes, brain injuries, hip fractures, spinal injuries, Parkinson's disease, multiple sclerosis, and other medically complex conditions. ClearSky was recognized in 2024 among the Top 10% of 886 inpatient rehabilitation facilities in the United States, earning this distinction for its delivery of quality patient care that is effective, efficient, timely, and patient-centered.

- *Education:* There are four institutions of higher education located within Bell County, all contributing to a quality community, and four other major universities within 1 ½ hours driving 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. The home of A&M-Central Texas is located on 672 acres of land at the intersection of State Highway 195 and State Highway 201 in Killeen. Texas A&M-Central Texas is exclusively an upper-level institution, serving third and fourth year undergraduate and graduate students through collaborations with regional community colleges to offer quality continuing education with an emphasis on access and affordability. The university serves more than 2,200 students with an average age of 34, roughly 44% of whom are affiliated with the U.S. Army as active-duty service members, veterans, or military dependents. In 2024, the Texas Veterans Commission's Veteran Education Excellence Recognition Awards were present to 10 colleges and universities, Texas A&M-Central Texas being one of those. This award recognizes universities and colleges that provide excellence in education and related services that significantly contribute to the academic success of student veterans and military connected students.

  - *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. Since it was founded, UMHB has prepared students for lives of leadership, service, and faith-informed discernment in a global society. UMHB has a robust student enrollment of nearly 3,600 students representing 44 states and 28 countries. UMHB offers bachelor's degrees in more than seventy undergraduate majors, eleven master's degree programs, and two doctoral degrees. The Marek-Smith Center for Teacher Preparation, a groundbreaking training facility to prepare general and special education majors, opened in spring 2024. Innovative spaces incorporate immersive, multisensory, and interactive equipment to enhance the overall learning experience.

  - *Central Texas College* opened its doors in the fall of 1967 with an initial enrollment of 2,068 students. CTC taught its first online course in 1998. They continue expanding their distance education offering and delivery methods and is a leader among two-year institutions in providing distance education courses and degree programs. Students enrolled may select a degree plan from Associate of Arts degree programs, Associate of Science degree programs, Associate of Applied Science degree programs, or Associate of Arts in General Studies. In addition, students choosing to earn a certificate may enroll in any of the more than 410 certificate programs. CTC is the top college choice of high school graduates in Bell County and the surrounding areas. Student enrollment for 2024 was 9,526. The campus has a total of 47 buildings spanning over 584 acres.

  - *Temple College* is a comprehensive community college that offers more than 80 degree and certificate programs to students who seek to earn credits for transfer to a four-year university, graduate with an associate degree, or complete a certificate for fast entry into the workforce. Founded in 1926, Temple College has enjoyed an excellent academic reputation and is nationally recognized for excellence in its programs from the visual and performing arts to competitive athletics. The Texas Success Center named Temple College as the recipient of its 2023 Recognition of Dedication to Educational Outcomes Award. This award recognizes executive leadership and demonstrates remarkable success and growth in early momentum metrics that research has shown best positions students for future credential completion and transfer to a four-year institution.

- *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, Bell County Expo and an expansion of Bell County Jail.

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, 2024, the County's outstanding bonded debt totaled $ 122,380,000. During the fiscal year then ended, the County paid $ 12,610,000 in principal and $ 4,195,136 in interest and fiscal charges. The ad valorem tax rate for the fiscal year was $ 0.0491 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.

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 11, 2023. 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.

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, 2023. 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 44 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.

The Honorable District Judges,
Commissioners' Court and Citizens

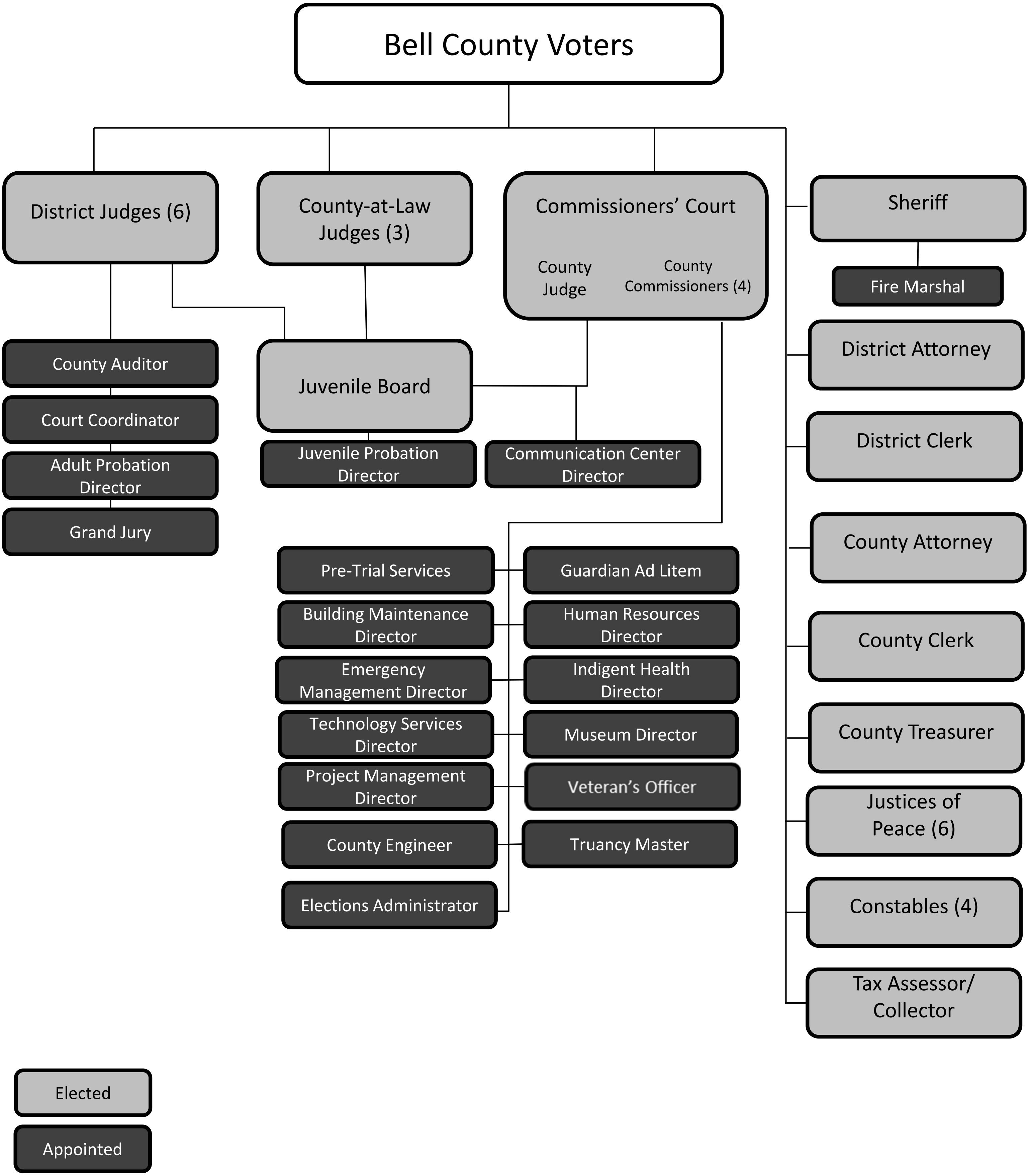
We wish to express our appreciation for the cooperation given by members of the Commissioners' Court and by all officials, department heads, and employees in all matters related to the operation of this office during the past year.

Respectfully submitted,

Tina Entrop, CPA
County Auditor

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	Nicola James
Constable, Precinct 1	Patricia Duffield
Constable, Precinct 2	Chris Bazar
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



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, 2023

Christopher P. Morrill

Executive Director/CEO

BGFN
CERTIFIED PUBLIC
ACCOUNTANTS

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, 2024, 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, 2024, and the respective changes in financial position and the respective budgetary comparison for the General Fund 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.

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.

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INDEPENDENT AUDITOR'S REPORT
(CONTINUED)

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.
- 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.

INDEPENDENT AUDITOR'S REPORT
(CONTINUED)

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, pension, and other post-employment 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 fund statements and schedules 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 fund statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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.

INDEPENDENT AUDITOR'S REPORT
(CONTINUED)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 28, 2025, 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, 2025

BELL COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2024

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, 2024. 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 $ 393,485,900 at September 30, 2024. Of this amount, $ 74,285,501 is unrestricted and may be used to meet the County's future obligations. The $ 74 million of unrestricted net position includes the General Fund.
- The County's total net position of governmental activities increased $ 42,533,089 during the current fiscal year. This increase represents the degree to which increases in ongoing revenues surpassed ongoing expenses.
    - Revenue decreased $ 7,704,035 or (3.4%) from prior year. The most significant changes from prior year are:
        - Capital grants and contributions decrease of $ 18.6 million, mainly due to the recognition of $ 22.8 million of American Rescue Plan Funding in FY24 compared to the $ 36.2 million recognized in FY23. The majority of these funds are being 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.
        - Operating grants and contributions increase of $ 1.1 million due to the receipt of FEMA reimbursement funds for both Covid and debris removal from the May 2024 tornado.
        - Ad valorem taxes increase of $ 4.8 million due to over $ 893 million in new taxable value being added to the tax rolls net of a decrease of $ 1.8 million in the state appropriation for lost property taxes for 100% disabled veterans.
        - Sales tax increase of $ 988 thousand over prior year.
        - Miscellaneous income increase of $ 1.7 million. The largest increase being the receipt of $ 960 thousand in use of revenue funds from phone service fees. These funds were used on a multi-year upgrade of the public safety computer aided dispatch system.
    - Expenditures increased $ 13,946,860 or 9% from prior year. The most significant changes from prior year are:
        - Across the board pay increases of 2% for Cost of Living and 2% for Merit allocations with an additional 6% given to all elected and appointed officials.
        - The addition of 24 employees, 11 in public safety, 9 in judicial and legal and 4 in other areas.

- $ 2.2 million in State funded increases to all Juvenile Probation and Adult Probation employees.

- $ 2.5 million in increases for full year cost of mid-year adjustments given in the previous year to correctional officers and Juvenile Correction Officers.

- $ 2.5 million in increase for jail overtime and additional pay.

- $ 1.1 million for mid-year salary adjustments to the unified pay plan

- Debris removal cost of $ 926 thousand necessary after a tornado in May 2024, 75% of which will be reimbursed by FEMA and is recorded as revenue in these statements.

- In contrast to the government-wide statements, the fund statements reported a combined fund balance of $ 126,269,479, a net decrease of $ 6,119,362 in comparison with the prior fiscal year. This decrease is comprised of a decrease in General Fund of $ 9,257,683, an increase in Special Revenue Funds of $ 3,272,144, an decrease in Debt Service Funds of $ 123,312 and a decrease in Capital Project Funds of $ 10,511.

- The General Fund unassigned fund balance of $ 58,941,495 equals 37% of total FY25 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.

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-eight 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.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Comparative analysis of government-wide data is presented for 2024 and 2023.

Of the County's total assets of $ 586,452,466 the largest components are: 1) capital assets, net of accumulated depreciation and amortization of $ 419,260,553, or 71%, and 2) cash and investments of $ 167,191,913, or 29%.

Out of the total liabilities of $ 199,328,999 the majority are non-current liabilities of $ 159,382,697, or 80%. The County's assets plus deferred outflows exceeded liabilities plus deferred inflows by $ 395,485,900 at the close of the most recent fiscal year.

The largest portion of the County's net position (74%) 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 8% or $ 29,722,855 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*, $ 74,285,501 may be used to meet the County's ongoing obligations to citizens and creditors

The County's statement of net position as of September 30, 2024 and 2023 is summarized as follows:

Table I
Summary of Statement of Net Position

	Governmental Activities	
	2024	2023
Current and other assets	$ 167,191,913	$ 192,372,770
Capital assets/right-to-use assets		
(net of depreciation and amortization)	419,260,553	389,093,320
Total Assets	586,452,466	581,466,090
Deferred amount on refunding	1,046,227	1,511,461
Differences between projected and actual earnings on pension plan	1,200,132	5,840,013
Changes in actuarial assumptions used to determine pension liability	-	4,491,614
Pension contributions subsequent to the measurement date	7,824,032	7,034,613
Differences between pension expected and actual experience	-	122,127
Changes in actuarial assumptions used to determine OPEB liability	69,658	-
Differences between OPEB expected and actual experience	207,790	-
Total Deferred Outflows of Resources	10,347,839	18,999,828
Current and other liabilities	39,946,302	59,262,600
Long-term liabilities	159,382,697	185,798,399
Total Liabilities	199,328,999	245,060,999
Differences between pension expected and actual experience	1,345,844	1,617,108
Changes in actuarial assumptions used to determine pension liability	103,034	192,517
Differences between OPEB expected and actual experience	47,810	2,549
Changes in actuarial assumptions used to determine OPEB liability	82,655	45,490
Lease related	2,406,063	2,594,444
Total Deferred Inflows of Resources	3,985,406	4,452,108
Net position:		
Net investment in capital assets	289,477,544	250,298,850
Restricted	29,722,855	28,179,623
Unrestricted	74,285,501	72,474,338
Total Net Position	$ 393,485,900	$ 350,952,811

Governmental Activities: Governmental activities increased the County's net position by $ 42,533,089. The County's statement of activities for fiscal years ended September 30, 2024 and 2023 is summarized as follows:

Table II
Summary of Statement of Activities

	Governmental Activities	
	2024	2023
Program revenues:		
Charges for services	$ 32,472,621	$ 30,390,068
Operating grants and contributions	9,110,826	7,999,030
Capital grants and contributions	23,381,482	42,012,723
General revenues:		
Property taxes	102,162,886	97,336,941
Sales taxes	34,336,678	33,349,130
Hotel occupancy tax	1,637,922	1,520,050
Mixed beverage taxes	845,763	826,796
Other taxes	296,282	294,864
Investment income	11,301,250	11,220,595
Miscellaneous income	3,530,932	1,830,480
Total Revenues	219,076,642	226,780,677
Expenses:		
General administration	36,880,366	33,485,978
Judicial and legal	25,038,342	22,515,871
Public safety	83,483,303	77,700,643
Health and human services	7,366,214	6,477,667
Countywide road and bridge	17,347,148	16,009,748
Conservation	1,343,372	749,451
Law library books and services	403,629	207,246
Interest and fiscal charges	4,681,179	5,450,089
Total Expenses	176,543,553	162,596,693
Changes in net position	42,533,089	64,183,984
Net position at beginning of year	350,952,811	286,768,827
Net position at end of year	$ 393,485,900	$ 350,952,811

Key elements of the analysis of government-wide revenues and expenses reflect the following:

- For fiscal year 2024, revenues from governmental activities totaled $ 219,076,642. Property taxes and sales taxes are the largest components of revenues at 62%. Charges for Service account for 15% and Capital grants and contributions account for 11% of total governmental revenue.

- General Revenues increased $ 7,732,857 over FY 23.

- For general revenues, the most significant increase was in ad valorem taxes accounting for $ 4,825,945. This increase was due to over $ 1.2 billion in new taxable value being added to the tax rolls net of a decrease in the state appropriation for lost property taxes for 100% disabled veterans in the amount of $ 1,834,241.

- Miscellaneous income increased $ 1,700,452 over the prior year. This was mainly due to the receipt of $ 960 thousand of use of revenue funds from phone service fees. These funds were used on a multi-year upgrade of the public safety computer aided dispatch system.

- Sales taxes were $ 987,548 over prior year indicating good growth in the local economy.

- Charges for service increased by $ 2,082,553 over the prior year. This increase is attributable to the receipt of $ 1.3 million in insurance reimbursements to fund various roof replacements which received hail damage. Another component of this is an increase of $ 400 thousand in contributions from other local government entities to fund operations at the Communication Center.

- Operating grants and contributions increased by $ 1,111,796 over the prior year due to the receipt of Federal Emergency Management Agency reimbursement for debris removal caused by a tornado in May 2024 and for Covid related expenditures.

- The most significant decrease in revenues was in capital grants and contributions in the amount of $ 18,631,241. This decrease is attributable to the amount of American Rescue Plan Funds recognized in FY24 being less than the amount recognized in FY23. The majority of the projects being funded by ARPA are coming to completion during FY25.

- For fiscal year 2024, expenditures for governmental activities totaled $ 176,543,553. This was an increase of $ 13,946,860 over the prior year. 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 increased $ 888,547 over prior year. The major component of this increase was contract service expenditures associated with debris removal in the amount of $ 926 thousand. The need for the debris removal was caused by tornado damage in May 2024. 75% of these cost will be reimbursed by FEMA and have been recorded as revenue in these statements.

- Public Safety expenditures increased $ 5,782,660 over prior year. This increase consist of 1) $ 2.2 million of salary adjustments for Juvenile Probation and Adult Probation, funded by the State; 2) $ 1.1 million of increased cost for the Communication Center consisting of salary adjustments based on a career progression plan, increases in software maintenance cost, and upgrade cost associated with the CAD system; 3) $ 2.5 million in increased overtime and additional pay within the Jail and 4) $ 2 million increase for full year cost of mid-year adjustments made in the prior year. All of these increases were net of reductions due to vacancies and operational savings.

- Road & Bridge expenditures increased $ 1,337,400 over prior year. This increase is attributable Cost of Living adjustments and an increase of road projects being completed in FY24. Cost for road material and supplies also increased in FY24 compared to FY23.

- Judicial and Legal expenditures increased $ 2,522,471 over prior year. This increase is attributable to the addition of three positions to staff two Associate District Courts at a cost of $ 201 thousand, mid-year adjustments for increases to Assistant District Attorneys, increases in appointed attorney cost in the amount of $ 340 thousand and increases in autopsy cost in the amount of $ 497 thousand.

- General Administration expenditures increased $ 3,394,388. This increase is attributable to mid-year adjustments to the unified pay plan. In addition, there were increases of $ 625 thousand for additional election worker pay, $ 150 thousand in contract service cost for election equipment maintenance and $ 300 thousand increase in software maintenance cost.

- For governmental activities, the Statement of Activities on page 26 shows that $ 32,472,621 was financed by those receiving services, $ 9,110,826 from operating grants and $ 23,381,482 from capital grants and contributions, with the County's general revenues financing $ 154,111,713 of the remaining program expenses.

- The restricted net position increased by $ 1,543,232 compared to 2023. The major components of this increase were the following:

    - Receipt of grant revenue restricted for Adult Probation was greater than expenditures for the fiscal year in the amount of $ 776 thousand.

    - Receipt of $ 557 thousand in record preservation fees greater than expenditures for the fiscal year.

    - Receipt of $ 179 thousand in court reporter fees greater than expenditures for the fiscal year.

- The unrestricted net position increased by $ 1,811,163 compared to 2023. The major components of this increase were the following:

    - Receipt of $ 1.3 million in insurance proceeds for reimbursement on roof damages caused by hail.

    - Receipt of $ 1.1 million in reimbursements from FEMA for Covid expenditures and debris removal from the May 2024 tornado that went through the County and caused severe damages.

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.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of $ 126,269,479, a net decrease of $ 6,119,362 in comparison with the prior year. The net change is due to a decrease in general fund balance of $ 9,257,683, an increase in special revenue fund balances of $ 3,280,608, a decrease in debt service fund balances of $ 123,312 and a decrease in capital project fund balances of $ 2,202,460.

The combined assigned/unassigned fund balance of $ 75,102,617, or 59% 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 $ 1,707,952, restricted for the following purposes: 1) road construction and maintenance, $ 14,167,821; 2) construction of Killeen Annex, $ 12,772,500; 3) expansion/renovation of Jail Facility, $ 4,801,687; 4) debt service, $ 3,429,053; 5) probation programs, $ 3,136,706; 6) court records preservation, $ 2,705,474; 7) construction of Temple Annex, $ 1,576,123; 8) court technology, $ 1,439,098; 9) law library, $ 882,951; 10) inmate commissary, $ 708,941; 11) judicial and legal, $ 486,741; 12) District Clerk preservation, $ 476,627; 13) technology enhancements, $470,058; 14) building renovations, $ 391,961; 15) juvenile probation, $338,575; 16) indigent health, $ 249,343; 17) drug court, $214,351; 18) court reporter service, $ 179,537; 19) public safety, $177,911; 20) LEOSE training and travel, $ 104,896, 21) other restricted purposes, $ 197,410, or committed for conservation in the amount of $ 551,146.

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 $ 58,941,495 while total fund balance was $ 63,175,386. 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 2025. Unassigned fund balance represents 37% of total fund expenditures including transfers out, while total fund balance represents 39% 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 2024, the County budgeted for a decrease in General Fund balance of $ 15,050,000, the majority of which was a planned use of fund balance for one-time capital projects. The actual decrease in fund balance for fiscal year is $ 9,257,683, which results in a total variance of $ 5,792,317. The main factor for this variance is the cancellation of a capital project that would remodel industrial space at the Justice Center into courts/offices. This cancellation resulted in a reduction of the transfer to the County Funded Capital Project for FY24.

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 $ 0 at year end. This is a decrease of $ 4,234 from FY23. This project was completed at the beginning of FY 24.

- The Capital Projects 2021 Fund has a fund balance of $ 15,078,294 at year end. This is a decrease of $ 2,853,019, which is due to expenditures for capital projects during FY24.

- The Capital Projects ARPA fund has a fund balance of $ 4,109,115 at year end. This is an increase of $ 1,147,190 which is attributable to investment income.

The Special Revenue Funds have a total fund balance of $ 36,571,842, an increase of $ 3,276,376 as compared with the prior year. The most significant changes are as follows:

- Communication Center Funds increased $ 1.3 million. The majority of this increase was due to savings from vacancies and operational expenditures.

- Texas Juvenile Probation fund decreased $ 669 thousand. This decrease was from the spending of biennium grants which were received in FY23 and completed in FY24.

- Adult Probation Fund increased $ 773 thousand. This was due to fees collected from probationers exceeding expenditures for the adult probation program.

- Record Management Funds increased $ 504 thousand. This increase was from collections of fees exceeding expenditures for record management and retention.

- Road & Bridge funds increased $ 682 thousand. This was due to projects funded but not completed in FY24.

- Communication Center Special Projects Fund increased $ 682 thousand. This was due a multi-year upgrade of the public safety computer aided dispatch system to the latest version. This system is utilized by all law enforcement agencies within the County.

The Debt Service Funds have a total fund balance of $ 3,429,053, a decrease of $ 123,312 as compared with the prior year. The decrease is due to total revenue collections of property tax and interest earnings being more than the debt service payments.

The Capital Project Funds have a total fund balance of $ 3,513,828, which was an increase of $ 1,675,009. The County funds several capital projects with a transfer from general fund each year. The majority of this increase stems from a transfer from General fund for funds allocated to a joint entity road project. This project will begin construction in a future year.

The following table presents a summary of the amount of revenues from various sources for the fiscal year ended September 30, 2024, 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 2023	Percentage Increase (Decrease)
Ad valorem taxes	$ 102,016,846	46.99%	$ 4,864,817	5.01%
Sales tax	34,336,678	15.82%	987,548	2.96%
Hotel occupancy tax	1,637,922	0.75%	117,872	7.75%
Charges for services	5,005	0.00%	(282,197)	-98.26%
Fees of office	11,887,789	5.48%	(127,130)	-1.06%
Fines and forfeiture	2,298,494	1.06%	(341,688)	-12.94%
Intergovernmental revenue	41,552,950	19.14%	(9,659,415)	-18.86%
Licenses and permits	4,371,603	2.01%	(54,309)	-1.23%
Adult probation program payments	2,025,039	0.93%	98,070	5.09%
Interest and other	16,947,930	7.81%	1,984,337	13.26%
Contributions for assistance programs	6,655	0.00%	5,755	639.44%
	$ 217,086,911	100.00%	$ (2,406,340)	-1.10%

The revenues for the County's general governmental functions decreased $ 2,406,340 from 2023. The revenue category with the largest amount of growth was Ad valorem taxes. This was offset by a reduction in Intergovernmental revenue. This reduction is comprised of a decrease in recognized American Recovery Plan funds from the prior year net of the recognition of FEMA funds for expenditures from both the Covid pandemic and for debris removal caused by a tornado in May 2024.

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. Property taxes increased $6,699,058 which were offset by a decrease in the reimbursement for disabled veteran's exemption of $ 1,834,241

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 2023-2024 certified appraisal rolls grew over $ 8.15 billion in the County compared to the 2022-2023 rolls. The property assessed valuations increased from $ 39,347,135,320 to $ 47,524,603,243. For 2023-2024, approximately 22% of the increase in property values was due to growth from new construction and 78% was reappraisal.

The total property tax rate for 2024 was $ 0.3125, which is down from the 2023 rate of $ 0.3393. 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 $ 0.2914. The tax rate for the Road District was $ 0.0211.

Sales tax increased $ 987,549 or 2.96% over 2023. 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.

Interest and other increased $ 1,984,337 over 2023. The majority of this increase is due to the receipt for $ 960 thousand of use of revenue funds from phone service fees.

Intergovernmental revenue decreased $ 9,659,416 over 2023. In FY 24, use of American Recovery Plan Act funds decreased as compared to FY23. This decrease was offset by funds recorded for Federal claims for both Covid and storm 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 2023	Percentage Increase (Decrease)
General administration	$ 35,982,948	16.03%	$ (4,115,662)	-10.26%
Judicial and legal	25,886,236	11.53%	3,146,419	13.84%
Public safety	85,101,073	37.90%	9,101,241	11.98%
Health and human services	7,321,615	3.26%	636,570	9.52%
Countywide road and bridge	14,908,484	6.64%	496,285	3.44%
Conservation	1,328,354	0.59%	601,086	82.65%
Law library books and service	101,465	0.05%	4,503	4.64%
Debt service	16,805,137	7.48%	(700,025)	-4.00%
Capital outlay	37,085,209	16.52%	(27,773,084)	-42.82%
	$ 224,520,521	100.00%	$ (18,602,667)	-7.65%

The expenditures for the County's general governmental functions increased by 25.12% for a total of $ 48,806,861 The expenditures for the County's general governmental functions decreased by 7.6% for a total of $ 18,602,667 compared to the prior year. Increases across all functions included a 2% cost of living increase and a 2% merit allowance to each department. In addition, there was $ 1.1 million in mid-year adjustments to the unified pay plan.

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

General administration decreased $ 4,115,662 over the prior year. This decrease is mainly attributable to the recognition of subscription based information technology arrangements valued at $ 8.7 million in FY23 with only $ 1.3 million recorded in FY24. This decrease is net of an increase in Elections of $ 625 thousand for additional election worker pay and for $150 thousand in additional contract service cost to change election equipment maintenance providers along with one-time expenditures for roof replacement from storm damage in the amount of $ 1.3 million. The roof replacement was offset by insurance proceeds.

Judicial and legal increased $ 3,146,419 over the prior year. During FY24, five positions were added to establish two Associate District Courts in the amount of $ 201 thousand and a Truancy Court in the amount of $ 150 thousand. In addition, two additional positions were added to the District Attorney's office mid-year. FY24 also included increases to appointed attorney expenditures in the amount of $ 340 thousand and increases to autopsy expenditures in the amount of $ 497 thousand.

Public Safety increased $ 9,101,241 over the prior year. Grants increased by $ 2.2 million which included state funded salary adjustments for Juvenile Probation and Adult Probation and increased equipment expenditures under the Byrne Grant. Communication Center expenditures increased for career progression, software maintenance contracts and upgrade cost in the amount of $ 1.1 million. The upgrade cost are associated with upgrading to the latest version of the public safety computer aided dispatch system which will be used by all law enforcement agencies within the County. The remaining increase was attributable to $ 2 million in salary adjustments in correctional officers, increases of $ 2.5 million in overtime and additional pay for Sheriff and Jail staff, and the addition of 10 public safety positions between the Jail and Sheriff's office.

Health and Human Service increased $ 636,570 over the prior year. In May of 2024, a tornado went through part of the County which cause substantial debris along roadways. The County contracted with a debris removal company to remove and dispose of the debris which accounts for the increase to Health and Human Services. 75% of these expenditures will be reimbursed by FEMA and have been recorded as revenue in FY24.

Conservation increased $ 601,086 over prior year. This is attributable to the $ 459 thousand increased in expenditures of the Regional Habitat Grant which is establishing a Habitat Plan to ensure the protection of endangered species within the County. In addition, there was a one-time expenditure of cattle pens for youth 4-H programs in the amount of $ 200 thousand.

Debt Service decreased $ 700,025 over the prior year because principal and interest payments decreased in accordance to the amortization schedules.

Capital outlay decreased $ 27,773,084 over the prior year. This decrease is attributable to several construction projects beginning in FY2023 or before and coming to completion in FY2024 or soon after. 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 additional 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 2023-2024 General Fund Expenditure and Transfer Out Budget of $ 160,461,890 represented a 23.8% increase in expenditures compared to the prior year original budget. The original 2023-2024 General Fund Budget was a balanced budget which included a planned use of Fund Budget of $ 15,050,000, the majority of which was for a one-time transfer to the County funded Capital Project fund for the purchase and/or construction of Capital projects.

General Fund budget amendments for fiscal year, approved by the Commissioners' Court, amount to a $ 5,229,393 net increase from the original budget. The total increase for the year included amendments during the year and the final amendment. The largest of the budget amendment increases were 1) $ 1.1 million in Contract services for weather-related debris clean-up, 2) $ 2.6 million for vehicles requested in the FY 2025 budget process in an effort to address supply chain issues with purchasing vehicles, and 3) $ 1.25 million for hail-damaged roof replacements.

The General Fund's actual revenues were lower than budgeted by $ 456,734. This is attributable to a decrease in the reimbursement from the State on disabled veteran's exemption of $ 1,834,241 net of other various increases in revenues.

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The General Fund's actual expenditures and transfers out were lower than originally budgeted by $ 11,339,157. Actual expenditures and transfers were lower due to the cancellation of a capital project that would remodel industrial space at the Justice Center into courts/offices. This cancellation resulted in a reduction of the transfer to the County Funded Capital Project for FY24. In addition, budgeted purchase of vehicles in FY24 were not made due to continued supply chain issues.

With actual revenues over projections and expenditures less than original budget, the actual net decrease in the General Fund balance was $ 9,257,683 as compared to the amended projected planned use of fund balance in the amount of $ 20,279,393.

DEBT ADMINISTRATION AND CAPITAL ASSETS

Long-Term Debt: Debt Service requirements for the bonds outstanding on September 30, 2024 totaled $ 122,380,000. As of the end of the fiscal year, the County requires $ 146,729,033 (including principal, interest due and accrued interest) through 2041 to retire its outstanding bonds. The debt service funds have $ 3,429,053 in reserves for retirement of funded indebtedness. The County levied a debt service tax rate of $ 0.491 for the 2024 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, 2024, the County's net bonded debt, which equaled $ 326 per capita, was a fraction of the legal limit of $ 8,732,096,684. The current ratio of tax-supported debt to assessed value of all taxable property is 0.27%.

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. D) Noncurrent Liabilities* and E*) Bonds* and *F) Lease Liability* on pages 68 - 72.

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, 2024, the cost of capital assets of the governmental activities totaled $ 711,891,052. 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 $ 292,630,499. The total increase in the County's investment in capital assets for the current fiscal year was $ 39,178,694.

Major capital assets put into production during FY2024 included the following:

- Justice Center Boiler Replacement - $ 2.9 million
- Museum Storage Facility - $ 2.9 million
- Land adjacent to the Cadence Bank Center (Bell County Expo Center) - $ 2.4 million
- Smooth Drum Soil Compactor - $ 255 thousand
- LENCO Bearcat Armored Car - $ 252 thousand

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)

	2024	2023	Total % Change
Governmental Activities:			
Land	$ 15,262,523	$ 12,774,188	19.48%
Historical buildings	6,021,854	6,021,854	0.00%
Construction in progress	114,329,141	86,385,805	32.35%
Infrastructure	82,978,744	85,641,942	-3.11%
Buildings	168,474,876	165,539,483	1.77%
Vehicles	6,139,494	4,953,570	23.94%
Furniture and equipment	8,374,473	10,291,277	-18.63%
Machinery and equipment	8,733,436	8,658,683	0.86%
Right-to-use leased asset, net of accumulated amortization	157,968	399,468	-60.46%
Right-to-use subscription assets, net of accumulated amortization	8,788,044	8,427,050	4.28%
Total	$ 419,260,553	$ 389,093,320	7.75%

Additional information on the County's capital assets is presented in the Notes to Financial Statements. See *Note V. A) Capital Assets* on pages 64-65.

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 County's 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 2024-2025: 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 2024-2025 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 $ 193,840,986. This represents a 0.47% increase from the Adopted 2023-2024 Budget. The Commissioners' Court approved a total tax rate including maintenance and operations, debt service, and road district for 2024-2025 for Bell County of $ 0.3445. The tax rate for 2025 is an increase from the prior year's 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 15,179 the loss of property tax revenue associated with this exemption is $ 16.54 million for the fiscal year 2024-2025. However, due to HB 7 in the 2015 legislative session a reimbursement from the State of approximately $ 2.5 million should be received during fiscal year 2025 to offset the local 100% disabled veteran's exemption. This additional funding from the State has been budgeted in 2025.

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 25,499 owners that were eligible, the loss of property tax revenue associated with this exemption will be over $ 3.48 million for the fiscal year 2024-2025.

The 2024-2025 General Fund Budget of $ 160,766,183 represents a 0.19% increase in expenditures compared to the prior year original budget, and with revenues also projected at $ 160,766,183, the budget is balanced for 2024-2025.

The General Fund's largest revenue sources for the 2024-2025 budget, as in prior budgets, are property taxes at 55.44%, sales tax at 21.07%, and fees of office at 6.80% 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 $ 1.12 billion. For 2025, property values increased 7.94% with the growth coming from 22% new construction and 78% reappraisals. One cent on the tax rate generates approximately $ 3.48 million in property tax revenue. The amount of the tax rate allocated for maintenance and operations is $ 0.2782, which is recorded in the General Fund.

Sales tax is forecasted for a decrease of $ 3.29 million or 8.85%. Since the County began collecting sales tax in 1988, sales tax had increased each year except 2009, which recorded a decrease of less than 1% over 2008.

The 2024-2025 General Fund budget includes a County-wide pay increase. All pay scales, including Elected/Appointed Officials, were increased by 2% for cost-of-living. In addition to this, there were sixty-nine new positions added, sixty-seven in public safety areas, and two in judicial areas.

Non-personnel expenditures decreased $ 8.3 million. The majority of the decrease was of one-time capital projects funding in the amount of $ 11.55 million and $ 2 million for housing inmates at other facilities. Increases for other areas include the operating cost of the EXPO Center, jail medical services, food and food supplies used in the jail, insurance, utilities, software subscriptions, and vehicles purchase.

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.

BASIC FINANCIAL STATEMENTS

BELL COUNTY, TEXAS
STATEMENT OF NET POSITION
September 30, 2024

	Primary Government Governmental Activities	Component Unit Bell County Expo, Inc.
ASSETS		
Cash and cash equivalents	$ 5,334,396	$ 2,311,855
Investments	145,644,970	-
Accounts receivable, net	9,904,681	424,583
Delinquent taxes receivable, net	2,185,138	-
Interest receivable	8,713	-
Lease receivable	2,575,284	-
Inventories and prepaid items	1,538,731	32,227
Capital assets not being depreciated		
Land	15,262,523	-
Historical buildings	6,021,854	-
Construction in progress	114,329,141	-
Capital assets, net of accumulated depreciation/amortization		
Infrastructure	82,978,744	-
Buildings	168,474,876	-
General administration	6,139,494	-
Furniture and equipment	8,374,473	-
Machinery and equipment	8,733,436	-
Right-to-use assets	8,946,012	-
TOTAL ASSETS	586,452,466	2,768,665
DEFERRED OUTFLOWS OF RESOURCES		
Deferred amount on refunding	1,046,227	-
Differences between projected and actual earnings on pension	1,200,132	-
Pension contributions subsequent to the measurement date	7,824,032	-
Changes in actuarial assumptions used to determine OPEB liability	69,658	-
Differences between OPEB expected and actual experience	207,790	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	10,347,839	-
LIABILITIES		
Accounts payable	12,895,360	810,049
Restitution payable	296,039	-
Accrued expenses payable and other	9,596,263	233,973
Accrued interest payable	773,986	-
Court cost deposits	125,106	-
Due to other governmental units and others	4,418,517	-
Unearned revenue	11,841,031	1,265,069
Noncurrent liabilities:		
Noncurrent liabilities due within one year	15,434,981	-
Noncurrent liabilities due in more than one year	143,947,716	-
TOTAL LIABILITIES	199,328,999	2,309,091
DEFERRED INFLOWS OF RESOURCES		
Differences between pension expected and actual experience	1,345,844	-
Changes in actuarial assumptions used to determine pension liability	103,034	-
Differences between OPEB expected and actual experience	47,810	-
Changes in actuarial assumptions used to determine OPEB liability	82,655	-
Lease related	2,406,063	-
TOTAL DEFERRED INFLOWS OF RESOURCES	3,985,406	-
NET POSITION		
Net investment in capital assets/right-to-use assets	289,477,544	-
Restricted for:		
Debt Service	3,429,053	-
Capital projects	-	370,551
Other	26,293,802	-
Unrestricted net position	74,285,501	89,023
TOTAL NET POSITION	$ 393,485,900	$ 459,574

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

BELL COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2024

		Program Revenues		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
FUNCTIONS/PROGRAMS				
Primary government:				
Governmental activities:				
General administration	$ 36,880,366	$ 12,407,899	$ -	$ -
Judicial and legal	25,038,342	5,060,988	207,930	-
Public safety	83,483,303	11,657,048	7,149,006	23,381,482
Health and human services	7,366,214	266,436	1,011,174	-
Countywide road and bridge	17,347,148	3,080,250	742,716	-
Conservation	1,343,372	-	-	-
Law library books and services	403,629	-	-	-
Interest and fiscal charges	4,681,179	-	-	-
Total governmental activities	$ 176,543,553	$ 32,472,621	$ 9,110,826	$ 23,381,482
Component unit:				
Bell County Expo, Inc.	$ 11,576,965	$ 5,860,691	$ 4,244,751	$ 250,000
General administration	$ 11,576,965	$ 5,860,691	$ 4,244,751	$ 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

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	
Primary Government	Component Unit
Governmental Activities	Bell County Expo, Inc.
$ (24,472,467)	$ -
(19,769,424)	-
(41,295,767)	-
(6,088,604)	-
(13,524,182)	-
(1,343,372)	-
(403,629)	-
(4,681,179)	-
(111,578,624)	-
-	(1,221,523)
-	(1,221,523)
102,162,886	-
34,336,678	-
1,637,922	-
845,763	-
296,282	-
11,301,250	-
3,530,932	-
154,111,713	-
42,533,089	(1,221,523)
350,952,811	1,681,097
$ 393,485,900	$ 459,574

BELL COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2024

	General	Emergency Rental Assistance Grant	Capital Projects 2021 Fund	Capital Projects ARPA Fund	Nonmajor Governmental	Total
ASSETS						
Cash and cash equivalents	$ 5,329,227	$ -	$ -	$ -	$ 5,169	$ 5,334,396
Investments	51,329,791	42,727	17,845,199	14,847,983	61,579,270	145,644,970
Accounts receivable, net	9,301,545	1,836	-	-	601,300	9,904,681
Delinquent taxes receivable, net	1,678,667	-	-	-	506,471	2,185,138
Lease receivable	2,575,284	-	-	-	-	2,575,284
Due from other funds	13,389,567	-	-	-	4,686,316	18,075,883
Inventories and prepaid items	1,381,813	-	2,500	-	154,418	1,538,731
TOTAL ASSETS	$ 84,985,894	$ 44,563	$ 17,847,699	$ 14,847,983	$ 67,532,944	$ 185,259,083
LIABILITIES						
Accounts payable	$ 2,939,460	$ 24,282	$ 2,561,625	$ 2,926,354	$ 4,443,639	$ 12,895,360
General administration	296,039	-	-	-	-	296,039
Accrued expenditures payable and other	6,625,234	-	-	-	298,097	6,923,331
Court cost deposits	125,106	-	-	-	-	125,106
Due to other governmental units and others	4,043,372	1,831	-	-	315,122	4,360,325
Due to other funds	-	18,450	207,780	3,669,190	14,180,463	18,075,883
Unearned revenue	5,375,234	-	-	4,143,324	4,388,939	13,907,497
TOTAL LIABILITIES	19,404,445	44,563	2,769,405	10,738,868	23,626,260	56,583,541
DEFERRED INFLOWS OF RESOURCES						
Lease related	2,406,063	-	-	-	-	2,406,063
TOTAL DEFERRED INFLOWS OF RESOURCES	2,406,063	-	-	-	-	2,406,063
FUND BALANCES						
Nonspendable	1,551,034	-	2,500	-	154,418	1,707,952
Restricted	682,857	-	15,075,794	4,109,115	29,039,998	48,907,764
Committed	-	-	-	-	551,146	551,146
Assigned	2,000,000	-	-	-	14,161,122	16,161,122
Unassigned	58,941,495	-	-	-	-	58,941,495
TOTAL FUND BALANCES	63,175,386	-	15,078,294	4,109,115	43,906,684	126,269,479
TOTAL LIABILITIES AND FUND BALANCES	$ 84,985,894	$ 44,563	$ 17,847,699	$ 14,847,983	$ 67,532,944	$ 185,259,083

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, 2024

Total Fund Balances - Governmental Funds		$ 126,269,479
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	$ 15,262,523	
Historical buildings	6,021,854	
Construction in progress	114,329,141	
Infrastructure	236,480,976	
Building	242,148,401	
Vehicles	14,970,212	
Furniture and equipment	27,740,675	
Machinery and equipment	44,172,346	
Right-to-use leased asset	311,250	
Right-to-use subscription asset	10,453,674	
Accumulated depreciation and amortization	(292,630,499)	
Total capital assets	$ 419,260,553	419,260,553
Revenues in the Statement of Activities that do not provide current financial resources in the funds. These revenues consist of:		
Property taxes not collected	$ 2,066,466	
Total deferred revenue recognized	$ 2,066,466	2,066,466
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:		
Interest Receivable	$ 8,713	
Deferred amount on refunding	1,046,227	
Differences between projected and actual earnings on pension	1,200,132	
Subcription proceeds	7,824,032	
Changes in actuarial assumptions used to determine OPEB liability	69,658	
Changes in actuarial assumptions used to determine OPEB plan	207,790	
Total deferred outflows of resources	$ 10,356,552	10,356,552
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	$ 773,986	
Arbitrage liabilities	58,192	
Payroll liabilities	2,672,932	
Net pension liabilities	17,415,545	
OPEB liabilities	1,155,640	
Lease liabilities	170,595	
Subscription liabilities	7,130,580	
Long-term debt, including premium/discounts	133,510,337	
Lease related		
Differences between pension expected and actual experience	1,345,844	
Changes in actuarial assumptions used to determine pension liability	103,034	
Differences between OPEB expected and actual experience	47,810	
Changes in actuarial assumptions used to determine OPEB liability	82,655	
Total long-term liabilities and deferred inflows	$ 164,467,150	(164,467,150)
Net Position of Governmental Activities		$ 393,485,900

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, 2024

	General	Emergency Rental Assistance Grant	Capital Projects 2021 Funding	Capital Projects ARPA Fund	Nonmajor Governmental	Total
REVENUES						
Ad valorem taxes	$ 75,482,544	$ -	$ -	$ -	$ 26,534,302	$ 102,016,846
Sales tax	34,336,678	-	-	-	-	34,336,678
Hotel occupancy tax	-	-	-	-	1,637,922	1,637,922
Leased inmate housing	5,005	-	-	-	-	5,005
Fees of office	10,609,398	-	-	-	1,278,391	11,887,789
Fines and forfeits	2,179,754	-	-	-	118,740	2,298,494
Intergovernmental	6,001,623	-	-	22,771,679	12,779,648	41,552,950
Licenses and permits	4,371,603	-	-	-	-	4,371,603
Adult probation program payments	-	-	-	-	2,025,039	2,025,039
Interest and other	8,843,601	-	1,069,592	1,147,189	5,887,548	16,947,930
Contributions for assistance programs	-	-	-	-	6,655	6,655
General administration	141,830,206	-	1,069,592	23,918,868	50,268,245	217,086,911
EXPENDITURES						
Current:						
General administration	35,537,156	-	-	-	445,792	35,982,948
Judicial and legal	25,566,071	-	-	-	320,165	25,886,236
Public safety	64,373,810	-	-	-	20,727,263	85,101,073
Health and human services	2,798,104	-	-	-	4,523,511	7,321,615
Countywide road and bridge	7,201,391	-	-	-	7,707,093	14,908,484
Conservation	668,850	-	-	-	659,504	1,328,354
Law library books and services	-	-	-	-	101,465	101,465
Principal retirement	-	-	-	-	12,610,000	12,610,000
Interest and fiscal charges	-	-	-	-	4,195,137	4,195,137
Capital outlay	-	-	3,922,611	22,771,678	10,390,920	37,085,209
TOTAL EXPENDITURES	136,145,382	-	3,922,611	22,771,678	61,680,850	224,520,521
Subcription proceeds over expenditures	5,684,824	-	(2,853,019)	1,147,190	(11,412,605)	(7,433,610)
OTHER FINANCING SOURCES (USES)						
Transfers in	1,623,787	-	-	-	18,919,685	20,543,472
Transfers out	(17,880,542)	(4,232)	-	-	(2,658,698)	(20,543,472)
Issuance of debt - subscriptions	1,314,248	-	-	-	-	1,314,248
NET OTHER FINANCING SOURCES (USES)	(14,942,507)	(4,232)	-	-	16,260,987	1,314,248
Net change in fund balance	(9,257,683)	(4,232)	(2,853,019)	1,147,190	4,848,382	(6,119,362)
Fund balance at beginning of year	72,433,069	4,232	17,931,313	2,961,925	39,058,302	132,388,841
Fund balance at end of year	$ 63,175,386	$ -	$ 15,078,294	$ 4,109,115	$ 43,906,684	$ 126,269,479

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, 2024

Net Change in Fund Balances - Total Governmental Funds		$ (6,119,362)
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	$ 46,232,917	
Right-to-use subscription asset	1,314,248	
Net effects of various miscellaneous transactions involving capital assets	(217,642)	
Depreciation and amortization expense	(17,162,290)	
Net adjustment	$ 30,167,233	30,167,233
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 differnces in the treatment of long-term debt and related items:		
Lease Liability:		
General administration	$ 241,500	
Lease payments	(243,335)	
Net lease liability	(1,835)	
Subscription liability:		
Subscription Liability	953,254	
Subscription payment	(777,226)	
Net lease liability	176,028	
Subcription proceeds		
Amortization of premium on issuance	(1,753,849)	
Total accreted premium on issuance	(1,753,849)	
Repayments:		
To bondholders	(12,610,000)	
Deferred amount on refunding, net of amortization	465,234	
Total repayments	(12,144,766)	
Net adjustment	$ (13,724,422)	13,724,422
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	$ 4,790,105	
Required annual contributions	(9,298,291)	
Net adjustment	$ (4,508,186)	4,508,186
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	$ (49,044)	
Increase in arbitrage liability	58,193	
Decrease in payroll liabilities	(582,733)	
Increase in OPEB expense	145,021	
Required annual contributions	(73,938)	
Decrease in other miscellaneous	249,891	
Total adjustment	$ (252,610)	252,610
Change in Net Position of Governmental Activities		$ 42,533,089

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, 2024

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	
REVENUES				
Ad valorem taxes	$ 76,645,500	$ 76,645,500	$ 75,482,544	$ (1,162,956)
Sales tax	37,153,000	37,153,000	34,336,678	(2,816,322)
Leased inmate housing	27,700	27,700	5,005	(22,695)
Fees of office	11,066,100	11,066,100	10,609,398	(456,702)
Fines and forfeits	2,695,000	2,695,000	2,179,754	(515,246)
Intergovernmental	3,958,050	3,958,050	6,001,623	2,043,573
Licenses and permits	4,393,000	4,393,000	4,371,603	(21,397)
Interest and other	6,348,590	6,348,590	8,843,601	2,495,011
TOTAL REVENUES	142,286,940	142,286,940	141,830,206	(456,734)
EXPENDITURES				
General administration	35,402,700	37,332,842	35,537,156	1,795,686
Judicial and legal	26,125,661	26,140,517	25,566,071	574,446
Public safety	64,407,577	67,742,372	64,373,810	3,368,562
Health and human services	1,947,402	3,029,621	2,798,104	231,517
Countywide road and bridge	7,107,886	7,269,516	7,201,391	68,125
Conservation	729,971	705,820	668,850	36,970
TOTAL EXPENDITURES	135,721,197	142,220,688	136,145,382	6,075,306
EXCESS OF REVENUES OVER EXPENDITURES	6,565,743	66,252	5,684,824	5,618,572
OTHER FINANCING SOURCES(USES)				
Transfers in	1,484,500	1,484,500	1,623,787	139,287
Transfers out	(23,100,243)	(23,144,393)	(17,880,542)	5,263,851
Issuance of debt - subscriptions	-	1,314,248	1,314,248	-
NET OTHER FINANCING SOURCES (USES)	(21,615,743)	(20,345,645)	(14,942,507)	5,403,138
Net change in fund balance	$(15,050,000)	$(20,279,393)	(9,257,683)	$ 11,021,710
Fund balance at beginning of year			72,433,069	
Fund balance at end of year			$ 63,175,386	

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, 2024

	Budgeted Amounts			Variance
	Original	Final	Actual	With Final Budget
REVENUES				
Intergovernmental	$ -	$ -	$ -	$ -
TOTAL REVENUES	-	-	-	-
EXPENDITURES				
Health and human services	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES(USES)				
Transfers out	-	-	(4,232)	(4,232)
NET OTHER FINANCING SOURCES (USES)	-	-	(4,232)	(4,232)
Net change in fund balance	$ -	$ -	(4,232)	$ (4,232)
Fund balance at beginning of year			4,232	
Fund balance at end of year			$ -	

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

BELL COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
September 30, 2024

	Private Purpose Trust Fund	Custodial Funds
ASSETS		
Cash and cash equivalents	$ -	$ 31,413,219
Investments	1,261,271	3,688,612
Accounts receivable	-	10,057,378
TOTAL ASSETS	$ 1,261,271	$ 45,159,209
LIABILITIES		
Accounts payable	$ -	$ 122,794
Due to other governmental units and others	1,017,841	-
TOTAL LIABILITIES	$ 1,017,841	$ 122,794
NET POSITION		
Restricted for		
Bail bondman	$ 243,430	$ -
Individuals, organizations, other governments	-	45,036,415
TOTAL NET POSITION	$ 243,430	$ 45,036,415

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, 2024

	Private Purpose Trust Fund	Custodial Funds
ADDITIONS		
Contributions:		
Individuals and agencies	$ 1,458	$ 10,239,426
Investment earnings:		
Interest, dividends, other	12,570	282,286
Other taxes and fees for other governments	-	91,081,408
License and fees collected for State	-	10,533,015
TOTAL ADDITIONS	14,028	112,136,135
DEDUCTIONS		
Beneficiary payments to individuals	-	9,791,967
Payments to state	-	10,533,015
Administrative expense	76	6,564
Payments to other entities	-	97,295,077
TOTAL DEDUCTIONS	76	117,626,623
Change in net position	13,952	(5,490,488)
Total net position at beginning of year	229,478	50,526,903
Total net position at end of year	$ 243,430	$ 45,036,415

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

BELL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

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.

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.

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.

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.

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.

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.

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.

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 Emergency Rental Assistance Grant, Adopt a Road Fund, Veterans Financial Assistance Grant, Indigent Defense Grant, ASR Project and LEOSE Training and Travel Fund. 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, 2024, there were multiple amendments material in relation to the original budget. Contract services for weather-related debris clean-up totaled $ 1.1 million, early ordering of FY25 vehicles due to on-going supply chain issues totaled $ 2.6 million, mid-year pay increases for the Unified pay scale salary study totaled $ 1.1 million, and roof replacements due to hail damage totaled $ 1.25 million.

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.

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

	Encumbrances
Major Funds:	
General Fund	$ 3,375,444
2021 Capital Projects Fund	1,021,540
Capital Projects ARPA Fund	6,528,563
	10,925,547
Nonmajor Funds:	6,254,834
Totals	$ 17,180,381

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, 2024.

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, 2024 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.

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.

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 form the prior year and is deferred and amortized over a five-year period.
- Difference between the expected an 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 an 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.

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.

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.

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.

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.

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 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 2025.

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 2025.

Statement No. 102, Certain Risk Disclosures – This statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact to have occurred, have begun to occur, or are more likely than not to begin to occur within twelve months of the date the financial statements are issued. If applicable, this Statement will be implemented in fiscal year 2025.

Statement No. 103, Financial Reporting Model Improvements – This statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This statement also addresses certain application issues. If applicable, this Statement will be implemented in fiscal year 2026.

Statement No. 104, Disclosure of Certain Capital Assets – This statement requires certain type of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34. Lease assets recognized in accordance with Statement 87, Leases, intangible right-to-use assets recognized in accordance with Statement 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, should be disclosed separately by major class of underlying asset in the capita assets note disclosures. Subscription assets recognized in accordance with Statement 96, Subscription-Based Information Technology Arrangements, also should be disclosed separately. In addition, this statement requires intangible assets other than those three types to be disclosed separately by major class. If applicable, this Statement will be implemented in fiscal year 2026.

The impacts of these statements have not yet been determined.

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) for pooled fund groups, the 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.

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, 2024, the County's deposit balances were as follows:

	Primary Government	Component Unit	Total Reporting Entity
Total Bank Balance Deposits	$ 5,923,993	$ 2,299,591	$ 8,223,584
Carrying Amount	$ 5,334,396	$ 2,311,855	$ 7,646,251

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

<u>Custodial Credit Risk</u> – 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, 2024, 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, 2024, the County had the following investments:

	Carrying Amount	Fair Value
Primary Government		
Certificates of Deposit	$ 15,181,856	$ 15,181,856
Agencies	4,981,152	4,981,152
Investment pool: TexPool	125,481,187	125,481,187
Total investments	$ 145,644,195	$ 145,644,195

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, 2024 amounted to $ 31,470,445.

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, 2024, 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, 2024, the County has the recurring fair value measurements for agencies and marketable Certificates of Deposit of $ 20,163,008 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, 2024, the weighted average maturity of the County's investment portfolio was 63 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, 2024, 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, 2024 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.

B) ACCOUNTS RECEIVABLES

Receivables on September 30, 2024, were as follows:

	General Fund	Emergency Rental Assistance	Nonmajor Governmental Funds	Total
Governmental Activities:				
Accounts receivable, net:				
Sales tax receivable	$ 5,843,149	$ -	$ -	$ 5,843,149
Grants receivable	1,185,869		349,584	1,535,453
Fines & fees	942,369	-	950	943,319
Intergovernmental and other	1,330,158	1,836	250,766	1,582,760
Total Accounts receivable, net	$ 9,301,545	$ 1,836	$ 601,300	$ 9,904,681
Delinquent taxes receivable, net:				
Delinquent receivables	$ 2,242,469	$ -	$ 683,570	$ 2,926,039
Allowance for bad debts	(563,802)	-	(177,099)	(740,901)
Total Delinquent taxes receivable, net	$ 1,678,667	$ -	$ 506,471	$ 2,185,138
Lease receivable, net	$ 2,575,284	$ -	$ -	$ 2,575,284

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, 2024 were due from/to other funds as follows:

	Due From				
	Emergency Rental Assistance Grant	Capital Projects 2021 Fund	Capital Projects ARPA Fund	Nonmajor Governmental Funds	Total
Due to:					
General Fund	$ 18,450	$ 207,780	$ 3,669,190	$ 9,494,147	$ 13,389,567
Nonmajor Governmental Funds	-	-	-	4,686,316	4,686,316
Total	$ 18,450	$ 207,780	$ 3,669,190	$ 14,180,463	$18,075,883

D) FUND BALANCES

The major components of the County's governmental fund balance as of September 30, 2024 are as follows:

Description	General	Capital Projects 2021 Fund	Capital Projects ARPA Fund	Nonmajor Governmental	Total
Nonspendable:					
Inventory and prepaid items	$ 1,551,034	$ 2,500	$ -	$ 154,418	$ 1,707,952
	1,551,034	2,500	-	154,418	1,707,952
Restricted for:					
Adult probation programs	-	-	-	3,136,706	3,136,706
Animal control	-	-	-	26,931	26,931
Aquifer storage & recovery maintenance	-	-	-	259	259
Building renovations	-	-	-	391,961	391,961
Cemetery	-	-	-	-	-
Community assistance programs	-	-	-	25,434	25,434
Conservation	-	-	-	40,769	40,769
Court record preservation	-	-	-	2,705,474	2,705,474
Court reporter service	179,537	-	-	-	179,537
Court technology	-	-	-	1,439,098	1,439,098
Debt service	-	-	-	3,429,053	3,429,053
District clerk preservation	476,627	-	-	-	476,627
Diversion building	-	-	-	-	-
Drug court	-	-	-	214,351	214,351
Elections	-	-	-	75,679	75,679
Health and welfare	-	-	-	1,645	1,645
Indigent health	-	-	-	249,343	249,343
Inmate commissary	-	-	-	708,941	708,941
Jail expansion/renovations	-	692,572	4,109,115	-	4,801,687
Judicial and legal	-	-	-	486,741	486,741
Juvenile probation	-	-	-	338,575	338,575
Killeen annex	-	12,772,500	-	-	12,772,500
LEOSE Training and Travel	-	-	-	104,896	104,896
Law library books and services	-	-	-	882,951	882,951
Museum expansion/renovations	-	-	-	-	-
Public safety	-	-	-	177,911	177,911
Road construction and maintenance	-	-	-	14,167,821	14,167,821
Technology enhancements	-	34,599	-	435,459	470,058
Temple annex	-	1,576,123	-	-	1,576,123
Veterans	-	-	-	-	-
Voter registration	26,693	-	-	-	26,693
	682,857	15,075,794	4,109,115	29,039,998	48,907,764
Committed for:					
Conservation	-	-	-	551,146	551,146
	-	-	-	551,146	551,146

Description	General	Capital Projects 2021 Fund	Capital Projects ARPA Fund	Nonmajor Governmental	Total
Assigned for:					
Record retention	-	-	-	-	-
Record management	-	-	-	-	-
District clerk preservation	-	-	-	-	-
Courthouse security	-	-	-	-	-
Court reporter service	-	-	-	-	-
Family protection	-	-	-	-	-
Voter registration	-	-	-	-	-
Bridge construction and maintenance	-	-	-	2,524,050	2,524,050
Capital projects	1,000,000	-	-	3,513,828	4,513,828
Communication center	-	-	-	5,557,203	5,557,203
Conservation	-	-	-	140,166	140,166
Health and welfare	-	-	-	-	-
Indigent health	-	-	-	75,255	75,255
Judicial and legal	-	-	-	11,478	11,478
Law library books and services	-	-	-	497,974	497,974
Debt service	-	-	-	-	-
Museum	-	-	-	-	-
Public safety	1,000,000	-	-	-	1,000,000
Road construction and maintenance	-	-	-	423,068	423,068
Technology enhancements	-	-	-	1,418,100	1,418,100
	2,000,000	-	-	14,161,122	16,161,122
Unassigned	58,941,495	-	-	-	58,941,495
TOTAL FUND BALANCES	$ 63,175,386	$ 15,078,294	$ 4,109,115	$ 43,906,684	$ 126,269,479

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, 2023 in the County was $ 47,524,603,243. 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.

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 13,510 and total lost property tax revenue was $ 12,347,015 for fiscal year 2024. The State provided a reimbursement to Bell County based on formula and an allocation percentage of lost revenue totaling $ 2,504,567.

The tax rate for the 2023 tax roll was $ 0.3125 per $ 100 of assessed value; it was designated $ 0.2914 for the General Fund including the payment of principal and interest on general obligation long-term debt and $ 0.0211 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 $ .6375 and can levy additional taxes of approximately $ 226,259,159 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.

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, 2024, interfund transfers are as follows:

	Transfers in			
	General Fund	Capital Projects County Construction	Nonmajor Governmental	Total
Transfers out:				
General Fund	$ -	$ 10,000,000	$ 7,880,542	$ 17,880,542
Emergency Rental Assistance Fund	4,232	-	-	4,232
Nonmajor Governmental Funds	1,619,555	-	1,039,143	2,658,698
Total	$ 1,623,787	$ 10,000,000	$ 8,919,685	$ 20,543,472

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. The largest of these are allocations to the Communication Center for operations, The National School Lunch Program to match grant funds and to the Communication Center Special Projects Fund for equipment upgrades.

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.

NOTE V. NOTES ON GOVERNMENT-WIDE FINANCIAL STATEMENTS

A) CAPITAL ASSETS

Capital asset activity for the County for the year ended September 30, 2024, was as follows:

	Beginning Balance	Additions	Reclassifications/ Deletions	Ending Balance
Governmental Activities:				
Capital assets not being depreciated:				
Land	$ 12,774,188	$ 2,488,335	$ -	$ 15,262,523
Historical buildings	6,021,854	-	-	6,021,854
Construction in Progress	86,385,805	34,168,033	(6,224,697)	114,329,141
Total capital assets not being depreciated	105,181,847	36,656,368	(6,224,697)	135,613,518
Capital assets being depreciated/amortized:				
Infrastructure	232,255,451	4,225,525	-	236,480,976
Buildings	234,721,508	7,650,188	(223,295)	242,148,401
Vehicles	13,107,955	2,379,218	(516,961)	14,970,212
Furniture and Equipment	27,941,579	109,352	(310,256)	27,740,675
Machinery and Equipment	42,975,425	1,436,963	(240,042)	44,172,346
Intangible Assets				
Subscription Assets	9,764,690	1,314,248	(625,264)	10,453,674
Lease Assets - Building	311,250	-	-	311,250
Lease Assets - Furniture and Equipment	777,088	-	(777,088)	-
Total capital assets being depreciated/amortized	561,854,946	17,115,494	(2,692,906)	576,277,534
Less Accumulated Depreciation/Amortization for:				
Infrastructure	(146,613,509)	(6,888,723)	-	(153,502,232)
Buildings	(69,182,025)	(4,555,884)	64,384	(73,673,525)
Vehicles	(8,154,385)	(1,162,316)	485,983	(8,830,718)
Furniture and Equipment	(17,650,302)	(1,729,147)	13,247	(19,366,202)
Machinery and Equipment	(34,316,742)	(1,631,466)	509,298	(35,438,910)
Intangible Assets				
Subscription Assets	(1,337,640)	(953,254)	625,264	(1,665,630)
Lease Assets - Building	(106,054)	(47,228)	-	(153,282)
Lease Assets - Furniture and Equipment	(582,816)	(194,272)	777,088	-
Total Accumulated Depreciation/Amortization	(277,943,473)	(17,162,290)	2,475,264	(292,630,499)
Total capital assets being depreciated/amortized, net	283,911,473	(46,796)	(217,642)	283,647,035
Total Governmental Activities Capital Assets, Net	$ 389,093,320	$ 36,609,572	$ (6,442,339)	$ 419,260,553

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

General Administration	$ 6,006,209
Judicial and Legal	43,618
Public Safety	3,326,357
Health and Human Services	52,005
Countywide Road and Bridge	7,710,108
Conservation	23,993
Total Depreciation/Amortization Expense	$ 17,162,290

B) 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, 2024:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental Activities:				
General obligation bonds	$ 1,511,461	$ -	$ (465,234)	$ 1,046,227
Total Governmental Activities	$ 1,511,461	$ -	$ (465,234)	$ 1,046,227

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, 2024:

	Beginning Balance	Additions	Reductions	Ending Balance
Actual Versus Assumptions:				
Projected versus actual earnings	$ 5,840,013	$ -	$ (4,639,881)	$ 1,200,132
Changes in actuarial assumptions	4,491,614	-	(4,491,614)	-
Expected versus actual experience	122,127	-	(122,127)	-
Changes in actuarial assumptions	(1,617,108)	271,264	-	(1,345,844)
Expected versus actual experience	(192,517)	89,483	-	(103,034)
Total Governmental Activities	$ 8,644,129	$ 360,747	$ (9,253,622)	$ (248,746)
Contributions after measurement date	$ 7,034,613	$ 7,824,032	$ (7,034,613)	$ 7,824,032

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
2024	$ (3,388,515)
2025	(1,871,433)
2026	7,362,059
2027	(2,350,857)
Total	$ (248,746)

The following is a summary of deferred outflows (inflows) of resources resulting from OPEB reporting for the year ended September 30, 2024:

	Beginning Balance	Additions	Reductions	Ending Balance
Actual Versus Assumptions:				
Changes in actuarial assumptions	$ -	$ 69,658	$ -	$ 69,658
Expected versus actual experience	-	207,790	-	207,790
Expected versus actual experience	(2,549)	-	(45,261)	(47,810)
Changes in actuarial assumptions	(45,490)	-	(37,165)	(82,655)
Total Governmental Activities	$ (48,039)	$ 277,448	$ (82,426)	$ 146,983

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

Year Ending September 30,	Pension Expense
2025	$ 16,217
2026	19,350
2027	13,553
2028	(7,796)
2029	5,592
Thereafter	100,067
Total	$ 146,983

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, 2024:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental Activities:				
Building leases	$ 2,533,351	$ -	$ (177,385)	$ 2,355,966
Land leases	3,656	-	(1,441)	2,215
Tower leases	57,437	-	(9,555)	47,882
Total Governmental Activities	$ 2,594,444	$ -	$ (188,381)	$ 2,406,063

C) LEASES

1. Lease Receivable

During fiscal year 2024, 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.

As of September 30, 2024, the County's receivable for all lease payments was $ 2,569,968. 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, 2024, the balance of the deferred inflow of resources was $ 2,406,063.

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, 2024, the value of the lease liability was $ 170,595. The value of the right-to-use assets as of the end of the current fiscal year was $ 1,311,250 and had accumulated amortization of $ 153,282.

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

D) NONCURRENT LIABILITIES

Long-term activity for the year ended September 30, 2024 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
Governmental Activities:					
Bonds *(a)*					
Limited Tax Notes:					
Public Offering	$ 52,825,000	$ -	$ (6,110,000)	$ 46,715,000	$ 6,075,000
Direct Placement	8,815,000	-	(3,535,000)	5,280,000	1,915,000
Certificates of Obligation:					
Public Offering	65,525,000	-	(2,405,000)	63,120,000	3,290,000
Direct Placement	7,825,000	-	(560,000)	7,265,000	1,745,000
Plus deferred amount:					
Issuance premiums	12,884,186	-	(1,753,849)	11,130,337	1,347,988
Lease Liability	413,931	-	(243,336)	170,595	48,575
Subscription Liability	6,593,558	1,314,248	(777,226)	7,130,580	872,762
Net Pension Liability					
Benefits Obligation *(b)*	30,027,189	-	(12,611,644)	17,415,545	-
Other Post-employment					
Benefit Liability	889,535	266,105	-	1,155,640	140,656
Total Governmental Activities	$185,798,399	$ 1,580,353	$(27,996,055)	$ 159,382,697	$ 15,434,981

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

E) BONDS

Bonded debt at September 30, 2024, 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%	$ 3,180,000
$ 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%	10,805,000
$ 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%	7,495,000

$ 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%	25,235,000
Subtotal Limited Tax Notes, Public Offerings	46,715,000
$ 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%	5,280,000
Subtotal Limited Tax Notes, Direct Placement	5,280,000
Subtotal Limited Tax Notes	51,995,000
Certificates of Obligation:	
$ 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%	1,690,000
$ 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%	61,430,000
Subtotal Certificates of Obligation, Public Offerings	63,120,000
$ 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%	7,265,000
Subtotal Certificates of Obligation, Direct Placement	7,265,000
Subtotal Certificates of Obligation	70,385,000
Total Long-Term Bonded Debt	$ 122,380,000

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

	Governmental Activities				
Year Ending	Public Offering Bonds		Direct Placements Bonds		Total Bond Principal
September 30,	Principal	Interest	Principal	Interest	and Interest
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	8,275,000	2,074,758	95,000	3,053	10,447,811
2030 - 2034	31,270,000	6,510,467	100,000	1,035	37,881,502
2035 - 2039	21,300,000	3,031,175	-	-	24,331,175
2040 - 2041	9,445,000	285,375	-	-	9,730,375
Totals	$ 109,835,000	$ 23,677,781	$ 12,545,000	$ 671,252	$ 146,729,033

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, 2024, the statutory limit for the County was $ 8,872,908,196 providing a debt margin of $ 8,732,096,684.

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	$ 140,811,512	100.00%	$ 140,811,512
School Districts	1,484,019,432	91.48%	1,357,519,315
Colleges	116,990	100.00%	116,990
Water and Utility Districts	102,962,912	550.91%	567,237,112
Cities	568,788,669	18.10%	102,962,912
	$ 2,296,699,515		$ 2,168,647,841

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, 2024. 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, 2023	$ 61,640,000	$ 73,350,000	$ 134,990,000
Retired long-term debt:			
Series 2015 Limited Tax Refunding Bonds	(1,500,000)	-	(1,500,000)
Series 2015 Combination Tax and Revenue Certificates of Obligation	-	(1,610,000)	(1,610,000)
Series 2019 Limited Tax Refunding Bonds	(2,230,000)	-	(2,230,000)
Series 2021 Limited Tax Refunding Bonds	(1,880,000)	-	(1,880,000)
Series 2021A Tax Refunding Bonds	(500,000)	-	(500,000)
Series 2021 Combination Tax & Revenue Certificates of Obligation	-	(795,000)	(795,000)
Sub-Total Public Offerings	(6,110,000)	(2,405,000)	(8,515,000)
Series 2013 Limited Tax Refunding Bonds	(1,650,000)	-	(1,650,000)
Series 2017 Limited Tax Refunding Bonds	(1,885,000)	-	(1,885,000)
Series 2018 Combination Tax and Revenue Certificates of Obligation	-	(560,000)	(560,000)
Sub-Total Direct Placement	(3,535,000)	(560,000)	(4,095,000)
Total Retired long-term debt	(9,645,000)	(2,965,000)	(12,610,000)
Long-term debt at September 30, 2024	$ 51,995,000	$ 70,385,000	$ 122,380,000

F) LEASE LIABILITIES

Lease Liability at September 30, 2024, 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%	$	92,656
$ 109,968 2022 Tower Antenna Lease with monthly payments of $ 1,526 through 2028; interest at 2.72%		76,883
$ 2,832 2023 Copier Lease with monthly payments of $ 82 through 2024; interest at 3.12%		1,056
Total Lease Liability	$	170,595

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

Year Ending September 30,	Governmental Activities Principal		Interest	
2025	$	48,669	$	2,220
2026		49,666		1,524
2027		49,876		809
2028		22,384		204
Totals	$	170,595	$	4,757

G) SUBSCRIPTION LIABILITIES

Subscription Liability at September 30, 2024, is composed of the following individual components:

$ 423,738 2022 Axon Subscription with annual payments of $ 106,997 through 2025; interest at 0.46%	$	106,175
$ 6,538,775 2023 Workday Subscription with annual payments averaging $ 598,628 through 2037; interest at 4.35%		6,097,860
$ 186,346 2023 Cartegraph Subscription with annual payments averaging $ 64,229 through 2025; interest at 3.38%		63,475
$ 1,314,248, 2024 Microsoft Subscription with annual payments averaging $ 451,180 through 2027; interest at 3.02%		863,070
Total Subscription Liability	$	7,130,580

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

	Governmental Activities			
Year Ending September 30,		Principal		Interest
2025	$	872,762	$	300,164
2026		754,754		271,672
2027		342,365		244,387
2028		369,292		229,194
2029		397,652		212,806
2030-2034		2,468,617		771,761
2035-2037		1,925,138		174,896
Totals	$	7,130,580	$	2,204,880

H) 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.

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 13.8% for the months of the accounting year in 2023, and 13.82% for the months of the accounting year in 2024. 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 2023 and 2024 is the rate of 7% as adopted by the governing body of the employer.

For the County's accounting year ended September 30, 2024, the annual required employer contributions to the TCDRS plan for its employees was \$ 9,298,291 and the actual contributions were \$ 9,298,291. 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, 2022 and December 31, 2023.

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, 2023 valuation and measurement date, the following employees were covered by the benefit plan:

Retirees or beneficiaries currently receiving benefits	786
Inactive employees entitled to but not yet receiving benefits	1263
Active employees	1,215
	3,264

4. Net Pension Liability/(Asset)

The County's Net Pension Liability (NPL) or Net Pension Asset (NPA) was measured as of December 31, 2023 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.

5. Actuarial Methods and Assumptions

All actuarial assumptions that determined the total pension liability as of December 31, 2023 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.

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.

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.

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 2024 information for a 10-year time horizon.

Asset Class	Target Allocation[1]	Geometric Real Rate of Return [2]
US Equities	11.50%	4.75%
Global Equities	2.50%	4.75%
International Equities - Developed	5.00%	4.75%
International Equities - Emerging	6.00%	4.75%
Investment-Grade Bonds	3.00%	2.35%
Strategic Credit	9.00%	3.65%
Direct Lending	16.00%	7.25%
Distressed Debt (3)	4.00%	6.90%
REIT Equities	2.00%	4.10%
Master Limited Partnerships (MLPs)	2.00%	5.20%
Private Real Estate Partnerships (4)	6.00%	5.70%
Private Equity (5)	25.00%	7.75%
Hedge Funds	6.00%	3.25%
Cash Equivalents	2.00%	0.60%

(1) Target asset allocation adopted at the March 2024 TCDRS Board meeting.

(2) Geometric real rates of return equal the expected return for the asset class minus the assumed inflation rate of 2.2%,
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.

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	$ 440,634,848	$ 390,728,443	$ 348,882,190
Fiduciary net position	373,312,898	373,312,898	373,312,898
Net pension liability (asset)	$ 67,321,950	$ 17,415,545	$ (24,430,708)

10. Deferred Amounts Related to Pensions

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

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, 2022	$ 349,337,323	$ 319,310,134	$ 30,027,189
Service cost	9,501,690	-	9,501,690
Interest on total pension liability (1)	28,367,187	-	28,367,187
Effect of economic/demographic gains or losses	(333,784)	-	(333,784)
Effect of plan split (2)	24,591,183	24,591,183	-
Refund of contributions	(1,420,755)	(1,420,755)	-
Benefit payments	(19,314,401)	(19,314,401)	-
Administrative expenses	-	(194,931)	194,931
Member contributions	-	5,079,615	(5,079,615)
Net investment income	-	37,506,996	(37,506,996)
Employer contributions	-	7,824,032	(7,824,032)
Other (3)	-	(68,975)	68,975
Balances as of December 31, 2023	$ 390,728,443	$ 373,312,898	$ 17,415,545

(1) Reflects the change in the liability due to the time value of Money. TCDRS does not charge fees or interest.
(2) Effect of plan split with Bell County Health
(3) Relates to allocation of system-wide items.

12. Breakdown of Pension Expense

	January 1, 2023 to December 31, 2023
Service cost	$ 9,501,690
Interest on total pension liability	28,367,187
Administrative expenses	194,931
Member contributions	(5,079,615)
Expected investment return net of investment expenses	(25,752,715)
Recognition of deferred inflows/outflows of resources	-
Recognition of economic/demographic gains or losses	(588,158)
Recognition of assumption changes or inputs	4,704,761
Recognition of investment gains or losses	(6,703,300)
Other	145,324
Pension Expense	$ 4,790,105

13. Contributions Payable as of Year End

Contributions subsequent to the measurement date of December 31, 2023 totaling $ 7,824,032 will be recognized as a reduction of the net pension liability for the measurement year ending December 31, 2024 and will be recognized in the County's financial statements as of September 30, 2025.

I) 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 no separate financial reporting for the plan, as an irrevocable trust has not been established to fund this obligation. For the year ended, September 30, 2024, the County contributed $ 73,938 while the retirees' contributions were $ 190,875 for a total contribution of $ 264,813. 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, 2024, 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
	1,030

4. Total OPEB Liability

The County's Total OPEB Liability (TOL) was measured as of September 30, 2024 and was determined by an actuarial valuation as of that date. On September 30, 2024, the County's Total OPEB Liability was $ 1,155,640.

5. Actuarial Methods and Assumptions

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

Actuarial Methods:

Valuation Date: October 1, 2023

Measurement Date: September 30, 2024

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) 4.22%

Payroll Growth: 3.50%

Health Care Cost Trend Rates:

Fiscal Year	Pre-65	Post-65
2024-2025	6.00%	N/A
2025-2026	5.50%	N/A
2026+	5.00%	N/A

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 and Retiree Mortality for Males and Females, projected generationally using Scale MP-2021.

Withdrawal Rates:

Age	Male	Female
20	9.80%	14.40%
30	3.70%	4.50%
40	1.20%	2.30%
50	0.20%	0.30%
60	0.00%	0.00%

Retirement Rates:

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

Fiscal 2024 Monthly Premium Rates:

	EE	EE+SP	EE+CH	FAM
Scott & White Preferred Option	$ 655.55	$ 1,618.74	$ 1,148.01	$ 1,968.16
Scott & White HMO Option	833.18	2,057.37	1,459.09	2,501.47
Ameritas Dental/Vision Base	19.56	69.48	69.48	69.48
Ameritas Dental/Vision Buy-Up	28.24	92.40	92.40	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.
- Composite withdrawal rates were determined assuming 50% male gender composition.
-Premiums for coverage were updated to the amounts shown in participation above.
- 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 4.22%, 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 (3.22%) or 1.00% higher (5.22%) than the current rate:

	1% Decrease 3.22%	Current Discount Rate 4.22%	1% Increase 5.22%
Total OPEB liability	$ 1,101,204	$ 1,155,640	$ 1,213,925

The following presents the total OPEB liability of the County, calculated using the healthcare cost trend rate of 6%, 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%) or 1.00% higher (7%) than the current rate:

	1% Decrease 5.00%	Current Healthcare Trend Rate 6.00%	1% Increase 7.00%
Total OPEB liability	$ 1,086,697	$ 1,155,640	$ 1,234,337

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, 2023	$ 889,535
Service Cost	74,630
Interest Cost	45,268
Employer Contributions	(73,938)
Increase (Decrease)	45,960
Deferred (Inflows) and Outflows	
Experience	189,715
Assumption Changes	30,430
Total Deferred (Inflows) and Outflows	220,145
Total OPEB Liability at September 30, 2024	$ 1,155,640

Breakdown of OPEB Expense

Service Cost		
Beginning of Year Service Cost	$	71,608
Interest at 0.0422 on Service Cost to end of year		3,022
Total Service Cost		74,630
Interest on average Total OPEB Liability for the year		45,268
Amortization of Deferred (Inflows)/Outflows		
Experience (Gain)/Loss		27,184
Assumption Changes		(2,061)
Total Amortization		25,123
Net OPEB Expense	$	145,021

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;

- 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.

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	2024 Abated Value	Term of Abatement	Abatement Percentage	Commitment by Recipient
2016	BKV-BPP Power LLC.	124,684,850	10 Years	50% of real property	Construct new electric power generating facility; create 20 new jobs
2017	Panda Temple Power II, LLC.	103,177,025	10 Years	65% of real property	Construct new electric power generating facility
2021	Cargill, Inc.	14,620,537	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.	41,034,565	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	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
TBD	CSC Group, LP/USA	-	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	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 solar electricity generation facility that 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 solar electricity generation facility that will involve 350 jobs. Completed project will create 2-3 new jobs

FY First Abated	Local Company/Individual	2024 Abated Value	Term of Abatement	Abatement Percentage	Commitment by Recipient
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	Five Wells Solar Center, LLC	-	10 years	PILOT amounts Generation Yr 1-10 $1,380/MW Storage Yr 1-10 $572/MW	Construction of solar electricity generation and storage facility that 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/MWh	Construction of solar electricity generation and storage facility that 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 solar electricity generation facility that will involve 350 jobs. Completed project will create 2 new jobs
TBD	Big Elm Storage	-	10 years	PILOT amounts Storage Yr 1-10 $572/MWh	Construction of solar electricy storage facilility that will involve 300 jobs. Completed project will create 2-3 new jobs
TBD	Bell 1 Solar and Storage	-	10 years	PILOT amounts Generation Yr 1-10 $1,380/MW Storage Yr 1-10 $569/2MWh	Construction of solar electricy generation and storage facilility that will involve 200-500 jobs. Completed project will create 1 new jobs
TBD	Gransolar	-	10 years	PILOT amounts Generation Yr 1-10 $1,340/MW	Construction of solar electricity generation facility that will involve 200 jobs. Completed project will create 2 new full-time and 5 part-time jobs
TBD	Petunia Solar Storage	-	10 years	PILOT amounts Storage either Yr 1-10 $657/MWh Yr 1-10 $624/2MWh	Construction of solar electricy storage facilility that will involve 30-50 jobs.

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 $ 23,000, Age 50 and Over $ 30,500, and Retirement Catch Up $ 46,000.

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.

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, 2024, 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, 2024, the County had the following construction contracts and projects in progress:

Project Description	Date Signed	Funding Source	Contract Amount	Expended To Date	Committed
Jail Diversion Remodel	June 2021	Capital Project 2021	$ 1,291,718	$ 1,095,193	$ 196,525
Loop Jail Facility Expansion - Minimum Security	November 2021	Capital Project 2021	11,991,129	11,506,210	484,919
RV Park, Stock Pens Addition & Fence	November 2021	General Fund	1,286,896	1,267,256	19,640
Killeen Annex Facility - Architect Only	March 2022	Capital Project 2021	400,000	327,500	72,500
Loop Jail Facility Expansion - Tower	June 2022	Capital Project 2021	99,840,290	96,272,209	3,568,081
Engineer Office - Architect Only	June 2022	General Fund	124,410	110,651	13,759
Radio Expansion Project	October 2023	Capital Project 2021	3,518,884	1,626,193	1,892,691
Expo Arena Seating Project	February 2024	General Fund	1,029,517	926,565	102,952
			$ 119,482,844	$ 113,131,777	$ 6,351,067

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 $ 1,149,505 for these services in fiscal year 2024.

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.

F) CONDUIT DEBT OBLIGATONS

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, 2024, the County had outstanding HFC and HFDC Revenue Bonds, issued in various series, equal to $ 37,642,614.

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

Outstanding Conduit Debt
As of September 30, 2024

Issuer Name	Description	Amount Outstanding
Bell County HFC	Bell Oaks Apartments	$ 19,206,400
Bell County HFC	Wayman Manor Apartments	18,436,214
	TOTAL CONDUIT DEBT	$ 37,642,614

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 an arbitrage liability; therefore, there is a $ 58,193 accrual recorded in the September 30, 2024 government-wide statements.

H) SUBSEQUENT EVENTS

Management has reviewed and evaluated events and transactions through March 28, 2025, the date of the independent auditor's report. No events occurred that required recording or disclosure in the 2024 financial statement.

REQUIRED SUPPLEMENTARY INFORMATION

BELL COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
September 30, 2024

TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM

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

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	Year Ended December 31, 2023
$ 7,058,423	$ 7,235,507	$ 7,600,127	$ 8,544,882	$ 8,417,435	$ 9,501,690
20,762,118	21,942,858	23,474,745	24,505,816	25,452,263	28,367,187
-	-	-	(1,052,704)	-	-
-	-	-	-	-	24,591,183
-	-	18,409,729	(387,215)	-	-
(130,874)	608,782	(94,813)	(470,024)	(1,813,237)	(333,784)
(12,595,979)	(14,011,006)	(12,219,742)	(17,371,091)	(19,968,078)	(20,735,156)
15,093,688	15,776,141	37,170,046	13,769,664	12,088,383	41,391,120
255,439,401	270,533,089	286,309,230	323,479,276	337,248,940	349,337,323
$ 270,533,089	$ 286,309,230	$ 323,479,276	$ 337,248,940	$ 349,337,323	$ 390,728,443
$ 6,986,822	$ 7,253,469	$ 7,960,570	$ 8,246,503	$ 9,093,974	$ 7,824,032
3,666,253	3,797,636	3,952,064	4,082,428	4,252,614	5,079,615
-	-	-	(942,731)	-	-
-	-	-	-	-	24,591,183
(4,400,983)	37,528,406	27,469,440	62,843,241	(19,802,987)	37,506,996
(12,595,979)	(14,011,006)	(12,219,742)	(17,371,091)	(19,968,078)	(20,735,156)
(183,538)	(200,271)	(211,969)	(187,349)	(187,122)	(194,931)
(34,273)	(64,728)	(74,476)	(63,331)	(372,302)	(68,975)
(6,561,698)	34,303,506	26,875,887	56,607,670	(26,983,901)	54,002,764
235,068,670	228,506,972	262,810,478	289,686,365	346,294,035	319,310,134
$ 228,506,972	$ 262,810,478	$ 289,686,365	$ 346,294,035	$ 319,310,134	$ 373,312,898
$ 42,026,117	$ 23,498,752	$ 33,792,911	$ (9,045,095)	$ 30,027,189	$ 17,415,545
84.47%	91.79%	89.55%	102.68%	91.40%	95.54%
$ 52,375,038	$ 52,375,038	$ 56,458,051	$ 58,320,376	$ 61,238,888	$ 72,565,935
80.24%	44.87%	59.85%	-15.51%	49.03%	24.00%

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	Year Ended December 31, 2023
$ 7,058,423	$ 7,235,507	$ 7,600,127	$ 8,544,882	$ 8,417,435	$ 9,501,690
20,762,118	21,942,858	23,474,745	24,505,816	25,452,263	28,367,187
-	-	-	(1,052,704)	-	-
-	-	-	-	-	24,591,183
-	-	18,409,729	(387,215)	-	-
(130,874)	608,782	(94,813)	(470,024)	(1,813,237)	(333,784)
(12,595,979)	(14,011,006)	(12,219,742)	(17,371,091)	(19,968,078)	(20,735,156)
15,093,688	15,776,141	37,170,046	13,769,664	12,088,383	41,391,120
255,439,401	270,533,089	286,309,230	323,479,276	337,248,940	349,337,323
$ 270,533,089	$ 286,309,230	$ 323,479,276	$ 337,248,940	$ 349,337,323	$ 390,728,443
$ 6,986,822	$ 7,253,469	$ 7,960,570	$ 8,246,503	$ 9,093,974	$ 7,824,032
3,666,253	3,797,636	3,952,064	4,082,428	4,252,614	5,079,615
-	-	-	(942,731)	-	-
-	-	-	-	-	24,591,183
(4,400,983)	37,528,406	27,469,440	62,843,241	(19,802,987)	37,506,996
(12,595,979)	(14,011,006)	(12,219,742)	(17,371,091)	(19,968,078)	(20,735,156)
(183,538)	(200,271)	(211,969)	(187,349)	(187,122)	(194,931)
(34,273)	(64,728)	(74,476)	(63,331)	(372,302)	(68,975)
(6,561,698)	34,303,506	26,875,887	56,607,670	(26,983,901)	54,002,764
235,068,670	228,506,972	262,810,478	289,686,365	346,294,035	319,310,134
$ 228,506,972	$ 262,810,478	$ 289,686,365	$ 346,294,035	$ 319,310,134	$ 373,312,898
$ 42,026,117	$ 23,498,752	$ 33,792,911	$ (9,045,095)	$ 30,027,189	$ 17,415,545
84.47%	91.79%	89.55%	102.68%	91.40%	95.54%
$ 52,375,038	$ 52,375,038	$ 56,458,051	$ 58,320,376	$ 61,238,888	$ 72,565,935
80.24%	44.87%	59.85%	-15.51%	49.03%	24.00%

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	5,764,969	5,764,969	-	45,269,626	12.73%	12.73%
2016	5,882,088	5,882,088	-	46,188,180	12.74%	12.74%
2017	6,374,566	6,374,566	-	49,523,884	12.87%	12.87%
2018	6,901,870	6,901,870	-	52,134,295	13.24%	13.24%
2019	7,277,117	7,277,117	-	54,459,145	13.36%	13.36%
2020	7,773,214	7,773,214	-	55,880,548	13.91%	13.91%
2021	8,203,709	8,203,709	-	58,058,925	14.13%	14.13%
2022	8,812,706	8,812,706	-	60,053,351	14.67%	14.67%
2023	9,457,738	9,457,738	-	67,292,797	14.05%	14.05%
2024	10,418,478	10,418,478	-	75,414,171	13.82%	13.82%

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:	
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 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.

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, 2024

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
Total OPEB Liability, Beginning	$ 955,254	$ 995,182	$ 952,137	$ 970,393
Service Cost	62,200	59,685	55,662	65,866
Interest Cost	30,080	34,133	34,463	21,970
Benefit changes	-	-	-	-
Experience differences	76,669	(23,732)	39,816	52,539
Asset (Gains)/Losses	N/A	N/A	N/A	N/A
Assumption Changes	(14,340)	1,800	748	96,887
ER Contributions	(114,681)	(114,931)	(112,433)	(106,679)
Total Change in OPEB Liability	39,928	(43,045)	18,256	130,583
Total OPEB Liability, Ended	$ 995,182	$ 952,137	$ 970,393	$ 1,100,976
Annual Covered Employee Payroll	$ 49,887,198	$ 51,874,599	$ 53,358,913	$ 59,948,107
TOL as % of ACP	1.99%	1.84%	1.82%	1.84%
Net OPEB Expense	101,184	99,589	101,690	120,748
ER Contribution % of NOE	113.34%	115.41%	110.56%	88.35%
Discount Rate Used:	3.64%	3.58%	3.68%	2.06%

Note to Schedule
Change of assumptions: Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period.

September 30, 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%
September 30, 2024	4.22%

Fiscal Year End 2022	Fiscal Year End 2023	Fiscal Year End 2024
$ 1,100,976	$ 985,465	$ 889,534
64,301	49,208	74,630
22,867	40,179	45,268
-	-	-
(77,730)	2,003	189,715
N/A	N/A	N/A
(15,956)	(102,950)	30,430
(108,993)	(84,371)	(73,937)
(115,511)	(95,931)	266,106
$ 985,465	$ 889,534	$ 1,155,640
$ 62,063,610	$ 66,699,763	$ 68,522,660
1.59%	1.33%	1.70%
106,697	94,496	145,021
102.15%	89.29%	51.00%
2.40%	4.77%	4.22%

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

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, 2024 and 2023

	2024	2023
ASSETS		
Cash and cash equivalents	$ 5,329,227	$ 32,484,538
Investments	51,329,791	43,163,492
Accounts receivable, net	9,301,545	8,228,760
Delinquent taxes receivable, net	1,678,667	1,710,862
Lease receivable	2,575,284	2,727,177
Due from other funds	13,389,567	1,599,154
Inventories and prepaid items	1,381,813	2,532,494
TOTAL ASSETS	$ 84,985,894	$ 92,446,477
LIABILITIES		
Accounts payable	$ 2,939,460	$ 5,997,258
Restitution payable	296,039	342,685
Accrued expenditures payable and other	6,625,234	3,407,126
Court costs deposits	125,106	124,643
Due to other governmental units and others	4,043,372	3,940,575
Unearned revenue	5,375,234	3,606,677
TOTAL LIABILITIES	19,404,445	17,418,964
DEFERRED INFLOWS OF RESOURCES		
Lease related	2,406,063	2,594,444
TOTAL DEFERRED INFLOWS OF RESOURCES	2,406,063	2,594,444
FUND BALANCE		
Nonspendable		
Inventories, prepaid items and leases	1,551,034	2,665,227
Restricted for		
District clerk preservation	476,627	442,332
Court reporter service	179,537	173,937
Voter registration	26,693	26,693
Animal control	-	24,146
Cemetery	-	2,500
Assigned for		
Captial projects	1,000,000	1,000,000
Public safety	1,000,000	1,000,000
Unassigned	58,941,495	67,098,233
TOTAL FUND BALANCE	63,175,386	72,433,069
TOTAL LIABILITIES AND FUND BALANCE	$ 84,985,894	$ 92,446,477

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
REVENUES				
Ad valorem taxes	$ 76,645,500	$ 75,482,544	$ (1,162,956)	$ 69,908,586
Sales tax	37,153,000	34,336,678	(2,816,322)	33,349,130
Leased inmate housing	27,700	5,005	(22,695)	287,202
Fees of office	11,066,100	10,609,398	(456,702)	10,775,553
Fines and forfeits	2,695,000	2,179,754	(515,246)	2,474,053
Intergovernmental	3,958,050	6,001,623	2,043,573	4,030,146
Licenses and permits	4,393,000	4,371,603	(21,397)	4,425,912
Interest and other	6,348,590	8,843,601	2,495,011	8,022,929
TOTAL REVENUES	142,286,940	141,830,206	(456,734)	133,273,511
EXPENDITURES				
General administration	37,332,842	35,537,156	1,795,686	39,695,779
Judicial and legal	26,140,517	25,566,071	574,446	22,351,174
Public safety	67,742,372	64,373,810	3,368,562	58,673,250
Health and human services	3,029,621	2,798,104	231,517	1,690,997
Countywide road and bridge	7,269,516	7,201,391	68,125	6,746,419
Conservation	705,820	668,850	36,970	650,150
TOTAL EXPENDITURES	142,220,688	136,145,382	6,075,306	129,807,769
Excess of revenues over expenditures	66,252	5,684,824	5,618,572	3,465,742
OTHER FINANCING SOURCES (USES)				
Transfers in	1,484,500	1,623,787	139,287	1,315,514
Transfers out	(23,144,393)	(17,880,542)	5,263,851	(9,883,605)
Leases issued (as lessee)	-	-	-	2,832
Issuance of debt - subscriptions	1,314,248	1,314,248	-	8,715,691
NET OTHER FINANCING SOURCES (USES)	(20,345,645)	(14,942,507)	5,403,138	150,432
Net change in fund balance	$(20,279,393)	(9,257,683)	$ 11,021,710	3,616,174
Fund balance at beginning of year		72,433,069		68,816,895
Fund balance at end of year		$ 63,175,386		$ 72,433,069

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
REVENUES				
Total ad valorem taxes	$ 76,645,500	$ 75,482,544	$ (1,162,956)	$ 69,908,586
Total sales tax	37,153,000	34,336,678	(2,816,322)	33,349,130
Total charges for services	27,700	5,005	(22,695)	287,202
Fees of office				
Tax assessor / collector	4,150,000	4,290,896	140,896	4,279,084
County clerk	2,700,000	2,098,398	(601,602)	2,165,269
District clerk	600,000	701,703	101,703	631,375
Sheriff	180,000	209,515	29,515	187,799
County attorney	38,000	36,054	(1,946)	107,039
County judge	3,000	3,415	415	2,900
Justices of peace/constables	346,000	1,368,427	1,022,427	1,328,896
Other	3,049,100	1,900,990	(1,148,110)	2,073,191
Total fees of office	11,066,100	10,609,398	(456,702)	10,775,553
Fines and forfeits				
Justice of peace	1,095,000	969,810	(125,190)	980,071
District and county clerk and other	1,600,000	1,209,944	(390,056)	1,493,982
Total Fines and forfeits	2,695,000	2,179,754	(515,246)	2,474,053
Intergovernmental revenues				
Federal grants	347,800	1,849,828	1,502,028	771,812
State grants	1,152,750	1,335,350	182,600	1,182,988
State shared revenue	800,000	845,763	45,763	826,796
Subcription proceeds	1,657,500	1,970,682	313,182	1,248,550
Total intergovernmental revenues	3,958,050	6,001,623	2,043,573	4,030,146

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
Total licenses and permits	$ 4,393,000	$ 4,371,603	$ (21,397)	$ 4,425,912
Interest and other				
Interest income	3,925,290	4,266,570	341,280	3,660,676
EXPO Naming Rights	-	257,500	257,500	250,000
Sale of assets	100,000	204,765	104,765	210,699
Rent	341,200	283,744	(57,456)	294,263
Insurance reimbursement	125,000	1,747,630	1,622,630	1,708,591
Bingo	325,000	296,282	(28,718)	294,864
Telephone	875,000	915,472	40,472	857,277
Other	657,100	871,638	214,538	746,559
Total interest and other	6,348,590	8,843,601	2,495,011	8,022,929
TOTAL REVENUES	$ 142,286,940	$ 141,830,206	$ (456,734)	$ 133,273,511

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual
for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
GENERAL ADMINISTRATION				
Commissioners' Court				
Personnel and benefits	$ 501,036	$ 470,220	$ 30,816	$ 434,552
Operating expenditures	29,470	25,194	4,276	19,596
Professional services	-	-	-	4,960
Capital outlay	1,700	1,559	141	-
Total Commissioners' Court	532,206	496,973	35,233	459,108
County Judge				
Personnel and benefits	508,858	482,663	26,195	397,328
Operating expenditures	39,520	35,242	4,278	41,270
Professional services	1,350	1,205	145	1,161
Capital outlay	9,000	8,558	442	2,534
Total County Judge	558,728	527,668	31,060	442,293
County Clerk				
Personnel and benefits	1,482,331	1,442,847	39,484	1,300,477
Operating expenditures	364,625	310,334	54,291	328,963
Professional services	2,250	10,658	(8,408)	39
Capital outlay	10,500	2,492	8,008	1,068
Total County Clerk	1,859,706	1,766,331	93,375	1,630,547
General Administration				
Personnel and benefits	1,066,686	1,035,273	31,413	939,454
Operating expenditures	201,750	213,730	(11,980)	148,157
Professional services	2,261,000	2,345,004	(84,004)	1,868,181
Capital outlay	1,190,000	1,188,648	1,352	1,589,065
Assistance to governmental units & others	61,350	25,667	35,683	44,947
Interest exp & fiscal charges	-	5,864	(5,864)	7,235
Total General Administration	4,780,786	4,814,186	(33,400)	4,597,039

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual
for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
Elections				
Personnel and benefits	$ 1,649,282	$ 1,641,153	$ 8,129	$ 1,013,710
Operating expenditures	507,070	465,904	41,166	251,319
Professional services	350,300	384,378	(34,078)	237,356
Capital outlay	247,055	238,816	8,239	164,911
Total Elections	2,753,707	2,730,251	23,456	1,667,296
County Auditor				
Personnel and benefits	1,621,311	1,618,364	2,947	1,517,050
Operating expenditures	45,995	31,179	14,816	35,896
Capital outlay	3,725	3,591	134	779
Total County Auditor	1,671,031	1,653,134	17,897	1,553,725
County Treasurer				
Personnel and benefits	841,293	820,539	20,754	764,724
Operating expenditures	48,750	38,725	10,025	34,250
Professional services	8,800	39	8,761	39
Capital outlay	1,550	1,365	185	661
Total County Treasurer	900,393	860,668	39,725	799,674
Appraisal District				
Professional services	1,151,969	1,151,290	679	957,557
Total Appraisal District	1,151,969	1,151,290	679	957,557
Human Resources				
Personnel and benefits	359,649	345,547	14,102	277,530
Operating expenditures	51,180	27,136	24,044	48,865
Professional services	44,900	46,818	(1,918)	11,749
Capital outlay	4,400	4,353	47	258
Total Human Resources	460,129	423,854	36,275	338,402

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual
for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
Project Management				
Personnel and benefits	$ 305,518	$ 304,851	$ 667	$ 291,682
Operating expenditures	13,550	5,498	8,052	10,295
Capital outlay	104,000	42,298	61,702	79,969
Total Project Management	423,068	352,647	70,421	381,946
Tax Assessor/Collector				
Personnel and benefits	2,270,296	2,260,495	9,801	2,128,084
Operating expenditures	88,475	78,805	9,670	88,979
Professional services	15,600	15,394	206	14,543
Capital outlay	18,160	20,921	(2,761)	2,641
Total Tax Assessor/Collector	2,392,531	2,375,615	16,916	2,234,247
Voter Registration				
Personnel and benefits	2,426	-	2,426	-
Operating expenditures	2,500	-	2,500	-
Professional services	700	-	700	-
Capital outlay	-	-	-	14,099
Total Voter Registration	5,626	-	5,626	14,099
Veterans Service Office				
Personnel and benefits	154,159	140,867	13,292	144,112
Operating expenditures	24,680	16,087	8,593	13,823
Professional services	5,500	3,748	1,752	5,460
Capital outlay	-	-	-	205
Total Veterans Service Office	184,339	160,702	23,637	163,600

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual
for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
Technology Services				
Personnel and benefits	$ 3,753,731	$ 3,743,967	$ 9,764	$ 3,447,976
Operating expenditures	181,150	147,428	33,722	128,570
Professional services	2,179,688	1,887,875	291,813	1,578,011
Capital outlay	2,137,198	2,074,876	62,322	9,217,694
Interest exp & fiscal charges	711,432	711,432	-	279,327
Total Technology Services	8,963,199	8,565,578	397,621	14,651,578
Building and Grounds				
Personnel and benefits	3,479,503	3,462,017	17,486	3,243,474
Operating expenditures	501,500	456,401	45,099	395,707
Professional services	47,520	46,353	1,167	32,658
Capital outlay	278,500	272,750	5,750	143,287
Total Building and Grounds	4,307,023	4,237,521	69,502	3,815,126
Historical Courthouse				
Operating expenditures	115,750	99,731	16,019	105,088
Professional services	27,100	25,064	2,036	26,394
Total Historical Courthouse	142,850	124,795	18,055	131,482
Belton Annex				
Operating expenditures	96,200	87,349	8,851	92,557
Professional services	49,350	48,751	599	46,161
Total Belton Annex	145,550	136,100	9,450	138,718
Sheriff's Adminstration Building				
Operating expenditures	151,500	144,686	6,814	173,188
Professional services	26,835	24,913	1,922	19,090
Total Sheriff's Adminstration Building	178,335	169,599	8,736	192,278

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual
for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
Justice Center				
Operating expenditures	$ 694,000	$ 660,188	$ 33,812	$ 702,869
Professional services	127,580	114,122	13,458	107,106
Capital outlay	-	4,476	(4,476)	-
Total Justice Center	821,580	778,786	42,794	809,975
Elections Building				
Operating expenditures	4,800	2,345	2,455	1,994
Total Elections Building	4,800	2,345	2,455	1,994
Communications Building				
Operating expenditures	12,500	381	12,119	82
Capital outlay	-	-	-	19,745
Total Communications Building	12,500	381	12,119	19,827
Belton DPS Building				
Operating expenditures	30,800	22,437	8,363	21,968
Professional services	43,550	42,991	559	41,570
Total Belton DPS Building	74,350	65,428	8,922	63,538
EXPO Facilities				
Operating expenditures	162,245	138,672	23,573	234,362
Professional services	143,360	135,465	7,895	99,025
Capital outlay	-	4,900	(4,900)	-
Total EXPO Facilities	305,605	279,037	26,568	333,387
Temple Annex				
Operating expenditures	67,200	55,795	11,405	49,056
Professional services	34,025	33,607	418	31,582
Total Temple Annex	101,225	89,402	11,823	80,638

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual
for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
Killeen Annex				
Operating expenditures	$ 90,500	$ 84,159	$ 6,341	$ 71,915
Professional services	101,120	99,111	2,009	94,240
Total Killeen Annex	191,620	183,270	8,350	166,155
Killeen DPS Building				
Operating expenditures	6,450	545	5,905	-
Professional services	7,720	6,965	755	-
Total Killeen DPS Building	14,170	7,510	6,660	-
Salado Annex				
Operating expenditures	27,500	23,396	4,104	29,628
Professional services	37,750	36,541	1,209	33,132
Total Salado Annex	65,250	59,937	5,313	62,760
Extension Office Building				
Operating expenditures	38,000	32,801	5,199	20,652
Professional services	32,350	31,873	477	30,050
Total Extension Office Building	70,350	64,674	5,676	50,702
Health Department, Temple				
Operating expenditures	23,755	18,445	5,310	4,506
Professional services	2,100	1,855	245	1,495
Total Health Department, Temple	25,855	20,300	5,555	6,001
Exposition Center				
Professional services	1,469,250	975,685	493,565	788,294
Capital outlay	250,000	250,000	-	500,000
Total Exposition Center	1,719,250	1,225,685	493,565	1,288,294

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual
for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
Museum				
Personnel and benefits	$ 302,506	$ 296,252	$ 6,254	$ 273,990
Operating expenditures	16,495	9,955	6,540	7,384
Professional services	3,300	1,940	1,360	1,940
Capital outlay	-	-	-	1,177
Total Museum	322,301	308,147	14,154	284,491
County Historical Commission				
Operating expenditures	17,238	17,417	(179)	10,896
Capital outlay	6,362	6,362	(0)	-
Total County Historical Commission	23,600	23,779	(179)	10,896
Killeen JPO Building				
Operating expenditures	270,100	227,276	42,824	198,765
Professional services	85,150	82,340	2,810	69,106
Capital outlay	18,200	17,997	203	-
Total Killeen JPO Building	373,450	327,613	45,837	267,871
Diversion Center Building				
Operating expenditures	27,350	19,793	7,557	23,847
Professional services	11,090	10,255	835	10,435
Capital outlay	-	-	-	30,869
Total Diversion Center Building	38,440	30,048	8,392	65,151
Technology Services Building				
Operating expenditures	42,000	37,586	4,414	32,220
Professional services	10,325	5,237	5,088	8,452
Total Technology Services Building	52,325	42,823	9,502	40,672
Temple CSCD Building				
Operating expenditures	24,400	15,971	8,429	22,402
Professional services	27,150	26,255	895	24,339
Total Temple CSCD Building	51,550	42,226	9,324	46,741

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual
for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
Auction Building				
Operating expenditures	$ 4,800	$ 3,601	$ 1,199	$ 1,180
Total Auction Building	4,800	3,601	1,199	1,180
Election Equipment Storage Building				
Operating expenditures	8,750	2,767	5,983	3,475
Professional services	2,975	2,526	449	1,680
Total Election Equipment Storage Building	11,725	5,293	6,432	5,155
Central Jail Building				
Operating expenditures	645,500	564,640	80,860	1,037,749
Professional services	120,775	112,244	8,531	186,358
Capital outlay	-	267	(267)	-
Total Central Jail Building	766,275	677,151	89,124	1,224,107
Archives Building				
Operating expenditures	35,000	31,012	3,988	32,898
Professional services	6,645	5,930	715	4,350
Total Archives Building	41,645	36,942	4,703	37,248
Engineer's Building				
Operating expenditures	10,200	7,843	2,357	10,996
Professional services	12,085	11,759	326	10,795
Capital outlay	-	7,385	(7,385)	-
Total Engineer's Building	22,285	26,987	(4,702)	21,791
Road & Bridge Yard Building				
Operating expenditures	43,900	38,722	5,178	69,766
Professional services	6,390	5,404	986	4,876
Total Road & Bridge Yard Building	50,290	44,126	6,164	74,642

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
Museum Buildings				
Operating expenditures	$ 82,050	$ 65,358	$ 16,692	$ 37,718
Professional services	30,655	29,588	1,067	27,188
Capital outlay	7,200	5,768	1,432	-
Total Museum Buildings	119,905	100,714	19,191	64,906
Animal Control Building				
Operating expenditures	62,500	54,151	8,349	53,663
Professional services	7,375	6,617	758	4,801
Total Animal Control Building	69,875	60,768	9,107	58,464
Archive/Multi-Purpose Facility				
Personnel and benefits	442,345	431,919	10,426	394,382
Operating expenditures	49,350	36,273	13,077	31,790
Professional services	16,950	15,079	1,871	13,948
Capital outlay	58,000	-	58,000	358
Total Archive/Multi-Purpose Facility	566,645	483,271	83,374	440,478
TOTAL GENERAL ADMINISTRATION	**37,332,842**	**35,537,156**	**1,795,686**	**39,695,779**
JUDICIAL AND LEGAL				
County Court @ Law #1				
Personnel and benefits	538,715	535,585	3,130	495,786
Operating expenditures	23,250	17,300	5,950	19,368
Professional services	347,700	337,264	10,436	425,135
Capital outlay	1,400	1,594	(194)	3,374
Total County Court @ Law #1	911,065	891,743	19,322	943,663

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual
for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
County Court @ Law #2				
Personnel and benefits	$ 422,208	$ 419,081	$ 3,127	$ 404,310
Operating expenditures	12,400	9,942	2,458	6,651
Professional services	1,160,500	1,157,379	3,121	1,079,566
Total County Court @ Law #2	1,595,108	1,586,402	8,706	1,490,527
County Court @ Law #3				
Personnel and benefits	483,749	481,018	2,731	464,587
Operating expenditures	24,115	20,646	3,469	14,118
Professional services	324,500	310,034	14,466	180,719
Capital outlay	500	240	260	-
Total County Court @ Law #3	832,864	811,938	20,926	659,424
Third Judicial District				
Assistance to governmental units & others	20,690	20,411	279	16,944
Total Third Judicial District	20,690	20,411	279	16,944
District Court Other				
Personnel and benefits	-	-	-	135
Operating expenditures	20,895	17,589	3,306	23,478
Professional services	8,300	7,884	416	9,482
Capital outlay	-	-	-	2,021
Total District Court Other	29,195	25,473	3,722	35,116
27th District Court				
Personnel and benefits	166,370	158,218	8,152	147,053
Operating expenditures	6,500	1,385	5,115	1,624
Professional services	782,600	855,404	(72,804)	628,930
Total 27th District Court	955,470	1,015,007	(59,537)	777,607

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual
for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
146th District Court				
Personnel and benefits	$ 164,819	$ 156,489	$ 8,330	$ 145,236
Operating expenditures	4,900	3,720	1,180	3,030
Professional services	1,375,150	1,379,004	(3,854)	1,508,136
Total 146th District Court	1,544,869	1,539,213	5,656	1,656,402
169th District Court				
Personnel and benefits	164,403	163,168	1,235	152,666
Operating expenditures	5,535	3,664	1,871	3,357
Professional services	74,500	63,255	11,245	38,652
Total 169th District Court	244,438	230,087	14,351	194,675
264th District Court				
Personnel and benefits	178,767	169,813	8,954	160,159
Operating expenditures	5,400	3,866	1,534	2,946
Professional services	570,100	562,467	7,633	560,140
Total 264th District Court	754,267	736,146	18,121	723,245
426th District Court				
Personnel and benefits	163,156	154,758	8,398	126,900
Operating expenditures	5,950	2,995	2,955	3,152
Professional services	588,200	572,999	15,201	553,485
Capital outlay	750	689	61	3,251
Total 426th District Court	758,056	731,441	26,615	686,788
478th District Court				
Personnel and benefits	163,456	155,052	8,404	121,556
Operating expenditures	5,750	1,860	3,890	2,431
Professional services	200,150	193,114	7,036	99,000
Capital outlay	17,000	-	17,000	-
Total 478th District Court	386,356	350,026	36,330	222,987

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual
for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
Associate Courts				
Personnel and benefits	$ 225,370	$ 184,488	$ 40,882	$ -
Operating expenditures	1,320	919	401	-
Professional services	-	1,500	(1,500)	-
Capital outlay	15,000	14,504	496	-
Total Associate Courts	241,690	201,411	40,279	-
District Clerk				
Personnel and benefits	1,508,991	1,466,010	42,981	1,307,018
Operating expenditures	168,750	140,142	28,608	136,330
Capital outlay	4,050	-	4,050	9,385
Total District Clerk	1,681,791	1,606,152	75,639	1,452,733
Justice of the Peace - Precinct 1				
Personnel and benefits	257,140	253,404	3,736	227,193
Operating expenditures	20,750	14,465	6,285	23,328
Professional services	160,500	150,340	10,160	133,725
Total Justice of the Peace - Precinct 1	438,390	418,209	20,181	384,246
Justice of the Peace - Precinct 2				
Personnel and benefits	353,210	351,249	1,961	353,773
Operating expenditures	22,050	18,013	4,037	25,300
Professional services	150,900	147,779	3,121	127,110
Capital outlay	100	-	100	1,863
Total Justice of the Peace - Precinct 2	526,260	517,041	9,219	508,046
Justice of the Peace - Precinct 3, Pl 1				
Personnel and benefits	277,326	275,827	1,499	247,405
Operating expenditures	17,325	14,630	2,695	21,247
Professional services	83,500	78,253	5,247	71,649
Capital outlay	-	62	(62)	-
Total Justice of the Peace - Precinct 3, Pl 1	378,151	368,772	9,379	340,301

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual
for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
Justice of the Peace - Precinct 3, Pl 2				
Personnel and benefits	$ 299,074	$ 297,632	$ 1,442	$ 267,654
Operating expenditures	23,515	15,793	7,722	24,371
Professional services	214,300	199,859	14,441	164,310
Capital outlay	15,500	1,511	13,989	459
Total Justice of the Peace - Precinct 3, Pl 2	552,389	514,795	37,594	456,794
Justice of the Peace - Precinct 4, Pl 1				
Personnel and benefits	412,527	405,449	7,078	383,612
Operating expenditures	29,600	24,565	5,035	31,613
Professional services	401,000	424,555	(23,555)	150,110
Capital outlay	-	(50)	50	935
Total Justice of the Peace - Precinct 4, Pl 1	843,127	854,519	(11,392)	566,270
Justice of the Peace - Precinct 4, Pl 2				
Personnel and benefits	339,409	329,528	9,881	300,491
Operating expenditures	17,585	9,921	7,664	18,907
Professional services	360,000	354,400	5,600	212,003
Capital outlay	2,760	2,760	-	7,192
Total Justice of the Peace - Precinct 4, Pl 2	719,754	696,609	23,145	538,593
Truancy Court				
Personnel and benefits	149,059	140,797	8,262	-
Operating expenditures	10,950	5,845	5,105	-
Capital outlay	850	2,477	(1,627)	-
Total Truancy Court	160,859	149,119	11,740	-
County Court Coordinator				
Personnel and benefits	364,913	360,852	4,061	313,916
Operating expenditures	19,765	13,351	6,414	14,705
Capital outlay	100	53	47	-
Total County Court Coordinator	384,778	374,256	10,522	328,621

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
Pretrial Services				
Personnel and benefits	$ 1,035,985	$ 1,025,226	$ 10,759	$ 898,172
Operating expenditures	51,670	37,070	14,600	38,462
Professional services	17,200	8,674	8,526	8,100
Capital outlay	1,550	1,504	46	1,389
Total Pretrial Services	1,106,405	1,072,474	33,931	946,123
District Court Coordinator				
Personnel and benefits	671,807	667,715	4,092	573,105
Operating expenditures	44,480	19,314	25,166	19,067
Capital outlay	1,200	1,190	10	279
Total District Court Coordinator	717,487	688,219	29,268	592,451
County Attorney				
Personnel and benefits	4,268,348	4,264,647	3,701	3,903,267
Operating expenditures	82,500	69,683	12,817	75,078
Professional services	27,500	24,076	3,424	26,650
Capital outlay	74,705	69,716	4,989	56,764
Total County Attorney	4,453,053	4,428,122	24,931	4,061,759
District Attorney				
Personnel and benefits	4,273,745	4,247,651	26,094	3,607,831
Operating expenditures	264,535	196,803	67,732	106,630
Professional services	14,845	14,295	550	31,178
Capital outlay	30,040	29,694	346	29,413
Total District Attorney	4,583,165	4,488,443	94,722	3,775,052
Jury Fund Appropriations				
Operating expenditures	1,400	330	1,070	-
Professional services	231,000	230,444	556	134,979
Total Jury Fund Appropriations	232,400	230,774	1,626	134,979

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual
for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
Guardian Ad Litem				
Personnel and benefits	$ 589,111	$ 584,466	$ 4,645	$ 523,314
Operating expenditures	18,560	13,846	4,714	13,347
Capital outlay	70,825	26,620	44,205	28,458
Total Guardian Ad Litem	678,496	624,932	53,564	565,119
Mental Health Indigent Defense				
Personnel & benefits	179,926	170,476	9,450	152,889
Operating expenditures	16,765	4,613	12,152	4,479
Professional services	163,920	174,656	(10,736)	88,162
Total Mental Health Indigent Defense	360,611	349,745	10,866	245,530
Cluster Court				
Personnel and benefits	18,233	17,464	769	17,414
Operating expenditures	5,000	1,159	3,841	1,677
Capital outlay	-	-	-	2,875
Total Cluster Court	23,233	18,623	4,610	21,966
Texas VINE Grant				
Professional services	26,100	25,969	131	25,213
Total Texas VINE Grant	26,100	25,969	131	25,213
TOTAL JUDICIAL AND LEGAL	**26,140,517**	**25,566,071**	**574,446**	**22,351,174**
PUBLIC SAFETY				
Law Enforcement Center - Jail				
Personnel and benefits	25,668,987	25,677,159	(8,172)	24,064,146
Operating expenditures	4,883,750	4,467,173	416,577	3,647,660
Professional services	9,384,425	9,085,195	299,230	11,455,085
Capital outlay	245,600	146,384	99,216	54,304
Total Law Enforcement Center - Jail	40,182,762	39,375,911	806,851	39,221,195

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
Emergency Management				
Personnel and benefits	$ 175,342	$ 157,682	$ 17,660	$ 174,387
Operating expenditures	46,475	33,251	13,224	23,568
Professional services	51,900	8,994	42,906	(15,393)
Capital outlay	76,200	75,710	490	1,003
Total Emergency Management	349,917	275,637	74,280	183,565
Constable Precinct 1				
Personnel and benefits	370,732	362,968	7,764	246,567
Operating expenditures	57,255	31,985	25,270	31,529
Professional services	3,800	150	3,650	-
Capital outlay	256,400	4,610	251,790	7,185
Total Constable Precinct 1	688,187	399,713	288,474	285,281
Constable Precinct 2				
Personnel and benefits	182,621	167,996	14,625	170,812
Operating expenditures	43,100	19,871	23,229	21,800
Professional services	1,700	317	1,383	137
Capital outlay	70,400	70,289	111	62,156
Total Constable Precinct 2	297,821	258,473	39,348	254,905
Constable Precinct 3				
Personnel and benefits	587,578	583,558	4,020	540,804
Operating expenditures	81,180	71,333	9,847	67,986
Professional services	7,250	6,219	1,031	3,669
Capital outlay	308,730	148,100	160,630	16,827
Total Constable Precinct 3	984,738	809,210	175,528	629,286

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual
for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
Constable Precinct 4				
Personnel and benefits	$ 1,321,997	$ 1,123,897	$ 198,100	$ 1,102,182
Operating expenditures	151,500	121,025	30,475	116,725
Professional services	3,900	5,079	(1,179)	3,476
Capital outlay	167,030	13,542	153,488	135,002
Total Constable Precinct 4	1,644,427	1,263,543	380,884	1,357,385
Sheriff				
Personnel and benefits	11,744,468	11,721,357	23,111	7,513,566
Operating expenditures	1,286,645	1,440,185	(153,540)	1,019,531
Professional services	125,000	90,766	34,234	215,697
Capital outlay	2,004,035	856,849	1,147,186	897,838
Total Sheriff	15,160,148	14,109,157	1,050,991	9,646,632
Sheriff Summer Grant				
Personnel and benefits	99,312	97,591	1,721	103,071
Operating expenditures	25,920	21,480	4,440	23,760
Total Sheriff Summer Grant	125,232	119,071	6,161	126,831
Sheriff Overtime Grant				
Capital outlay	10,800	10,165	635	21,285
Total Sheriff Overtime Grant	10,800	10,165	635	21,285
Sheriff Auto Theft Task Force Grant				
Personnel & benefits	126,585	125,666	919	-
Total Sheriff Auto Theft Task Force Grant	126,585	125,666	919	-
Animal Control Facility				
Personnel and benefits	362,890	340,441	22,449	351,705
Operating expenditures	49,000	26,993	22,007	36,899
Professional services	25,600	20,215	5,385	19,673
Capital outlay	21,700	4,681	17,019	22,478
Total Animal Control Facility	459,190	392,330	66,860	430,755

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
Juvenile Probation Court Intake				
Personnel and benefits	$ 1,186,487	$ 1,164,164	$ 22,323	$ 1,170,092
Operating expenditures	87,970	62,659	25,311	45,125
Professional services	45,300	29,715	15,585	122,403
Capital outlay	53,480	3,322	50,158	46,528
Total Juvenile Probation Court Intake	1,373,237	1,259,860	113,377	1,384,148
Juvenile Probation Direct Supervision				
Personnel and benefits	915,417	893,016	22,401	793,581
Operating expenditures	33,750	19,944	13,806	37,173
Professional services	15,800	5,440	10,360	68,408
Capital outlay	900	798	102	1,667
Total Juvenile Probation Direct Supervision	965,867	919,198	46,669	900,829
Adult Probation Office, General				
Operating expenditures	56,650	46,478	10,172	46,259
Capital outlay	-	-	-	9,679
Total Adult Probation Office, General	56,650	46,478	10,172	55,938
Department of Public Safety				
Personnel and benefits	115,057	113,527	1,530	103,443
Operating expenditures	25,925	18,237	7,688	16,895
Professional services	1,000	541	459	696
Capital outlay	17,200	13,715	3,485	20,053
Total Department of Public Safety	159,182	146,020	13,162	141,087
Juvenile Probation Youth Services				
Professional services	101,800	50,452	51,348	36,994
Total Juvenile Probation Youth Services	101,800	50,452	51,348	36,994

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
Juvenile Probation Mental Health Assessments				
Professional services	$ 80,500	$ 76,350	$ 4,150	$ 110,100
Total Juvenile Probation Mental Health Assessments	80,500	76,350	4,150	110,100
Juvenile Probation Community Based Programs				
Personnel and benefits	407,430	374,573	32,857	362,011
Operating expenditures	11,600	7,478	4,122	2,915
Professional services	158,000	121,443	36,557	159,204
Capital outlay	6,100	5,702	398	-
Total Juvenile Probation Community Based Programs	583,130	509,196	73,934	524,130
Juvenile Probation Community Mental Health Programs				
Personnel and benefits	-	-	-	30,863
Professional services	89,000	35,940	53,060	4,615
Total Juvenile Probation Community Mental Health Program	89,000	35,940	53,060	35,478
Juvenile Probation Residential Contracts				
Professional services	-	-	-	82,965
Total Juvenile Probation Residential Contracts	-	-	-	82,965
Juvenile Probation Post-Adjudicated Program				
Personnel and benefits	569,925	550,127	19,798	581,940
Operating expenditures	47,960	30,117	17,843	17,505
Professional services	291,125	267,415	23,710	7,143
Capital outlay	15,475	10,896	4,579	-
Total Juvenile Probation Post-Adjudicated Programs	924,485	858,555	65,930	606,588

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual
for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
Juvenile Probation Detention Program				
Personnel and benefits	$ 3,014,864	$ 3,019,051	$ (4,187)	$ 2,083,875
Operating expenditures	129,015	65,639	63,376	121,532
Professional services	223,665	237,134	(13,469)	423,504
Capital outlay	11,170	11,061	109	8,962
Total Juvenile Probation Detention Program	3,378,714	3,332,885	45,829	2,637,873
TOTAL PUBLIC SAFETY	**67,742,372**	**64,373,810**	**3,368,562**	**58,673,250**
HEALTH AND HUMAN SERVICES				
Solid Waste Disposal				
Operating expenditures	25,000	10,898	14,102	4,709
Total Solid Waste Disposal	25,000	10,898	14,102	4,709
Health and Sanitation				
Professional services	30,000	30,000	-	30,000
Assistance to governmental units & others	1,746,402	1,752,336	(5,934)	1,321,524
Total Health and Sanitation	1,776,402	1,782,336	(5,934)	1,351,524
Human Services				
Operating expenditures	-	8,327	(8,327)	887
Professional services	-	-	-	250,000
Total Human Services	-	8,327	(8,327)	250,887
County Welfare				
Professional services	75,000	45,300	29,700	62,550
Total County Welfare	75,000	45,300	29,700	62,550
Direct Child Services - Local				
Operating expenditures	25,000	24,926	74	15,962
Professional services	-	-	-	5,365
Total Direct Child Services - Local	25,000	24,926	74	21,327

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual
for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
Weather Diaster				
Operating expenditures	$ 11,000	$ 8,850	$ 2,150	$ -
Professional services	1,117,219	917,467	199,752	-
Total Weather Diaster	1,128,219	926,317	201,902	-
TOTAL HEALTH AND HUMAN SERVICES	**3,029,621**	**2,798,104**	**231,517**	**1,690,997**
COUNTYWIDE ROAD AND BRIDGE				
County Engineer				
Personnel & benefits	515,818	513,538	2,280	515,731
Operating expenditures	18,905	12,427	6,478	12,872
Professional services	80,900	80,326	574	78,475
Capital outlay	10,300	2,809	7,491	3,113
Total County Engineer	625,923	609,100	16,823	610,191
Countywide Road and Bridge				
Personnel & benefits	5,528,478	5,503,966	24,512	5,170,570
Operating expenditures	1,032,775	992,875	39,900	705,530
Professional services	26,496	24,701	1,795	12,068
Capital outlay	51,665	66,570	(14,905)	244,178
Interest exp & fiscal charges	4,179	4,179	-	3,882
Total Countywide Road and Bridge	6,643,593	6,592,291	51,302	6,136,228
TOTAL COUNTYWIDE ROAD AND BRIDGE	**7,269,516**	**7,201,391**	**68,125**	**6,746,419**

(Continued)

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual
for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
CONSERVATION				
State Extension Services				
Personnel & benefits	$ 264,751	$ 252,284	$ 12,467	$ 229,443
Operating expenditures	57,800	44,388	13,412	58,887
Capital outlay	1,330	1,226	104	1,676
Total State Extension Services	323,881	297,898	25,983	290,006
4-H Youth Services				
Personnel & benefits	70,739	69,577	1,162	66,578
Operating expenditures	8,200	7,414	786	4,979
Professional services	252,600	247,571	5,029	243,182
Capital outlay	-	-	-	1,664
Total 4-H Youth Services	331,539	324,562	6,977	316,403
Game Warden, Trapper				
Operating expenditures	-	-	-	207
Professional services	38,400	38,400	-	38,400
Capital outlay	8,000	7,990	10	5,134
Total Game Warden, Trapper	46,400	46,390	10	43,741
Soil & Water Conservation				
Operating expenditures	4,000	-	4,000	-
Total Soil & Water Conservation	4,000	-	4,000	-
TOTAL CONSERVATION	**705,820**	**668,850**	**36,970**	**650,150**
TOTAL EXPENDITURES	**$ 142,220,688**	**$ 136,145,382**	**$ 6,075,306**	**$ 129,807,769**

BELL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF OTHER FINANCING SOURCES (USES) - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual
for Year Ended September 30, 2023

	2024			
	Budget	**Actual**	**Variance With Final Budget**	**2023 Actual**
OTHER SOURCES				
Leases issued (as lessee)	$ -	$ -	$ -	$ 2,832
Issuance of debt - subscriptions	1,314,248	1,314,248	-	8,715,691
TOTAL OTHER SOURCES	1,314,248	1,314,248	-	8,718,523
TRANSFERS IN				
Special Revenue Funds	1,484,500	1,623,787	139,287	1,315,514
TOTAL TRANSFERS IN	1,484,500	1,623,787	139,287	1,315,514
TRANSFERS OUT				
Special Revenue Funds	(8,144,393)	(7,880,542)	263,851	(7,450,155)
Capital Projects Funds	(15,000,000)	(10,000,000)	5,000,000	(2,433,450)
TOTAL TRANSFERS OUT	(23,144,393)	(17,880,542)	5,263,851	(9,883,605)
NET OTHER FINANCING SOURCES (USES)	$(20,345,645)	$(14,942,507)	$ 5,403,138	$ 150,432

BELL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2024

	Special Revenue	Debt Service	Capital Projects	Total
ASSETS				
Cash and cash equivalents	$ 5,169	$ -	$ -	$ 5,169
Investments	50,865,573	3,384,465	7,329,232	61,579,270
Accounts receivable, net	561,307	39,993	-	601,300
Delinquent taxes receivable, net	145,078	361,393	-	506,471
Due from other funds	4,686,316	-	-	4,686,316
Inventories	154,418	-	-	154,418
TOTAL ASSETS	$ 56,417,861	$ 3,785,851	$ 7,329,232	$ 67,532,944
LIABILITIES				
Accounts payable	$ 2,444,000	$ -	$ 1,999,639	$ 4,443,639
Accrued expenditures payable and other	298,097	-	-	298,097
Due to other governmental units	315,122	-	-	315,122
Due to other funds	12,756,577	82	1,423,804	14,180,463
Unearned revenue	4,032,223	356,716	-	4,388,939
TOTAL LIABILITIES	19,846,019	356,798	3,423,443	23,626,260
FUND BALANCES				
Nonspendable				
Inventory	154,418	-	-	154,418
Restricted for				
Capital projects	-	-	391,961	391,961
Conservation	41,028	-	-	41,028
Countywide road and bridge	14,167,821	-	-	14,167,821
Debt service	-	3,429,053	-	3,429,053
Elections	75,679	-	-	75,679
Health and human services	711,881	-	-	711,881
Judicial and legal	4,845,664	-	-	4,845,664
Law library books and services	882,951	-	-	882,951
Public safety	4,493,960	-	-	4,493,960
Committed for				
Conservation	551,146	-	-	551,146
Assigned for				
Capital projects	-	-	3,513,828	3,513,828
Conservation	140,166	-	-	140,166
Countywide road and bridge	2,947,118	-	-	2,947,118
Health and human services	75,255	-	-	75,255
Judicial and legal	11,478	-	-	11,478
Law library books and services	497,974	-	-	497,974
Public safety	6,975,303	-	-	6,975,303
TOTAL FUND BALANCES	36,571,842	3,429,053	3,905,789	43,906,684
TOTAL LIABILITES AND FUND BALANCES	$ 56,417,861	$ 3,785,851	$ 7,329,232	$ 67,532,944

BELL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Year Ended September 30, 2024

	Special Revenue	Debt Service	Capital Projects	Total
REVENUES				
Ad valorem taxes	$ 10,322,144	$ 16,212,158	$ -	$ 26,534,302
Hotel occupancy tax	1,637,922	-	-	1,637,922
Fees of office	1,278,391	-	-	1,278,391
Fines & forfeits	118,740	-	-	118,740
Intergovernmental	11,598,648	-	1,181,000	12,779,648
Adult probation program payments	2,025,039	-	-	2,025,039
Interest and other	4,512,643	469,667	905,238	5,887,548
Contributions for assistance programs	6,655	-	-	6,655
TOTAL REVENUES	31,500,182	16,681,825	2,086,238	50,268,245
EXPENDITURES				
Current:				
General administration	445,792	-	-	445,792
Judicial and legal	320,165	-	-	320,165
Public safety	20,727,263	-	-	20,727,263
Health and human services	4,523,511	-	-	4,523,511
Countywide road and bridge	7,707,093	-	-	7,707,093
Conservation	659,504	-	-	659,504
Law library books and services	101,465	-	-	101,465
Principal retirement	-	12,610,000	-	12,610,000
Interest expenditures and fiscal charges	-	4,195,137	-	4,195,137
Capital outlay	-	-	10,390,920	10,390,920
TOTAL EXPENDITURES	34,484,793	16,805,137	10,390,920	61,680,850
Excess (deficiency) of revenues Over expenditures	(2,984,611)	(123,312)	(8,304,682)	(11,412,605)
OTHER FINANCING SOURCES (USES)				
Transfers in	8,919,685	-	10,000,000	18,919,685
Transfers out	(2,658,698)	-	-	(2,658,698)
NET OTHER FINANCING SOURCES (USES)	6,260,987	-	10,000,000	16,260,987
Net change in fund balances	3,276,376	(123,312)	1,695,318	4,848,382
Fund balances at beginning of year	33,295,466	3,552,365	2,210,471	39,058,302
Fund balances at end of year	$ 36,571,842	$ 3,429,053	$ 3,905,789	$ 43,906,684

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.

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.

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.

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.

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.

LEOSE Training and Travel Fund
To account for grant monies collected and disbursed from the State for law enforcement training and associated travel.

Animal Control Donation 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, 2024 with Comparative Totals
for September 30, 2023

	Special Road and Bridge Fund	Law Library Fund	Lateral Road Fund	Adopt a Road Fund
ASSETS				
Cash and cash equivalents	$ -	$ 50	$ -	$ -
Investments	18,063,997	1,225,327	11,909	9
Accounts receivable, net	22,251	160	-	-
Delinquent taxes receivable, net	145,078	-	-	-
Due from other funds	752,196	161,681	-	-
Inventories and prepaid items	146,122	1,900	-	-
TOTAL ASSETS	$ 19,129,644	$ 1,389,118	$ 11,909	$ 9
LIABILITIES				
Accounts payable	$ 380,835	$ 6,293	$ -	$ -
Accrued expenditures payable and other	750	-	-	-
Due to other governmental units and others	-	-	-	-
Due to other funds	1,350,994	-	10,689	-
Unearned revenue	137,233	-	-	-
TOTAL LIABILITIES	1,869,812	6,293	10,689	-
FUND BALANCES				
Nonspendable				
Inventories and prepaid items	146,122	1,900	-	-
Restricted for				
Countywide road and bridge	14,166,601	-	1,220	-
Conservation	-	-	-	-
Elections	-	-	-	-
Health and human services	-	-	-	-
Judicial and legal	-	-	-	-
Law library books and services	-	882,951	-	-
Public safety	-	-	-	-
Committed for				
Conservation	-	-	-	-
Assigned for				
Conservation	-	-	-	-
Countywide road and bridge	2,947,109	-	-	9
Health and human services	-	-	-	-
Judicial and legal	-	-	-	-
Law library books and services	-	497,974	-	-
Public safety	-	-	-	-
TOTAL FUND BALANCES	17,259,832	1,382,825	1,220	9
TOTAL LIABILITIES AND FUND BALANCES	$ 19,129,644	$ 1,389,118	$ 11,909	$ 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
	$ -	$ -	$ -	$ -	$ -	$ -
	2,946,040	13,147	3,606	1,098,917	79,888	46,668
	19,858	-	-	16,975	-	30
	-	-	-	-	-	-
	251,461	42,625	32,771	-	-	-
	25	50	-	-	-	-
	$ 3,217,384	$ 55,822	$ 36,377	$ 1,115,892	$ 79,888	$ 46,698
	$ 8,068	$ 1,427	$ 2,621	$ 294,413	$ -	$ -
	132,902	13,892	13,892	104,024	-	-
	-	-	-	40,573	-	-
	-	-	-	338,307	-	15,844
	-	-	-	-	-	-
	140,970	15,319	16,513	777,317	-	15,844
	25	50	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	79,888	24,375
	-	-	-	-	-	-
	3,076,389	40,453	19,864	338,575	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	6,479
	-	-	-	-	-	-
	-	-	-	-	-	-
	3,076,414	40,503	19,864	338,575	79,888	30,854
	$ 3,217,384	$ 55,822	$ 36,377	$ 1,115,892	$ 79,888	$ 46,698

(Continued)

BELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
September 30, 2024 with Comparative Totals
for September 30, 2023

	County Attorney Forfeiture Fund	Pretrial Diversion Program	National School Lunch Program	Indigent Health Care Fund
ASSETS				
Cash and cash equivalents	$ -	$ -	$ -	$ -
Investments	4,575	63,157	143,890	3,158
Accounts receivable, net	-	-	40,936	19,148
Delinquent taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	1,455,202
Inventories and prepaid items	-	-	-	-
TOTAL ASSETS	$ 4,575	$ 63,157	$ 184,826	$ 1,477,508
LIABILITIES				
Accounts payable	$ -	$ -	$ 30,720	$ 1,228,165
Accrued expenditures payable and other	-	-	732	-
Due to other governmental units and others	-	-	-	-
Due to other funds	-	63,157	153,374	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	-	63,157	184,826	1,228,165
FUND BALANCES				
Nonspendable				
Inventories and prepaid items	-	-	-	-
Restricted for				
Countywide road and bridge	-	-	-	-
Conservation	-	-	-	-
Elections	-	-	-	-
Health and human services	-	-	-	249,343
Judicial and legal	4,575	-	-	-
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	4,575	-	-	249,343
TOTAL LIABILITIES AND FUND BALANCES	$ 4,575	$ 63,157	$ 184,826	$ 1,477,508

Indigent Health Care Administration	Texas Health Institute	Community Relief Fund	Communication Center	Communication Center Special Projects Fund	Bell County Expo/4-H Youth Fund
$ -	$ -	$ -	$ -	$ -	$ -
270,041	1,645	77,941	12,076,173	1,661,811	463,918
450	-	-	535	-	-
-	-	-	-	-	-
-	-	-	-	-	87,228
6,321	-	-	-	-	-
$ 276,812	$ 1,645	$ 77,941	$ 12,076,708	$ 1,661,811	$ 551,146
$ 6,890	$ -	$ 10,257	$ 19,553	$ 243,711	$ -
1,987	-	-	29,918	-	-
-	-	-	-	-	-
186,359	-	42,250	6,470,034	-	-
-	-	-	-	-	-
195,236	-	52,507	6,519,505	243,711	-
6,321	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,645	25,434	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	551,146
-	-	-	-	-	-
-	-	-	-	-	-
75,255	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	5,557,203	1,418,100	-
81,576	1,645	25,434	5,557,203	1,418,100	551,146
$ 276,812	$ 1,645	$ 77,941	$ 12,076,708	$ 1,661,811	$ 551,146

(Continued)

BELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
September 30, 2024 with Comparative Totals
for September 30, 2023

	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	31,796	112,078	26,742	2,630
Accounts receivable, net	-	-	-	-
Delinquent taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Inventories and prepaid items	-	-	-	-
TOTAL ASSETS	$ 31,796	$ 112,278	$ 26,742	$ 2,630
LIABILITIES				
Accounts payable	$ -	$ -	$ -	$ -
Accrued expenditures payable and other	-	-	-	-
Due to other governmental units and others	-	-	-	-
Due to other funds	12,585	1,400	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	12,585	1,400	-	-
FUND BALANCES				
Nonspendable				
Inventories and prepaid items	-	-	-	-
Restricted for				
Countywide road and bridge	-	-	-	-
Conservation	-	-	-	2,630
Elections	-	-	-	-
Health and human services	-	-	-	-
Judicial and legal	-	-	-	-
Law library books and services	-	-	-	-
Public safety	19,211	110,878	26,742	-
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	19,211	110,878	26,742	2,630
TOTAL LIABILITIES AND FUND BALANCES	$ 31,796	$ 112,278	$ 26,742	$ 2,630

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
$ -	$ -	$ -	$ -	$ -	$ -
331,300	13,242	4,179	6	5	839,598
-	-	-	-	-	33,822
-	-	-	-	-	-
26,035	-	-	-	-	-
-	-	-	-	-	-
$ 357,335	$ 13,242	$ 4,179	$ 6	$ 5	$ 873,420
$ 106	$ -	$ 25	$ -	$ -	$ 61,590
-	-	-	-	-	-
-	-	-	-	-	-
-	-	146	-	-	102,889
-	-	-	-	-	-
106	-	171	-	-	164,479
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
357,229	13,242	4,008	6	5	-
-	-	-	-	-	-
-	-	-	-	-	708,941
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
357,229	13,242	4,008	6	5	708,941
$ 357,335	$ 13,242	$ 4,179	$ 6	$ 5	$ 873,420

(Continued)

BELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
September 30, 2024 with Comparative Totals
for September 30, 2023

	Sheriff Forfeiture Fund	27th Judicial District Fund	Drug Court	Veterans Court
ASSETS				
Cash and cash equivalents	$ -	$ -	$ -	$ -
Investments	17,178	26,697	216,297	21,139
Accounts receivable, net	-	-	18,060	30,392
Delinquent taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Inventories and prepaid items	-	-	-	-
TOTAL ASSETS	$ 17,178	$ 26,697	$ 234,357	$ 51,531
LIABILITIES				
Accounts payable	$ -	$ -	$ 3,617	$ -
Accrued expenditures payable and other	-	-	-	-
Due to other governmental units and others	-	-	-	-
Due to other funds	-	23,207	11,407	51,514
Unearned revenue	-	1,088	-	-
TOTAL LIABILITIES	-	24,295	15,024	51,514
FUND BALANCES				
Nonspendable				
Inventories and prepaid items	-	-	-	-
Restricted for				
Countywide road and bridge	-	-	-	-
Conservation	-	-	-	-
Elections	-	-	-	-
Health and human services	-	-	-	-
Judicial and legal	-	2,402	214,351	-
Law library books and services	-	-	-	-
Public safety	17,178	-	-	-
Committed for				
Conservation	-	-	-	-
Assigned for				
Conservation	-	-	-	-
Countywide road and bridge	-	-	-	-
Health and human services	-	-	-	-
Judicial and legal	-	-	4,982	17
Law library books and services	-	-	-	-
Public safety	-	-	-	-
TOTAL FUND BALANCES	17,178	2,402	219,333	17
TOTAL LIABILITIES AND FUND BALANCES	$ 17,178	$ 26,697	$ 234,357	$ 51,531

	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
	$ -	$ -	$ -	$ -	$ -	$ 10
	35,994	1,011	19,558	849,234	97,925	123,561
	-	-	221,526	-	31	146
	-	-	-	-	-	-
	-	-	-	33,267	8,841	52,971
	-	-	-	-	-	-
	$ 35,994	$ 1,011	$ 241,084	$ 882,501	$ 106,797	$ 176,688
	$ -	$ -	$ 122,006	$ 37	$ 6,805	$ -
	-	-	-	-	-	-
	-	-	-	-	-	-
	35,994	-	3,657	-	-	-
	-	-	-	-	-	-
	35,994	-	125,663	37	6,805	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	38,139	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	1,011	-	882,464	99,992	176,688
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	77,282	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	1,011	115,421	882,464	99,992	176,688
	$ 35,994	$ 1,011	$ 241,084	$ 882,501	$ 106,797	$ 176,688

(Continued)

BELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
September 30, 2024 with Comparative Totals
for September 30, 2023

	Court Records Preservation	Bell County Records Management	County Clerk Records Management	Constable Forfeiture Fund
ASSETS				
Cash and cash equivalents	$ 10	$ 19	$ 2,300	$ -
Investments	74,542	777,380	1,719,602	3,902
Accounts receivable, net	231	333	5	-
Delinquent taxes receivable, net	-	-	-	-
Due from other funds	62,036	95,333	-	-
Inventories and prepaid items	-	-	-	-
TOTAL ASSETS	$ 136,819	$ 873,065	$ 1,721,907	$ 3,902
LIABILITIES				
Accounts payable	$ -	$ -	$ -	$ -
Accrued expenditures payable and other	-	-	-	-
Due to other governmental units and others	-	-	-	-
Due to other funds	-	-	26,317	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	-	-	26,317	-
FUND BALANCES				
Nonspendable				
Inventories and prepaid items	-	-	-	-
Restricted for				
Countywide road and bridge	-	-	-	-
Conservation	-	-	-	-
Elections	-	-	-	-
Health and human services	-	-	-	-
Judicial and legal	136,819	873,065	1,695,590	-
Law library books and services	-	-	-	-
Public safety	-	-	-	3,902
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	136,819	873,065	1,695,590	3,902
TOTAL LIABILITIES AND FUND BALANCES	$ 136,819	$ 873,065	$ 1,721,907	$ 3,902

Election Equipment Services	Electronic Filing Transaction Fee	Sheriff Byrne Grant	Texas Agri-Life Study	Hotel Occupancy Tax	ARPA Funding
$ -	$ 2	$ -	$ -	$ 2,578	$ -
101,155	280,343	995,828	62,884	2,971,344	2,852,606
-	14	-	-	129,279	-
-	-	-	-	-	-
-	-	-	-	-	1,482,505
-	-	-	-	-	-
$ 101,155	$ 280,359	$ 995,828	$ 62,884	$ 3,103,201	$ 4,335,111
$ 774	$ -	$ -	$ -	$ -	$ 5,750
-	-	-	-	-	-
-	-	-	-	274,549	-
24,702	405	995,828	-	2,828,652	-
-	-	-	-	-	3,893,902
25,476	405	995,828	-	3,103,201	3,899,652
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
75,679	-	-	-	-	-
-	-	-	-	-	435,459
-	279,954	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	62,884	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
75,679	279,954	-	62,884	-	435,459
$ 101,155	$ 280,359	$ 995,828	$ 62,884	$ 3,103,201	$ 4,335,111

(Continued)

BELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
September 30, 2024 with Comparative Totals
for September 30, 2023

	ASR Project	LEOSE Funding	Animal Control Funding
ASSETS			
Cash and cash equivalents	$ -	$ -	$ -
Investments	-	-	-
Accounts receivable, net	7,125	-	-
Delinquent taxes receivable, net	-	-	-
Due from other funds	-	115,233	26,931
Inventories and prepaid items	-	-	-
TOTAL ASSETS	$ 7,125	$ 115,233	$ 26,931
LIABILITIES			
Accounts payable	$ -	$ 10,337	$ -
Accrued expenditures payable and other	-	-	-
Due to other governmental units and others	-	-	-
Due to other funds	6,866	-	-
Unearned revenue	-	-	-
TOTAL LIABILITIES	6,866	10,337	-
FUND BALANCES			
Nonspendable			
Inventories and prepaid items	-	-	-
Restricted for			
Countywide road and bridge	-	-	-
Conservation	259	-	-
Elections	-	-	-
Health and human services	-	-	-
Judicial and legal	-	-	-
Law library books and services	-	-	-
Public safety	-	104,896	26,931
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	259	104,896	26,931
TOTAL LIABILITIES AND FUND BALANCES	$ 7,125	$ 115,233	$ 26,931

Totals	
2024	2023
$ 5,169	$ 22,300
50,865,573	37,857,094
561,307	2,553,716
145,078	149,653
4,686,316	191,196
154,418	289,187
$ 56,417,861	$ 41,063,146
$ 2,444,000	$ 1,136,637
298,097	141,089
315,122	255,062
12,756,577	1,955,804
4,032,223	4,279,088
19,846,019	7,767,680
154,418	289,187
14,167,821	14,232,994
41,028	69,504
75,679	73,251
711,881	526,299
4,845,664	4,037,843
882,951	769,560
4,493,960	4,243,967
551,146	678,907
140,166	59,927
2,947,118	2,514,480
75,255	377,021
11,478	11,161
497,974	482,873
6,975,303	4,928,492
36,571,842	33,295,466
$ 56,417,861	$ 41,063,146

BELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
Year Ended September 30, 2024 with Comparative Totals for Year Ended September 30, 2023

	Special Road and Bridge Fund	Law Library Fund	Lateral Road Fund	Adopt a Road Fund
REVENUES				
Ad valorem taxes	$ 7,094,997	$ -	$ -	$ -
Hotel occupancy tax	-	-	-	-
Fees of office	-	258,128	-	-
Fines and forfeits	-	-	-	-
Intergovernmental	-	-	54,616	-
Adult probation program payments	-	-	-	-
Interest and other	1,033,355	65,879	-	-
Contributions for assistance programs	-	-	-	-
TOTAL REVENUES	8,128,352	324,007	54,616	-
EXPENDITURES				
General administration	-	109,150	-	-
Judicial and legal	-	-	-	-
Public safety	-	-	-	-
Health and human services	-	-	-	-
Countywide road and bridge	7,653,697	-	53,396	-
Conservation	-	-	-	-
Law library books and services	-	101,465	-	-
TOTAL EXPENDITURES	7,653,697	210,615	53,396	-
Excess (deficiency) of revenues over expenditures	474,655	113,392	1,220	-
OTHER FINANCING SOURCES (USES)				
Transfers in	877,600	17,000	-	-
Transfers out	(877,600)	-	-	-
NET OTHER FINANCING SOURCES (USES)	-	17,000	-	-
Net change in fund balances	474,655	130,392	1,220	-
Fund balances at beginning of year	16,785,177	1,252,433	-	9
Fund balances at end of year	$ 17,259,832	$ 1,382,825	$ 1,220	$ 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
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
326,175	-	-	-	-	5,612
-	-	-	-	-	-
2,023,583	604,953	314,835	2,386,887	177	-
2,025,039	-	-	-	-	-
215,907	-	-	102,627	4,192	5,643
-	-	-	-	-	-
4,590,704	604,953	314,835	2,489,514	4,369	11,255
-	-	-	-	-	-
-	-	-	-	1,522	5,898
3,657,610	653,661	370,656	3,158,675	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,657,610	653,661	370,656	3,158,675	1,522	5,898
933,094	(48,708)	(55,821)	(669,161)	2,847	5,357
-	46,744	60,599	-	-	-
(159,843)	-	-	-	-	(11,668)
(159,843)	46,744	60,599	-	-	(11,668)
773,251	(1,964)	4,778	(669,161)	2,847	(6,311)
2,303,163	42,467	15,086	1,007,736	77,041	37,165
$ 3,076,414	$ 40,503	$ 19,864	$ 338,575	$ 79,888	$ 30,854

(Continued)

BELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
Year Ended September 30, 2024 with Comparative Totals for Year Ended September 30, 2023

	County Attorney Forfeiture Fund	Pretrial Diversion Program	National School Lunch Program	Indigent Health Care Fund
REVENUES				
Ad valorem taxes	$ -	$ -	$ -	$ 3,227,147
Hotel occupancy tax	-	-	-	-
Fees of office	-	36,500	-	-
Fines and forfeits	-	-	-	-
Intergovernmental	-	-	133,707	-
Adult probation program payments	-	-	-	-
Interest and other	237	2,372	22,377	15,691
Contributions for assistance programs	-	-	-	-
TOTAL REVENUES	237	38,872	156,084	3,242,838
EXPENDITURES				
General administration	-	-	-	-
Judicial and legal	-	-	-	-
Public safety	-	-	495,490	-
Health and human services	-	-	-	3,192,839
Countywide road and bridge	-	-	-	-
Conservation	-	-	-	-
Law library books and services	-	-	-	-
TOTAL EXPENDITURES	-	-	495,490	3,192,839
Excess (deficiency) of revenues over expenditures	237	38,872	(339,406)	49,999
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	339,406	-
Transfers out	-	(38,872)	-	-
NET OTHER FINANCING SOURCES (USES)	-	(38,872)	339,406	-
Net change in fund balances	237	-	-	49,999
Fund balances at beginning of year	4,338	-	-	199,344
Fund balances at end of year	$ 4,575	$ -	$ -	$ 249,343

Indigent Health Care Administration	Texas Health Institute	Community Relief Fund	Communication Center	Communication Center Special Projects Fund	Bell County Expo/4-H Youth Fund
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	8,510	-	-
-	-	-	-	-	-
-	-	202,241	3,908,123	-	-
-	-	-	-	-	-
303,053	4,691	-	403,988	1,043,371	30,941
-	-	-	-	-	-
303,053	4,691	202,241	4,320,621	1,043,371	30,941
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	10,254,550	536,163	-
598,898	5,636	220,388	-	-	-
-	-	-	-	-	-
-	-	-	-	-	200,000
-	-	-	-	-	-
598,898	5,636	220,388	10,254,550	536,163	200,000
(295,845)	(945)	(18,147)	(5,933,929)	507,208	(169,059)
-	1,000	-	7,266,337	175,000	41,298
(1,000)	-	-	(45,000)	-	-
(1,000)	1,000	-	7,221,337	175,000	41,298
(296,845)	55	(18,147)	1,287,408	682,208	(127,761)
378,421	1,590	43,581	4,269,795	735,892	678,907
$ 81,576	$ 1,645	$ 25,434	$ 5,557,203	$ 1,418,100	$ 551,146

(Continued)

BELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
Year Ended September 30, 2024 with Comparative Totals for Year Ended September 30, 2023

	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	-	660	-	-
Intergovernmental	-	-	-	-
Adult probation program payments	-	-	-	-
Interest and other	1,704	6,183	13,361	136
Contributions for assistance programs	-	-	-	-
TOTAL REVENUES	1,704	6,843	13,361	136
EXPENDITURES				
General administration	-	-	-	-
Judicial and legal	-	-	-	-
Public safety	14,068	36,313	-	-
Health and human services	-	-	-	-
Countywide road and bridge	-	-	-	-
Conservation	-	-	-	-
Law library books and services	-	-	-	-
TOTAL EXPENDITURES	14,068	36,313	-	-
Excess (deficiency) of revenues over expenditures	(12,364)	(29,470)	13,361	136
OTHER FINANCING SOURCES (USES)				
Transfers in	-	45,000	-	-
Transfers out	-	(3,316)	-	-
NET OTHER FINANCING SOURCES (USES)	-	41,684	-	-
Net change in fund balances	(12,364)	12,214	13,361	136
Fund balances at beginning of year	31,575	98,664	13,381	2,494
Fund balances at end of year	$ 19,211	$ 110,878	$ 26,742	$ 2,630

	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
	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	-	-	-	-	-	-
	118,080	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	16,687	686	220	-	-	690,075
	-	-	-	-	-	-
	134,767	686	220	-	-	690,075
	-	-	-	-	-	-
	43,617	-	270	-	-	-
	-	-	-	-	-	600,536
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	43,617	-	270	-	-	600,536
	91,150	686	(50)	-	-	89,539
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	91,150	686	(50)	-	-	89,539
	266,079	12,556	4,058	6	5	619,402
	$ 357,229	$ 13,242	$ 4,008	$ 6	$ 5	$ 708,941

(Continued)

BELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
Year Ended September 30, 2024 with Comparative Totals for Year Ended September 30, 2023

	Sheriff Forfeiture Fund	27th Judicial District Fund	Drug Court	Veterans Court
REVENUES				
Ad valorem taxes	$ -	$ -	$ -	$ -
Hotel occupancy tax	-	-	-	-
Fees of office	-	-	44,771	-
Fines and forfeits	-	-	-	-
Intergovernmental	-	22,500	63,047	50,247
Adult probation program payments	-	-	-	-
Interest and other	890	618	10,793	1,155
Contributions for assistance programs	-	-	-	995
TOTAL REVENUES	890	23,118	118,611	52,397
EXPENDITURES				
General administration	-	-	-	-
Judicial and legal	-	23,932	69,275	60,580
Public safety	-	-	-	-
Health and human services	-	-	-	-
Countywide road and bridge	-	-	-	-
Conservation	-	-	-	-
Law library books and services	-	-	-	-
TOTAL EXPENDITURES	-	23,932	69,275	60,580
Excess (deficiency) of revenues over expenditures	890	(814)	49,336	(8,183)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	8,200
Transfers out	-	-	(8,200)	-
NET OTHER FINANCING SOURCES (USES)	-	-	(8,200)	8,200
Net change in fund balances	890	(814)	41,136	17
Fund balances at beginning of year	16,288	3,216	178,197	-
Fund balances at end of year	$ 17,178	$ 2,402	$ 219,333	$ 17

	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
	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-
	-	-	-	33,161	9,106	64,724
	-	-	-	-	-	-
	1,865	-	481,992	-	-	-
	-	-	-	-	-	-
	-	52	6,020	44,192	5,291	7,289
	-	-	-	-	-	-
	1,865	52	488,012	77,353	14,397	72,013
	-	-	-	-	-	-
	-	-	-	4,297	19,005	32,779
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	459,191	-	-	-
	-	-	-	-	-	-
	-	-	459,191	4,297	19,005	32,779
	1,865	52	28,821	73,056	(4,608)	39,234
	-	-	17,355	-	-	-
	(35,994)	-	-	-	-	-
	(35,994)	-	17,355	-	-	-
	(34,129)	52	46,176	73,056	(4,608)	39,234
	34,129	959	69,245	809,408	104,600	137,454
	$ -	$ 1,011	$ 115,421	$ 882,464	$ 99,992	$ 176,688

(Continued)

BELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
Year Ended September 30, 2024 with Comparative Totals for Year Ended September 30, 2023

	Court Records Preservation	Bell County Records Management	County Clerk Records Management	Constable Forfeiture Fund
REVENUES				
Ad valorem taxes	$ -	$ -	$ -	$ -
Hotel occupancy tax	-	-	-	-
Fees of office	85,826	97,507	308,307	-
Fines and forfeits	-	-	-	-
Intergovernmental	-	-	-	-
Adult probation program payments	-	-	-	-
Interest and other	3,912	40,357	79,996	202
Contributions for assistance programs	-	-	-	-
TOTAL REVENUES	89,738	137,864	388,303	202
EXPENDITURES				
General administration	-	-	-	-
Judicial and legal	36,645	14,905	6,914	-
Public safety	-	-	-	-
Health and human services	-	-	-	-
Countywide road and bridge	-	-	-	-
Conservation	-	-	-	-
Law library books and services	-	-	-	-
TOTAL EXPENDITURES	36,645	14,905	6,914	-
Excess (deficiency) of revenues over expenditures	53,093	122,959	381,389	202
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
NET OTHER FINANCING SOURCES (USES)	-	-	-	-
Net change in fund balances	53,093	122,959	381,389	202
Fund balances at beginning of year	83,726	750,106	1,314,201	3,700
Fund balances at end of year	$ 136,819	$ 873,065	$ 1,695,590	$ 3,902

Election Equipment Services	Electronic Filing Transaction Fee	Sheriff Byrne Grant	Texas Agri-Life Study	Hotel Occupancy Tax	ARPA Funding
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	1,637,922	-
-	64	-	-	-	-
-	-	-	-	-	-
42,563	-	934,149	-	-	255,750
-	-	-	-	-	-
4,319	14,527	8,402	3,270	107,684	190,298
-	-	-	-	-	-
46,882	14,591	942,551	3,270	1,745,606	446,048
34,709	-	-	-	301,933	-
-	526	-	-	-	-
-	-	934,149	-	-	-
-	-	-	-	-	505,750
-	-	-	-	-	-
-	-	-	313	-	-
-	-	-	-	-	-
34,709	526	934,149	313	301,933	505,750
12,173	14,065	8,402	2,957	1,443,673	(59,702)
-	-	-	-	-	-
(9,745)	-	(23,787)	-	(1,443,673)	-
(9,745)	-	(23,787)	-	(1,443,673)	-
2,428	14,065	(15,385)	2,957	-	(59,702)
73,251	265,889	15,385	59,927	-	495,161
$ 75,679	$ 279,954	$ -	$ 62,884	$ -	$ 435,459

(Continued)

BELL COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
Year Ended September 30, 2024 with Comparative Totals for Year Ended September 30, 2023

	ASR Project	LEOSE Funding	Animal Control Donations
REVENUES			
Ad valorem taxes	$ -	$ -	$ -
Hotel occupancy tax	-	-	-
Fees of office	-	-	-
Fines and forfeits	-	-	-
Intergovernmental	-	117,413	-
Adult probation program payments	-	-	-
Interest and other	-	-	-
Contributions for assistance programs	-	-	5,660
TOTAL REVENUES	-	117,413	5,660
EXPENDITURES			
General administration	-	-	-
Judicial and legal	-	-	-
Public safety	-	12,517	2,875
Health and human services	-	-	-
Countywide road and bridge	-	-	-
Conservation	-	-	-
Law library books and services	-	-	-
TOTAL EXPENDITURES	-	12,517	2,875
Excess (deficiency) of revenues over expenditures	-	104,896	2,785
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	24,146
Transfers out	-	-	-
NET OTHER FINANCING SOURCES (USES)	-	-	24,146
Net change in fund balances	-	104,896	26,931
Fund balances at beginning of year	259	-	-
Fund balances at end of year	$ 259	$ 104,896	$ 26,931

Totals	
2024	2023
$ 10,322,144	$ 9,610,007
1,637,922	1,520,050
1,278,391	1,239,366
118,740	166,129
11,598,648	10,465,363
2,025,039	1,926,969
4,512,643	2,977,534
6,655	900
31,500,182	27,906,318
445,792	402,831
320,165	388,643
20,727,263	17,326,582
4,523,511	4,463,052
7,707,093	7,665,780
659,504	77,118
101,465	96,962
34,484,793	30,420,968
(2,984,611)	(2,514,650)
8,919,685	8,300,391
(2,658,698)	(2,165,750)
6,260,987	6,134,641
3,276,376	3,619,991
33,295,466	29,675,475
$ 36,571,842	$ 33,295,466

BELL COUNTY, TEXAS
SPECIAL ROAD AND BRIDGE FUND
COMBINING BALANCE SHEET
September 30, 2024 with Comparative Totals
for September 30, 2023

	Maintenance Bridge Fund	Precinct No. 1
ASSETS		
Investments	$ 1,773,105	$ 5,842,388
Accounts receivable, net	329	5,976
Delinquent taxes receivable, net	-	39,548
Due from other funds	752,196	-
Inventories and prepaid items	146,122	-
TOTAL ASSETS	$ 2,671,752	$ 5,887,912
LIABILITIES		
Accounts payable	$ 830	$ 53,745
Accrued expenditures payable and other	750	-
Due to other funds	-	559,570
Unearned revenue	-	37,410
TOTAL LIABILITIES	1,580	650,725
FUND BALANCES		
Nonspendable		
Inventory and prepaid items	146,122	-
Restricted for		
Countywide road and bridge	-	5,169,673
Assigned for		
Countywide road and bridge	2,524,050	67,514
TOTAL FUND BALANCES	2,670,172	5,237,187
TOTAL LIABILITIES AND FUND BALANCES	$ 2,671,752	$ 5,887,912

Precinct No. 2	Precinct No. 3	Precinct No. 4	Totals 2024	Totals 2023
$ 2,927,793	$ 5,230,542	$ 2,290,169	$ 18,063,997	$ 17,442,870
4,288	9,067	2,591	22,251	17,523
28,377	60,005	17,148	145,078	149,653
-	-	-	752,196	53,017
-	-	-	146,122	37,712
$ 2,960,458	$ 5,299,614	$ 2,309,908	$ 19,129,644	$ 17,700,775
$ 26,379	$ 264,483	$ 35,398	$ 380,835	$ 733,659
-	-	-	750	750
163,784	544,226	83,414	1,350,994	53,018
26,843	56,759	16,221	137,233	128,171
217,006	865,468	135,033	1,869,812	915,598
-	-	-	146,122	37,712
2,569,966	4,327,054	2,099,908	14,166,601	14,232,994
173,486	107,092	74,967	2,947,109	2,514,471
2,743,452	4,434,146	2,174,875	17,259,832	16,785,177
$ 2,960,458	$ 5,299,614	$ 2,309,908	$ 19,129,644	$ 17,700,775

BELL COUNTY, TEXAS
SPECIAL ROAD AND BRIDGE FUND
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
Year Ended September 30, 2024 with Comparative Totals for Year Ended September 30, 2023

	Maintenance Bridge Fund	Precinct No. 1
REVENUES		
Ad valorem taxes	$ 250,000	$ 1,856,943
Intergovernmental	-	-
Interest and other	108,618	318,940
TOTAL REVENUES	358,618	2,175,883
EXPENDITURES		
Countywide road and bridge	695,170	1,817,440
TOTAL EXPENDITURES	695,170	1,817,440
Excess (Deficiency) of revenues Over expenditures	(336,552)	358,443
OTHER FINANCING SOURCES(USES)		
Transfers in	877,600	-
Transfers out	-	(239,760)
NET OTHER FINANCING SOURCES(USES)	877,600	(239,760)
Net change in fund balances	541,048	118,683
Fund balances at beginning of year	2,129,124	5,118,504
Fund balances at end of year	$ 2,670,172	$ 5,237,187

Precinct No. 2	Precinct No. 3	Precinct No. 4	Totals 2024	Totals 2023
$ 1,360,549	$ 2,765,928	$ 861,577	$ 7,094,997	$ 6,668,038
-	-	-	-	115,215
165,985	310,625	129,187	1,033,355	880,376
1,526,534	3,076,553	990,764	8,128,352	7,663,629
1,254,991	3,061,347	824,749	7,653,697	7,570,903
1,254,991	3,061,347	824,749	7,653,697	7,570,903
271,543	15,206	166,015	474,655	92,726
-	-	-	877,600	768,290
(168,499)	(372,453)	(96,888)	(877,600)	(768,290)
(168,499)	(372,453)	(96,888)	-	-
103,044	(357,247)	69,127	474,655	92,726
2,640,408	4,791,393	2,105,748	16,785,177	16,692,451
$ 2,743,452	$ 4,434,146	$ 2,174,875	$ 17,259,832	$ 16,785,177

BELL COUNTY, TEXAS
MAINTENANCE BRIDGE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
REVENUES				
Ad valorem taxes	$ 250,000	$ 250,000	$ -	$ 250,000
Interest and other	103,000	108,618	5,618	101,071
TOTAL REVENUES	353,000	358,618	5,618	351,071
EXPENDITURES				
Countywide road and bridge				
Operating expenditures	51,000	10,893	40,107	23,516
Capital outlay	1,796,600	684,277	1,112,323	626,420
TOTAL EXPENDITURES	1,847,600	695,170	1,152,430	649,936
Excess (deficiency) of revenues over expenditures	(1,494,600)	(336,552)	1,158,048	(298,865)
OTHER FINANCING SOURCES (USES)				
Transfers in	877,600	877,600	-	768,290
NET OTHER FINANCING SOURCES (USES)	877,600	877,600	-	768,290
Net change in fund balance	$ (617,000)	541,048	$ 1,158,048	469,425
Fund balance at beginning of year		2,129,124		1,659,699
Fund balance at end of year		$ 2,670,172		$ 2,129,124

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, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
REVENUES				
Ad valorem taxes	$ 1,796,000	$ 1,856,943	$ 60,943	$ 1,730,286
Interest and other	268,800	318,940	50,140	243,543
TOTAL REVENUES	2,064,800	2,175,883	111,083	1,973,829
EXPENDITURES				
Countywide road and bridge				
Operating expenditures	2,021,200	1,672,916	348,284	1,424,202
Professional services	478,300	127,452	350,848	81,815
Capital outlay	25,000	17,072	7,928	-
TOTAL EXPENDITURES	2,524,500	1,817,440	707,060	1,506,017
Excess (deficiency) of revenues over expenditures	(459,700)	358,443	818,143	467,812
OTHER FINANCING SOURCES (USES)				
Transfers out	(245,770)	(239,760)	6,010	(209,897)
NET OTHER FINANCING SOURCES (USES)	(245,770)	(239,760)	6,010	(209,897)
Net change in fund balance	$ (705,470)	118,683	$ 824,153	257,915
Fund balance at beginning of year		5,118,504		4,860,589
Fund balance at end of year		$ 5,237,187		$ 5,118,504

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, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
REVENUES				
Ad valorem taxes	$ 1,287,500	$ 1,360,549	$ 73,049	$ 1,303,006
Interest and other	174,000	165,985	(8,015)	155,703
TOTAL REVENUES	1,461,500	1,526,534	65,034	1,458,709
EXPENDITURES				
Countywide road and bridge				
Operating expenditures	1,597,500	1,233,621	363,879	1,488,672
Professional services	750,030	21,370	728,660	252,699
Capital outlay	50,000	-	50,000	-
TOTAL EXPENDITURES	2,397,530	1,254,991	1,142,539	1,741,371
Excess (deficiency) of revenues over expenditures	(936,030)	271,543	1,207,573	(282,662)
OTHER FINANCING SOURCES (USES)				
Transfers out	(172,723)	(168,499)	4,224	(147,512)
NET OTHER FINANCING SOURCES (USES)	(172,723)	(168,499)	4,224	(147,512)
Net change in fund balance	$ (1,108,753)	103,044	$ 1,211,797	(430,174)
Fund balance at beginning of year		2,640,408		3,070,582
Fund balance at end of year		$ 2,743,452		$ 2,640,408

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, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
REVENUES				
Ad valorem taxes	$ 2,723,500	$ 2,765,928	$ 42,428	$ 2,511,428
Intergovernmental	-	-	-	115,215
Interest and other	297,600	310,625	13,025	258,692
TOTAL REVENUES	3,021,100	3,076,553	55,453	2,885,335
EXPENDITURES				
Countywide road and bridge				
Operating expenditures	3,223,034	2,393,353	829,681	1,933,033
Professional services	766,000	602,857	163,143	363,068
Capital outlay	50,000	65,137	(15,137)	77,438
TOTAL EXPENDITURES	4,039,034	3,061,347	977,687	2,373,539
Excess (deficiency) of revenues over expenditures	(1,017,934)	15,206	1,033,140	511,796
OTHER FINANCING SOURCES (USES)				
Transfers out	(381,790)	(372,453)	9,337	(326,062)
NET OTHER FINANCING SOURCES (USES)	(381,790)	(372,453)	9,337	(326,062)
Net change in fund balance	$ (1,399,724)	(357,247)	$ 1,042,477	185,734
Fund balance at beginning of year		4,791,393		4,605,659
Fund balance at end of year		$ 4,434,146		$ 4,791,393

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, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			2023
	Budget	Actual	Variance With Final Budget	Actual
REVENUES				
Ad valorem taxes	$ 778,500	$ 861,577	$ 83,077	$ 873,318
Interest and other	141,600	129,187	(12,413)	121,367
TOTAL REVENUES	920,100	990,764	70,664	994,685
EXPENDITURES				
Countywide road and bridge				
Operating expenditures	1,289,400	778,189	511,211	1,294,234
Professional services	215,000	46,560	168,440	5,806
Capital outlay	50,000	-	50,000	-
TOTAL EXPENDITURES	1,554,400	824,749	729,651	1,300,040
Excess (deficiency) of revenues over expenditures	(634,300)	166,015	800,315	(305,355)
OTHER FINANCING SOURCES (USES)				
Transfers out	(99,317)	(96,888)	2,429	(84,819)
NET OTHER FINANCING SOURCES (USES)	(99,317)	(96,888)	2,429	(84,819)
Net change in fund balance	$ (733,617)	69,127	$ 802,744	(390,174)
Fund balance at beginning of year		2,105,748		2,495,922
Fund balance at end of year		$ 2,174,875		$ 2,105,748

BELL COUNTY, TEXAS
LAW LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
REVENUES				
Fees of office	$ 200,000	$ 258,128	$ 58,128	$ 256,065
Interest and other	62,500	65,879	3,379	53,843
TOTAL REVENUES	262,500	324,007	61,507	309,908
EXPENDITURES				
Law library books and services				
Conservation				
Personnel	121,128	109,150	11,978	109,984
Operating expenditures	104,200	101,465	2,735	96,962
TOTAL EXPENDITURES	225,328	210,615	14,713	206,946
Excess (deficiency) of revenues over expenditures	37,172	113,392	76,220	102,962
OTHER FINANCING SOURCES (USES)				
Transfers in	17,000	17,000	-	17,000
NET OTHER FINANCING SOURCES (USES)	17,000	17,000	-	17,000
Net change in fund balance	$ 54,172	130,392	$ 76,220	119,962
Fund balance at beginning of year		1,252,433		1,132,471
Fund balance at end of year		$ 1,382,825		$ 1,252,433

BELL COUNTY, TEXAS
LATERAL ROAD FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			2023
	Budget	Actual	Variance With Final Budget	Actual
REVENUES				
Intergovernmental	$ 60,000	$ 54,616	$ (5,384)	$ 59,520
TOTAL REVENUES	60,000	54,616	(5,384)	59,520
EXPENDITURES				
Countywide road and bridge				
Operating expenditures	70,000	53,396	16,604	94,877
TOTAL EXPENDITURES	70,000	53,396	16,604	94,877
Net change in fund balance	$ (10,000)	1,220	$ 11,220	(35,357)
Fund balance at beginning of year		-		35,357
Fund balance at end of year		$ 1,220		$ -

BELL COUNTY, TEXAS
ADULT PROBATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
REVENUES				
Fees of office	$ 326,175	$ 326,175	$ -	$ 307,165
Intergovernmental	2,023,583	2,023,583	-	1,156,471
Adult probation program payments	2,025,039	2,025,039	-	1,914,068
Interest and other	215,907	215,907	-	111,137
TOTAL REVENUES	4,590,704	4,590,704	-	3,488,841
EXPENDITURES				
Public safety				
Personnel	3,056,580	3,056,580	-	2,589,429
Operating expenditures	53,649	53,649	-	88,354
Professional services	143,301	143,301	-	135,079
Capital outlay	894	894	-	148,575
Refunds	403,186	403,186	-	-
TOTAL EXPENDITURES	3,657,610	3,657,610	-	2,961,437
Excess (deficiency) of revenues over expenditures	933,094	933,094	-	527,404
OTHER FINANCING SOURCES (USES)				
Transfers out	(159,843)	(159,843)	-	(32,603)
NET OTHER FINANCING SOURCES (USES)	(159,843)	(159,843)	-	(32,603)
Net change in fund balance	$ 773,251	773,251	$ -	494,801
Fund balance at beginning of year		2,303,163		1,808,362
Fund balance at end of year		$ 3,076,414		$ 2,303,163

BELL COUNTY, TEXAS
ADULT PROBATION CCP FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
REVENUES				
Intergovernmental	$ 604,953	$ 604,953	$ -	$ 596,958
TOTAL REVENUES	604,953	604,953	-	596,958
EXPENDITURES				
Public safety				
Personnel	578,992	578,992	-	518,836
Operating expenditures	15,911	15,911	-	49,045
Professional services	16,070	16,070	-	27,370
Capital outlay	221	221	-	260
Refunds	42,467	42,467	-	-
TOTAL EXPENDITURES	653,661	653,661	-	595,511
Excess (deficiency) of revenues over expenditures	(48,708)	(48,708)	-	1,447
OTHER FINANCING SOURCES (USES)				
Transfers in	46,744	46,744	-	6,684
NET OTHER FINANCING SOURCES (USES)	46,744	46,744	-	6,684
Net change in fund balance	$ (1,964)	(1,964)	$ -	8,131
Fund balance at beginning of year		42,467		34,336
Fund balance at end of year		$ 40,503		$ 42,467

BELL COUNTY, TEXAS
ADULT PROBATION DIVERSION TREATMENT PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
REVENUES				
Intergovernmental	$ 314,835	$ 314,835	$ -	$ 313,335
Adult probation program payments	-	-	-	12,901
TOTAL REVENUES	314,835	314,835	-	326,236
EXPENDITURES				
Public safety				
Personnel	322,643	322,643	-	290,988
Operating expenditures	11,322	11,322	-	13,259
Professional services	21,605	21,605	-	43,908
Refunds	15,086	15,086	-	-
TOTAL EXPENDITURES	370,656	370,656	-	348,155
Excess (deficiency) of revenues over expenditures	(55,821)	(55,821)	-	(21,919)
OTHER FINANCING SOURCES (USES)				
Transfers in	60,599	60,599	-	25,919
NET OTHER FINANCING SOURCES (USES)	60,599	60,599	-	25,919
Net change in fund balance	$ 4,778	4,778	$ -	4,000
Fund balance at beginning of year		15,086		11,086
Fund balance at end of year		$ 19,864		$ 15,086

BELL COUNTY, TEXAS
TEXAS JUVENILE PROBATION COMMISSION GRANTS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			2023
	Budget	Actual	Variance With Final Budget	Actual
REVENUES				
Intergovernmental	$ 2,386,887	$ 2,386,887	$ -	$ 2,473,821
Interest and other	102,627	102,627	-	43,499
TOTAL REVENUES	2,489,514	2,489,514	-	2,517,320
EXPENDITURES				
Public safety				
Personnel	1,486,802	1,486,802	-	1,065,726
Operating expenditures	166,949	166,949	-	55,051
Professional services	945,334	945,334	-	675,162
Capital outlay	527,006	527,006	-	156,095
Refunds	32,584	32,584	-	-
TOTAL EXPENDITURES	3,158,675	3,158,675	-	1,952,034
Net change in fund balance	$ (669,161)	(669,161)	$ -	565,286
Fund balance at beginning of year		1,007,736		442,450
Fund balance at end of year		$ 338,575		$ 1,007,736

BELL COUNTY, TEXAS
COUNTY ATTORNEY STATE SUPPLEMENT GRANT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			2023
	Budget	Actual	Variance With Final Budget	Actual
REVENUES				
Fees of office	$ -	$ -	$ -	$ 7,850
Intergovernmental	177	177	-	-
Interest and other	4,200	4,192	(8)	3,640
TOTAL REVENUES	4,377	4,369	(8)	11,490
EXPENDITURES				
Judicial and legal				
Operating expenditures	4,000	-	4,000	-
Professional services	475	-	475	-
Capital outlay	1,525	1,522	3	8,449
TOTAL EXPENDITURES	6,000	1,522	4,478	8,449
Net change in fund balance	$ (1,623)	2,847	$ 4,470	3,041
Fund balance at beginning of year		77,041		74,000
Fund balance at end of year		$ 79,888		$ 77,041

BELL COUNTY, TEXAS
COUNTY ATTORNEY HOT CHECK FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
REVENUES				
Fees of office	$ 5,000	$ 5,612	$ 612	$ 4,537
Interest and other	4,920	5,643	723	6,094
TOTAL REVENUES	9,920	11,255	1,335	10,631
EXPENDITURES				
Judicial and legal				
Personnel	3,600	3,565	35	-
Operating expenditures	6,400	2,333	4,067	1,923
TOTAL EXPENDITURES	10,000	5,898	4,102	1,923
Excess (deficiency) of revenues over expenditures	(80)	5,357	5,437	8,708
OTHER FINANCING SOURCES (USES)				
Transfers out	(11,700)	(11,668)	32	(11,665)
NET OTHER FINANCING SOURCES (USES)	(11,700)	(11,668)	32	(11,665)
Net change in fund balance	$ (11,780)	(6,311)	$ 5,469	(2,957)
Fund balance at beginning of year		37,165		40,122
Fund balance at end of year		$ 30,854		$ 37,165

BELL COUNTY, TEXAS
COUNTY ATTORNEY FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
REVENUES				
Interest and other	$ 150	$ 237	$ 87	$ 193
TOTAL REVENUES	150	237	87	193
EXPENDITURES				
Judicial and legal				
Operating expenditures	25	-	25	-
Professional services	1,000	-	1,000	-
TOTAL EXPENDITURES	1,025	-	1,025	-
Net change in fund balance	$ (875)	237	$ 1,112	193
Fund balance at beginning of year		4,338		4,145
Fund balance at end of year		$ 4,575		$ 4,338

BELL COUNTY, TEXAS
PRETRIAL DIVERSION PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			2023
	Budget	Actual	Variance With Final Budget	Actual
REVENUES				
Fees of office	$ 45,000	$ 36,500	$ (8,500)	$ 22,000
Interest and other	500	2,372	1,872	785
TOTAL REVENUES	45,500	38,872	(6,628)	22,785
EXPENDITURES				
Judicial and legal				
Operating expenditures	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
Excess (deficiency) of revenues over expenditures	45,500	38,872	(6,628)	22,785
OTHER FINANCING SOURCES (USES)				
Transfers out	(45,500)	(38,872)	6,628	(22,785)
NET OTHER FINANCING SOURCES (USES)	(45,500)	(38,872)	6,628	(22,785)
Net change in fund balance	$ -	-	$ -	-
Fund balance at beginning of year		-		-
Fund balance at end of year		$ -		$ -

BELL COUNTY, TEXAS
NATIONAL SCHOOL LUNCH PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
REVENUES				
Intergovernmental	$ 92,100	$ 133,707	$ 41,607	$ 109,489
Interest and other	76,493	22,377	(54,116)	73,474
TOTAL REVENUES	168,593	156,084	(12,509)	182,963
EXPENDITURES				
Public safety				
Personnel	239,752	238,562	1,190	215,801
Operating expenditures	262,904	240,148	22,756	205,612
Professional services	18,800	16,780	2,020	17,567
TOTAL EXPENDITURES	521,456	495,490	25,966	438,980
Excess (deficiency) of revenues over expenditures	(352,863)	(339,406)	13,457	(256,017)
OTHER FINANCING SOURCES (USES)				
Transfers in	277,313	339,406	62,093	256,017
NET OTHER FINANCING SOURCES (USES)	277,313	339,406	62,093	256,017
Net change in fund balance	$ (75,550)	-	$ 75,550	-
Fund balance at beginning of year		-		-
Fund balance at end of year		$ -		$ -

BELL COUNTY, TEXAS
INDIGENT HEALTH CARE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
REVENUES				
Ad valorem taxes	$ 3,329,000	$ 3,227,147	$ (101,853)	$ 2,941,969
Interest and other	24,000	15,691	(8,309)	17,146
TOTAL REVENUES	3,353,000	3,242,838	(110,162)	2,959,115
EXPENDITURES				
Health and human services				
Operating expenditures	300,000	300,000	-	300,000
Professional services	3,053,000	2,892,839	160,161	2,931,604
TOTAL EXPENDITURES	3,353,000	3,192,839	160,161	3,231,604
Net change in fund balance	$ -	49,999	$ 49,999	(272,489)
Fund balance at beginning of year		199,344		471,833
Fund balance at end of year		$ 249,343		$ 199,344

BELL COUNTY, TEXAS
INDIGENT HEALTH CARE ADMINISTRATION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			2023
	Budget	Actual	Variance With Final Budget	Actual
REVENUES				
Interest and other	$ 304,800	$ 303,053	$ (1,747)	$ 383,281
TOTAL REVENUES	304,800	303,053	(1,747)	383,281
EXPENDITURES				
Health and human services				
Personnel	547,082	489,947	57,135	464,848
Operating expenditures	55,155	36,848	18,307	34,686
Professional services	94,475	72,103	22,372	79,706
TOTAL EXPENDITURES	696,712	598,898	97,814	579,240
Excess (deficiency) of revenues over expenditures	(391,912)	(295,845)	96,067	(195,959)
OTHER FINANCING SOURCES (USES)				
Transfers in	100,000	-	(100,000)	100,000
Transfers out	(1,000)	(1,000)	-	-
NET OTHER FINANCING SOURCES (USES)	99,000	(1,000)	(100,000)	100,000
Net change in fund balance	$ (292,912)	(296,845)	$ (3,933)	(95,959)
Fund balance at beginning of year		378,421		474,380
Fund balance at end of year		$ 81,576		$ 378,421

BELL COUNTY, TEXAS
TEXAS HEALTH INSTITUTE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
REVENUES				
Interest and other	$ 5,000	$ 4,691	$ (309)	$ 1,840
TOTAL REVENUES	5,000	4,691	(309)	1,840
EXPENDITURES				
Health and human services				
Operating expenditures	5,636	5,636	-	2,378
TOTAL EXPENDITURES	5,636	5,636	-	2,378
Excess (deficiency) of revenues over expenditures	(636)	(945)	(309)	(538)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	1,000	1,000	-
Transfers out	-	-	-	-
NET OTHER FINANCING SOURCES (USES)	-	1,000	1,000	-
Net change in fund balance	$ (636)	55	$ 691	(538)
Fund balance at beginning of year		1,590		2,128
Fund balance at end of year		$ 1,645		$ 1,590

BELL COUNTY, TEXAS
COMMUNITY RELIEF FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
REVENUES				
Intergovernmental	$ 130,000	$ 202,241	$ 72,241	$ 187,455
TOTAL REVENUES	130,000	202,241	72,241	187,455
EXPENDITURES				
Health and human services				
Assistance to governmental units & others	229,000	220,388	8,612	205,550
TOTAL EXPENDITURES	229,000	220,388	8,612	205,550
Net change in fund balance	$ (99,000)	(18,147)	$ 80,853	(18,095)
Fund balance at beginning of year		43,581		61,676
Fund balance at end of year		$ 25,434		$ 43,581

BELL COUNTY, TEXAS
COMMUNICATION CENTER
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			2023
	Budget	Actual	Variance With Final Budget	Actual
REVENUES				
Fees of office	$ 8,250	$ 8,510	$ 260	$ 8,260
Intergovernmental	3,904,910	3,908,123	3,213	3,873,165
Interest and other	116,500	403,988	287,488	165,668
TOTAL REVENUES	4,029,660	4,320,621	290,961	4,047,093
EXPENDITURES				
Public safety				
Personnel	9,035,347	8,157,935	877,412	7,800,042
Operating expenditures	432,175	356,335	75,840	361,526
Professional services	1,441,375	1,414,155	27,220	1,230,556
Capital outlay	444,100	326,125	117,975	393,223
TOTAL EXPENDITURES	11,352,997	10,254,550	1,098,447	9,785,347
Excess (deficiency) of revenues over expenditures	(7,323,337)	(5,933,929)	1,389,408	(5,738,254)
OTHER FINANCING SOURCES (USES)				
Transfers in	7,266,337	7,266,337	-	6,806,432
Transfers out	(45,000)	(45,000)	-	(45,000)
NET OTHER FINANCING SOURCES (USES)	7,221,337	7,221,337	-	6,761,432
Net change in fund balance	$ (102,000)	1,287,408	$ 1,389,408	1,023,178
Fund balance at beginning of year		4,269,795		3,246,617
Fund balance at end of year		$ 5,557,203		$ 4,269,795

BELL COUNTY, TEXAS
COMMUNICATION CENTER SPECIAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
REVENUES				
Interest and other	$ 20,000	$ 1,043,371	$ 1,023,371	$ 32,174
TOTAL REVENUES	20,000	1,043,371	1,023,371	32,174
EXPENDITURES				
Public safety				
Capital outlay	919,500	536,163	383,337	-
TOTAL EXPENDITURES	919,500	536,163	383,337	-
Excess (deficiency) of revenues over expenditures	(899,500)	507,208	1,406,708	32,174
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	$ (724,500)	682,208	$ 1,406,708	207,174
Fund Balance at Beginning of Year		735,892		528,718
Fund Balance at End of Year		$ 1,418,100		$ 735,892

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, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
REVENUES				
Interest and other	$ 30,000	$ 30,941	$ 941	$ 27,165
TOTAL REVENUES	30,000	30,941	941	27,165
EXPENDITURES				
Conservation				
Operating expenditures	-	-	-	1,147
Professional services	210,000	200,000	10,000	180
TOTAL EXPENDITURES	210,000	200,000	10,000	1,327
Excess (deficiency) of revenues over expenditures	(180,000)	(169,059)	10,941	25,838
OTHER FINANCING SOURCES (USES)				
Transfers in	100,000	41,298	(58,702)	45,038
NET OTHER FINANCING SOURCES (USES)	100,000	41,298	(58,702)	45,038
Net change in fund balance	$ (80,000)	(127,761)	$ (47,761)	70,876
Fund balance at beginning of year		678,907		608,031
Fund balance at end of year		$ 551,146		$ 678,907

BELL COUNTY, TEXAS
BELL COUNTY ORGANIZED CRIME FEDERAL FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			2023
	Budget	Actual	Variance With Final Budget	Actual
REVENUES				
Interest and other	$ -	$ 1,704	$ 1,704	$ 1,398
TOTAL REVENUES	-	1,704	1,704	1,398
EXPENDITURES				
Public safety				
Operating expenditures	2,850	3,428	(578)	-
Professional services	200	140	60	-
Capital outlay	11,500	10,500	1,000	-
TOTAL EXPENDITURES	14,550	14,068	482	-
Net Change in Fund Balance	$ (14,550)	(12,364)	$ 2,186	1,398
Fund Balance at Beginning of Year		31,575		30,177
Fund Balance at End of Year		$ 19,211		$ 31,575

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, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
REVENUES				
Fines and forfeits	$ 20,000	$ 660	$ (19,340)	$ 71,638
Interest and other	4,500	6,183	1,683	3,754
TOTAL REVENUES	24,500	6,843	(17,657)	75,392
EXPENDITURES				
Public safety				
Personnel	14,586	10,743	3,843	10,716
Operating expenditures	39,550	12,168	27,382	26,108
Professional services	17,400	13,402	3,998	3,659
Capital outlay	1,000	-	1,000	-
TOTAL EXPENDITURES	72,536	36,313	36,223	40,483
Excess (deficiency) of revenues over expenditures	45,000	(29,470)	18,566	34,909
OTHER FINANCING SOURCES (USES)				
Transfers in	-	45,000	45,000	45,000
Transfers out	-	(3,316)	(3,316)	-
NET OTHER FINANCING SOURCES (USES)	-	41,684	41,684	45,000
Net change in fund balance	$ 45,000	12,214	$ 60,250	79,909
Fund balance at beginning of year		98,664		18,755
Fund balance at end of year		$ 110,878		$ 98,664

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, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			2023
	Budget	Actual	Variance With Final Budget	Actual
REVENUES				
Interest and other	$ 2,150	$ 13,361	$ 11,211	$ 11,260
TOTAL REVENUES	2,150	13,361	11,211	11,260
EXPENDITURES				
Public safety				
Operating expenditures	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
Net change in fund balance	$ 2,150	13,361	$ 11,211	11,260
Fund balance at beginning of year		13,381		2,121
Fund balance at end of year		$ 26,742		$ 13,381

BELL COUNTY, TEXAS
CEMETERY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			2023
	Budget	Actual	Variance With Final Budget	Actual
REVENUES				
Interest and other	$ 100	$ 136	$ 36	$ 110
TOTAL REVENUES	100	136	36	110
EXPENDITURES				
Conservation				
Operating expenditures	100	-	100	-
TOTAL EXPENDITURES	100	-	100	-
Net change in fund balance	$ -	136	$ 136	110
Fund balance at beginning of year		2,494		2,384
Fund balance at end of year		$ 2,630		$ 2,494

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, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			2023
	Budget	Actual	Variance With Final Budget	Actual
REVENUES				
Fines and forfeits	$ 50,000	$ 118,080	$ 68,080	$ 90,708
Interest and other	10,000	16,687	6,687	10,221
TOTAL REVENUES	60,000	134,767	74,767	100,929
EXPENDITURES				
Judicial and legal				
Personnel	20,238	13,588	6,650	8,081
Operating expenditures	52,250	9,185	43,065	6,050
Professional services	18,200	2,223	15,977	1,163
Capital outlay	20,000	18,621	1,379	30,246
TOTAL EXPENDITURES	110,688	43,617	67,071	45,540
Net change in fund balance	$ (50,688)	91,150	$ 141,838	55,389
Fund balance at beginning of year		266,079		210,690
Fund balance at end of year		$ 357,229		$ 266,079

BELL COUNTY, TEXAS
DISTRICT ATTORNEY DHS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
REVENUES				
Interest and other	$ 600	$ 686	$ 86	$ 564
TOTAL REVENUES	600	686	86	564
EXPENDITURES				
Judicial and legal				
Operating expenditures	2,000	-	2,000	1,307
TOTAL EXPENDITURES	2,000	-	2,000	1,307
Net change in fund balance	$ (1,400)	686	$ 2,086	(743)
Fund balance at beginning of year		12,556		13,299
Fund balance at end of year		$ 13,242		$ 12,556

BELL COUNTY, TEXAS
DISTRICT ATTORNEY HOT CHECK FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
REVENUES				
Fees of office	$ -	$ -	$ -	$ 150
Interest and other	400	220	(180)	176
TOTAL REVENUES	400	220	(180)	326
EXPENDITURES				
Judicial and legal				
Operating expenditures	900	244	656	-
Professional services	200	26	174	120
TOTAL EXPENDITURES	1,100	270	830	120
Net change in fund balance	$ (700)	(50)	$ 650	206
Fund balance at beginning of year		4,058		3,852
Fund balance at end of year		$ 4,008		$ 4,058

BELL COUNTY, TEXAS
DISTRICT ATTORNEY FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			2023
	Budget	Actual	Variance With Final Budget	Actual
REVENUES				
Interest and other	$ -	$ -	$ -	$ -
TOTAL REVENUES	-	-	-	-
EXPENDITURES				
Judicial and legal				
Professional services	5	-	5	-
TOTAL EXPENDITURES	5	-	5	-
Net change in fund balance	$ (5)	-	$ 5	-
Fund balance at beginning of year		6		6
Fund balance at end of year		$ 6		$ 6

BELL COUNTY, TEXAS
DISTRICT ATTORNEY FEDERAL FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
REVENUES				
Interest and other	$ -	$ -	$ -	$ -
TOTAL REVENUES	-	-	-	-
EXPENDITURES				
Judicial and legal				
Professional services	5	-	5	-
TOTAL EXPENDITURES	$ 5	-	$ 5	-
Net change in fund balance	$ (5)	-	$ 5	-
Fund balance at beginning of year		5		5
Fund balance at end of year		$ 5		$ 5

BELL COUNTY, TEXAS
INMATE COMMISSARY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
REVENUES				
Interest and other	$ 620,400	$ 690,075	$ 69,675	$ 613,717
TOTAL REVENUES	620,400	690,075	69,675	613,717
EXPENDITURES				
Public safety				
Operating expenditures	932,500	503,581	428,919	470,460
Professional services	15,000	7,234	7,766	8,093
Capital outlay	217,500	89,721	127,779	34,681
TOTAL EXPENDITURES	1,165,000	600,536	564,464	513,234
Net change in fund balance	$ (544,600)	89,539	$ 634,139	100,483
Fund balance at beginning of year		619,402		518,919
Fund balance at end of year		$ 708,941		$ 619,402

BELL COUNTY, TEXAS
SHERIFF FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
REVENUES				
Fines and forfeits	$ 500	$ -	$ (500)	$ 3,783
Interest and other	700	890	190	786
TOTAL REVENUES	1,200	890	(310)	4,569
EXPENDITURES				
Public safety				
Capital outlay	(1,200)	-	(1,200)	-
TOTAL EXPENDITURES	(1,200)	-	(1,200)	-
Net change in fund balance	$ 2,400	890	$ (1,510)	4,569
Fund Balance at Beginning of Year		16,288		11,719
Fund Balance at End of Year		$ 17,178		$ 16,288

BELL COUNTY, TEXAS
27TH JUDICIAL DISTRICT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
REVENUES				
Intergovernmental	$ 22,500	$ 22,500	$ -	$ -
Interest and other	250	618	368	22,899
TOTAL REVENUES	22,750	23,118	368	22,899
EXPENDITURES				
Judicial and legal				
Personnel	24,650	23,932	718	22,497
TOTAL EXPENDITURES	24,650	23,932	718	22,497
Net change in fund balance	$ (1,900)	(814)	$ 1,086	402
Fund balance at beginning of year		3,216		2,814
Fund balance at end of year		$ 2,402		$ 3,216

BELL COUNTY, TEXAS
DRUG COURT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			2023
	Budget	Actual	Variance With Final Budget	Actual
REVENUES				
Fees of office	$ 40,000	$ 44,771	$ 4,771	$ 38,237
Intergovernmental	64,860	63,047	(1,813)	49,850
Interest and other	-	10,793	10,793	7,114
TOTAL REVENUES	104,860	118,611	13,751	95,201
EXPENDITURES				
Judicial and legal				
Personnel	65,610	41,605	24,005	55,209
Operating expenditures	2,656	1,661	995	2,656
Professional services	15,995	26,009	(10,014)	12,115
TOTAL EXPENDITURES	84,261	69,275	14,986	69,980
Excess (deficiency) of revenues over expenditures	20,599	49,336	28,737	25,221
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	4,982
Transfers out	-	(8,200)	(8,200)	(4,343)
NET OTHER FINANCING SOURCES (USES)	-	(8,200)	(8,200)	639
Net change in fund balance	$ 20,599	41,136	$ 20,537	25,860
Fund balance at beginning of year		178,197		152,337
Fund balance at end of year		$ 219,333		$ 178,197

BELL COUNTY, TEXAS
VETERANS COURT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
REVENUES				
Intergovernmental	$ 58,090	$ 50,247	$ (7,843)	$ 44,404
Interest and other	-	1,155	1,155	1,963
Contributions for assistance programs	-	995	995	900
TOTAL REVENUES	58,090	52,397	(5,693)	47,267
EXPENDITURES				
Judicial and legal				
Personnel	47,663	45,103	2,560	43,880
Operating expenditures	4,654	1,722	2,932	5,644
Professional services	16,213	12,294	3,919	10,417
Capital outlay	-	1,461	(1,461)	-
TOTAL EXPENDITURES	68,530	60,580	7,950	59,941
Excess (deficiency) of revenues over expenditures	(10,440)	(8,183)	2,257	(12,674)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	8,200	8,200	12,674
NET OTHER FINANCING SOURCES (USES)	-	8,200	8,200	12,674
Net change in fund balance	$ (10,440)	17	$ 10,457	-
Fund balance at beginning of year		-		-
Fund balance at end of year		$ 17		$ -

BELL COUNTY, TEXAS
REGIONAL HABITAT CONSERVATION GRANT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
REVENUES				
Intergovernmental	$ 1,121,480	$ 481,992	$ (639,488)	$ 93,729
Interest and other	-	6,020	6,020	1,078
TOTAL REVENUES	1,121,480	488,012	(633,468)	94,807
EXPENDITURES				
Conservation				
Professional services	1,138,840	459,191	679,649	69,402
TOTAL EXPENDITURES	1,138,840	459,191	679,649	69,402
Excess (deficiency) of revenues over expenditures	(17,360)	28,821	46,181	25,405
OTHER FINANCING SOURCES (USES)				
Transfers in	17,360	17,355	(5)	17,355
NET OTHER FINANCING SOURCES (USES)	17,360	17,355	(5)	17,355
Net change in fund balance	$ -	46,176	$ 46,176	42,760
Fund balance at beginning of year		69,245		26,485
Fund balance at end of year		$ 115,421		$ 69,245

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, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			2023
	Budget	Actual	Variance With Final Budget	Actual
REVENUES				
Fees of office	$ 30,800	$ 33,161	$ 2,361	$ 32,402
Interest and other	37,100	44,192	7,092	35,735
TOTAL REVENUES	67,900	77,353	9,453	68,137
EXPENDITURES				
Judicial and legal				
Operating expenditures	2,725	2,130	595	2,118
Capital outlay	7,325	2,167	5,158	28,719
TOTAL EXPENDITURES	10,050	4,297	5,753	30,837
Net change in fund balance	$ 57,850	73,056	$ 15,206	37,300
Fund balance at beginning of year		809,408		772,108
Fund balance at end of year		$ 882,464		$ 809,408

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, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			2023
	Budget	Actual	Variance With Final Budget	Actual
REVENUES				
Fees of office	$ 7,500	$ 9,106	$ 1,606	$ 7,681
Interest and other	5,500	5,291	(209)	4,948
TOTAL REVENUES	13,000	14,397	1,397	12,629
EXPENDITURES				
Judicial and legal				
Operating expenditures	8,900	-	8,900	-
Capital outlay	17,600	19,005	(1,405)	13,055
TOTAL EXPENDITURES	26,500	19,005	7,495	13,055
Net Change in Fund Balance	$ (13,500)	(4,608)	$ 8,892	(426)
Fund balance at beginning of year		104,600		105,026
Fund balance at end of year		$ 99,992		$ 104,600

BELL COUNTY, TEXAS
DISTRICT CLERK TECHNOLOGY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
REVENUES				
Fees of office	$ 55,000	$ 64,724	$ 9,724	$ 56,453
Interest and other	5,500	7,289	1,789	4,543
TOTAL REVENUES	60,500	72,013	11,513	60,996
EXPENDITURES				
Judicial and legal				
Capital outlay	33,500	32,779	721	-
TOTAL EXPENDITURES	33,500	32,779	721	-
Net change in fund balance	$ 27,000	39,234	$ 12,234	60,996
Fund balance at beginning of year		137,454		76,458
Fund balance at end of year		$ 176,688		$ 137,454

BELL COUNTY, TEXAS
COURT RECORDS PRESERVATION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			
	Budget	**Actual**	**Variance With Final Budget**	**2023 Actual**
REVENUES				
Fees of office	$ 85,000	$ 85,826	$ 826	$ 87,105
Interest and other	3,600	3,912	312	3,631
TOTAL REVENUES	88,600	89,738	1,138	90,736
EXPENDITURES				
Judicial and legal				
Personnel	109,883	36,645	73,238	105,637
TOTAL EXPENDITURES	109,883	36,645	73,238	105,637
Net change in fund balance	$ (21,283)	53,093	$ 74,376	(14,901)
Fund balance at beginning of year		83,726		98,627
Fund balance at end of year		$ 136,819		$ 83,726

BELL COUNTY, TEXAS
BELL COUNTY RECORDS MANAGEMENT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
REVENUES				
Fees of office	$ 85,000	$ 97,507	$ 12,507	$ 89,398
Interest and other	30,000	40,357	10,357	31,367
TOTAL REVENUES	115,000	137,864	22,864	120,765
EXPENDITURES				
Judicial and legal				
Operating expenditures	15,000	14,905	95	28,705
TOTAL EXPENDITURES	15,000	14,905	95	28,705
Net change in fund balance	$ 100,000	122,959	$ 22,959	92,060
Fund balance at beginning of year		750,106		658,046
Fund balance at end of year		$ 873,065		$ 750,106

BELL COUNTY, TEXAS
COUNTY CLERK RECORDS MANAGEMENT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
REVENUES				
Fees of office	$ 325,000	$ 308,307	$ (16,693)	$ 322,002
Interest and other	50,000	79,996	29,996	52,658
TOTAL REVENUES	375,000	388,303	13,303	374,660
EXPENDITURES				
Judicial and legal				
Personnel	7,100	6,914	186	-
Operating expenditures	492,900	-	492,900	-
TOTAL EXPENDITURES	500,000	6,914	493,086	-
Net change in fund balance	$ (125,000)	381,389	$ 506,389	374,660
Fund balance at beginning of year		1,314,201		939,541
Fund balance at end of year		$ 1,695,590		$ 1,314,201

BELL COUNTY, TEXAS
CONSTABLE FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
REVENUES				
Interest and other	$ 150	$ 202	$ 52	$ 165
TOTAL REVENUES	150	202	52	165
EXPENDITURES				
Public safety				
Professional services	150	-	150	-
TOTAL EXPENDITURES	150	-	150	-
Net change in fund balance	$ -	202	$ 202	165
Fund balance at beginning of year		3,700		3,535
Fund balance at end of year		$ 3,902		$ 3,700

BELL COUNTY, TEXAS
ELECTION EQUIPMENT SERVICES
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			2023
	Budget	Actual	Variance With Final Budget	Actual
REVENUES				
Intergovernmental	$ 75,000	$ 42,563	$ (32,437)	$ -
Interest and other	3,500	4,319	819	87,322
TOTAL REVENUES	78,500	46,882	(31,618)	87,322
EXPENDITURES				
General administration				
Operating expenditures	33,200	30,184	3,016	14,071
Capital outlay	5,000	4,525	475	-
TOTAL EXPENDITURES	38,200	34,709	3,491	14,071
Excess (deficiency) of revenues over expenditures	40,300	12,173	(28,127)	73,251
OTHER FINANCING SOURCES(USES)				
Transfers out	-	(9,745)	(9,745)	-
NET OTHER FINANCING SOURCES (USES)	-	(9,745)	(9,745)	-
Net Change in Fund Balance	$ 40,300	2,428	$ (47,617)	73,251
Fund Balance at Beginning of Year		73,251		-
Fund Balance at End of Year		$ 75,679		$ 73,251

BELL COUNTY, TEXAS
ELECTRONIC FILING TRANSACTION FEE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			2023
	Budget	Actual	Variance With Final Budget	Actual
REVENUES				
Fees of office	$ -	$ 64	$ 64	$ 61
Interest and other	10,000	14,527	4,527	11,799
TOTAL REVENUES	10,000	14,591	4,591	11,860
EXPENDITURES				
Judicial and legal				
Operating expenditures	-	-	-	217
Capital outlay	550	526	24	435
TOTAL EXPENDITURES	550	526	24	652
Net change in fund balance	$ 9,450	14,065	$ 4,615	11,208
Fund balance at beginning of year		265,889		254,681
Fund balance at end of year		$ 279,954		$ 265,889

BELL COUNTY, TEXAS
SHERIFF BYRNE GRANT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
REVENUES				
Intergovernmental	$ 934,170	$ 934,149	$ (21)	$ 628,851
Interest and other	-	8,402	8,402	15,385
TOTAL REVENUES	934,170	942,551	8,381	644,236
EXPENDITURES				
Public safety				
Professional services	48,060	97,458	(49,398)	-
Capital outlay	886,140	836,691	49,449	628,851
TOTAL EXPENDITURES	934,200	934,149	51	628,851
Excess (deficiency) of revenues over expenditures	(30)	8,402	8,432	15,385
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(23,787)	(23,787)	-
NET OTHER FINANCING SOURCES (USES)	-	(23,787)	(23,787)	-
Net change in fund balance	$ (30)	(15,385)	$ (39,142)	15,385
Fund balance at beginning of year		15,385		-
Fund balance at end of year		$ -		$ 15,385

BELL COUNTY, TEXAS
TEXAS AGRI-LIFE STUDY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
REVENUES				
Interest and other	$ -	$ 3,270	$ 3,270	$ 2,704
TOTAL REVENUES	-	3,270	3,270	2,704
EXPENDITURES				
Conservation				
Operating expenditures	60	51	9	-
Professional services	-	-	-	6,389
Capital outlay	300	262	38	-
TOTAL EXPENDITURES	360	313	47	6,389
Excess (deficiency) of revenues over expenditures	(360)	2,957	3,317	(3,685)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	20,000
NET OTHER FINANCING SOURCES (USES)	-	-	-	20,000
Net change in fund balance	$ (360)	2,957	$ 3,317	16,315
Fund balance at beginning of year		59,927		43,612
Fund balance at end of year		$ 62,884		$ 59,927

BELL COUNTY, TEXAS
HOTEL OCCUPANCY TAX
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
REVENUES				
Hotel occupancy taxes	$ 1,610,500	$ 1,637,922	$ 27,422	$ 1,520,050
Interest and other	33,500	107,684	74,184	39,790
TOTAL REVENUES	1,644,000	1,745,606	101,606	1,559,840
EXPENDITURES				
General administration				
Assistance to governmental units & others	327,700	301,933	25,767	278,776
TOTAL EXPENDITURES	327,700	301,933	25,767	278,776
Excess (deficiency) of revenues over expenditures	1,316,300	1,443,673	127,373	1,281,064
OTHER FINANCING SOURCES (USES)				
Transfers out	(1,460,400)	(1,443,673)	16,727	(1,281,064)
NET OTHER FINANCING SOURCES (USES)	(1,460,400)	(1,443,673)	16,727	(1,281,064)
Net change in fund balance	$ (144,100)	-	$ 144,100	-
Fund balance at beginning of year		-		-
Fund balance at end of year		$ -		$ -

BELL COUNTY, TEXAS
ARPA FUNDING
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
REVENUES				
Intergovernmental	$ 4,399,000	$ 255,750	$ (4,143,250)	$ 532,868
Interest and other	-	190,298	190,298	210,638
TOTAL REVENUES	4,399,000	446,048	(3,952,952)	743,506
EXPENDITURES				
Health and human services				
Operating expenditures	-	-	-	172
Professional services	-	5,750	(5,750)	27,455
Capital outlay	3,618,000	-	3,618,000	255,242
Assistance to governmental units & others	531,000	500,000	31,000	-
TOTAL EXPENDITURES	4,149,000	505,750	3,643,250	282,869
Net change in fund balance	$ 250,000	(59,702)	$ (309,702)	460,637
Fund balance at beginning of year		495,161		34,524
Fund balance at end of year		$ 435,459		$ 495,161

BELL COUNTY, TEXAS
ANIMAL CONTROL DONATIONS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
REVENUES				
Contributions for assistance programs	$ 10,000	$ 5,660	$ (4,340)	$ -
TOTAL REVENUES	10,000	5,660	(4,340)	-
EXPENDITURES				
Public safety				
Operating expenditures	4,500	-	4,500	-
Professional services	5,500	2,875	2,625	-
TOTAL EXPENDITURES	10,000	2,875	7,125	-
Excess (deficiency) of revenues over expenditures	-	2,785	2,785	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	24,146	24,146	-
NET OTHER FINANCING SOURCES (USES)	-	24,146	24,146	-
Net change in fund balance	$ -	26,931	$ 51,077	-
Fund balance at beginning of year		-		-
Fund balance at end of year		$ 26,931		$ -

BELL COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT

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.

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
DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
September 30, 2024 with Comparative Totals
for September 30, 2023

	2013 Limited Tax Refunding	2015 Limited Tax Refunding	2015 Certificates of Obligation
ASSETS			
Investments	$ 374,834	$ 411,276	$ 604,051
Accounts receivable, net	4,071	3,991	4,071
Delinquent taxes receivable, net	36,790	36,067	36,790
TOTAL ASSETS	$ 415,695	$ 451,334	$ 644,912
LIABILITIES			
Due to other funds	$ 82	$ -	$ -
Unearned revenue	36,314	35,600	36,314
TOTAL LIABILITIES	36,396	35,600	36,314
FUND BALANCES			
Restricted for			
Debt service	379,299	415,734	608,598
TOTAL FUND BALANCES	379,299	415,734	608,598
TOTAL LIABILITIES AND FUND BALANCES	$ 415,695	$ 451,334	$ 644,912

2017 Limited Tax Refunding	2018 Certificates of Obligation	2019 Limited Tax Refunding	2021 Limited Tax Refunding	2021A Limited Tax Refunding	2021 Certificates of Obligation
$ 435,106	$ 74,724	$ 342,214	$ 213,010	$ 593,265	$ 335,985
4,887	1,792	6,759	5,211	1,956	7,255
44,162	16,190	61,076	47,089	17,672	65,557
$ 484,155	$ 92,706	$ 410,049	$ 265,310	$ 612,893	$ 408,797
$ -	$ -	$ -	$ -	$ -	$ -
43,591	15,981	60,285	46,480	17,443	64,708
43,591	15,981	60,285	46,480	17,443	64,708
440,564	76,725	349,764	218,830	595,450	344,089
440,564	76,725	349,764	218,830	595,450	344,089
$ 484,155	$ 92,706	$ 410,049	$ 265,310	$ 612,893	$ 408,797

(Continued)

BELL COUNTY, TEXAS
DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
September 30, 2024 with Comparative Totals
for September 30, 2023

	Totals	
	2024	**2023**
ASSETS		
Investments	$ 3,384,465	$ 3,466,280
Accounts receivable, net	39,993	39,281
Delinquent taxes receivable, net	361,393	378,626
TOTAL ASSETS	$ 3,785,851	$ 3,884,187
LIABILITIES		
Due to other funds	$ 82	$ -
Unearned revenue	356,716	331,822
TOTAL LIABILITIES	356,798	331,822
FUND BALANCES		
Restricted for		
Debt service	3,429,053	3,552,365
TOTAL FUND BALANCES	3,429,053	3,552,365
TOTAL LIABILITIES AND FUND BALANCES	$ 3,785,851	$ 3,884,187

BELL COUNTY, TEXAS
DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
Year Ended September 30, 2024 with Comparative Totals for Year Ended September 30, 2023

	2013 Limited Tax Refunding	2015 Limited Tax Refunding	2015 Certificates of Obligation
REVENUES			
Ad valorem taxes	$ 1,650,693	$ 1,618,175	$ 1,650,393
Interest and other	31,303	35,433	88,847
TOTAL REVENUES	1,681,996	1,653,608	1,739,240
EXPENDITURES			
Debt Service:			
Principal retirement	1,650,000	1,500,000	1,610,000
Interest expenditures and fiscal charges	14,685	166,775	165,825
TOTAL EXPENDITURES	1,664,685	1,666,775	1,775,825
Net change in fund balances	17,311	(13,167)	(36,585)
Fund balances at beginning of year	361,988	428,901	645,183
Fund balances at end of year	$ 379,299	$ 415,734	$ 608,598

2017 Limited Tax Refunding	2018 Certificates of Obligation	2019 Limited Tax Refunding	2021 Limited Tax Refunding	2021A Limited Tax Refunding	2021 Certificates of Obligation
$ 1,981,481	$ 726,314	$ 2,740,304	$ 2,112,580	$ 792,826	$ 2,939,392
38,433	26,925	45,105	80,874	54,349	68,398
2,019,914	753,239	2,785,409	2,193,454	847,175	3,007,790
1,885,000	560,000	2,230,000	1,880,000	500,000	795,000
129,206	210,493	583,325	347,625	337,578	2,239,625
2,014,206	770,493	2,813,325	2,227,625	837,578	3,034,625
5,708	(17,254)	(27,916)	(34,171)	9,597	(26,835)
434,856	93,979	377,680	253,001	585,853	370,924
$ 440,564	$ 76,725	$ 349,764	$ 218,830	$ 595,450	$ 344,089

(Continued)

BELL COUNTY, TEXAS
DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
Year Ended September 30, 2024 with Comparative Totals for Year Ended September 30, 2023

	Totals	
	2024	**2023**
REVENUES		
Ad valorem taxes	$ 16,212,158	$ 17,633,436
Interest and other	469,667	422,005
TOTAL REVENUES	16,681,825	18,055,441
EXPENDITURES		
Debt Service:		
Principal retirement	12,610,000	12,855,000
Interest expenditures and fiscal charges	4,195,137	4,650,162
TOTAL EXPENDITURES	16,805,137	17,505,162
Net change in fund balances	(123,312)	550,279
Fund balances at beginning of year	3,552,365	3,002,086
Fund balances at end of year	$ 3,429,053	$ 3,552,365

BELL COUNTY, TEXAS
2013 LIMITED TAX REFUNDING
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
REVENUES				
Ad valorem taxes	$ 1,655,435	$ 1,650,693	$ (4,742)	$ 1,683,993
Interest and other	10,000	31,303	21,303	26,584
TOTAL REVENUES	1,665,435	1,681,996	16,561	1,710,577
EXPENDITURES				
Debt Service:				
Principal retirement	1,650,000	1,650,000	-	1,620,000
Interest expenditures and fiscal charges	(10,000)	14,685	(24,685)	43,788
TOTAL EXPENDITURES	1,640,000	1,664,685	(24,685)	1,663,788
Net change in fund balance	$ 25,435	17,311	$ (8,124)	46,789
Fund balance at beginning of year		361,988		315,199
Fund balance at end of year		$ 379,299		$ 361,988

BELL COUNTY, TEXAS
2015 LIMITED TAX REFUNDING
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
REVENUES				
Ad valorem taxes	$ 1,646,700	$ 1,618,175	$ (28,525)	$ 1,683,993
Interest and other	20,000	35,433	15,433	31,447
TOTAL REVENUES	1,666,700	1,653,608	(13,092)	1,715,440
EXPENDITURES				
Debt Service:				
Principal retirement	1,500,000	1,500,000	-	1,440,000
Interest expenditures and fiscal charges	166,775	166,775	-	225,200
TOTAL EXPENDITURES	1,666,775	1,666,775	-	1,665,200
Net change in fund balance	$ (75)	(13,167)	$ (13,092)	50,240
Fund balance at beginning of year		428,901		378,661
Fund balance at end of year		$ 415,734		$ 428,901

BELL COUNTY, TEXAS
2015 CERTIFICATES OF OBLIGATION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
REVENUES				
Ad valorem taxes	$ 1,675,750	$ 1,650,393	$ (25,357)	$ 1,796,847
Interest and other	100,000	88,847	(11,153)	78,732
TOTAL REVENUES	1,775,750	1,739,240	(36,510)	1,875,579
EXPENDITURES				
Debt Service:				
Principal retirement	1,610,000	1,610,000	-	1,535,000
Interest expenditures and fiscal charges	165,825	165,825	-	242,500
TOTAL EXPENDITURES	1,775,825	1,775,825	-	1,777,500
Net change in fund balance	$ (75)	(36,585)	$ (36,510)	98,079
Fund balance at beginning of year		645,183		547,104
Fund balance at end of year		$ 608,598		$ 645,183

BELL COUNTY, TEXAS
2017 LIMITED TAX REFUNDING
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
REVENUES				
Ad valorem taxes	$ 1,994,556	$ 1,981,481	$ (13,075)	$ 2,020,792
Interest and other	20,000	38,433	18,433	33,465
TOTAL REVENUES	2,014,556	2,019,914	5,358	2,054,257
EXPENDITURES				
Debt Service:				
Principal retirement	1,885,000	1,885,000	-	1,845,000
Interest expenditures and fiscal charges	129,206	129,206	-	167,811
TOTAL EXPENDITURES	2,014,206	2,014,206	-	2,012,811
Net change in fund balance	$ 350	5,708	$ 5,358	41,446
Fund balance at beginning of year		434,856		393,410
Fund balance at end of year		$ 440,564		$ 434,856

BELL COUNTY, TEXAS
2018 CERTIFICATES OF OBLIGATION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			
	Budget	**Actual**	**Variance With Final Budget**	**2023 Actual**
REVENUES				
Ad valorem taxes	$ 741,243	$ 726,314	$ (14,929)	$ 786,451
Interest and other	30,000	26,925	(3,075)	24,407
TOTAL REVENUES	771,243	753,239	(18,004)	810,858
EXPENDITURES				
Debt Service:				
Principal retirement	560,000	560,000	-	545,000
Interest expenditures and fiscal charges	211,243	210,493	750	225,153
TOTAL EXPENDITURES	771,243	770,493	750	770,153
Net change in fund balance	$ -	(17,254)	$ (17,254)	40,705
Fund balance at beginning of year		93,979		53,274
Fund balance at end of year		$ 76,725		$ 93,979

BELL COUNTY, TEXAS
2019 LIMITED TAX REFUNDING
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
REVENUES				
Ad valorem taxes	$ 2,783,250	$ 2,740,304	$ (42,946)	$ 2,810,770
Interest and other	30,000	45,105	15,105	41,800
TOTAL REVENUES	2,813,250	2,785,409	(27,841)	2,852,570
EXPENDITURES				
Debt Service:				
Principal retirement	2,230,000	2,230,000	-	2,120,000
Interest expenditures and fiscal charges	583,325	583,325	-	692,000
TOTAL EXPENDITURES	2,813,325	2,813,325	-	2,812,000
Net change in fund balance	$ (75)	(27,916)	$ (27,841)	40,570
Fund balance at beginning of year		377,680		337,110
Fund balance at end of year		$ 349,764		$ 377,680

BELL COUNTY, TEXAS
2021 LIMITED TAX REFUNDING
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
REVENUES				
Ad valorem taxes	$ 2,127,550	$ 2,112,580	$ (14,970)	$ 2,246,500
Interest and other	100,000	80,874	(19,126)	72,487
TOTAL REVENUES	2,227,550	2,193,454	(34,096)	2,318,987
EXPENDITURES				
Debt Service:				
Principal retirement	1,880,000	1,880,000	-	1,790,000
Interest expenditures and fiscal charges	347,625	347,625	-	437,050
TOTAL EXPENDITURES	2,227,625	2,227,625	-	2,227,050
Net change in fund balance	$ (75)	(34,171)	$ (34,096)	91,937
Fund balance at beginning of year		253,001		161,064
Fund balance at end of year		$ 218,830		$ 253,001

BELL COUNTY, TEXAS
2021A LIMITED TAX REFUNDING
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
REVENUES				
Ad valorem taxes	$ 787,503	$ 792,826	$ 5,323	$ 842,878
Interest and other	50,000	54,349	4,349	46,806
TOTAL REVENUES	837,503	847,175	9,672	889,684
EXPENDITURES				
Debt Service:				
Principal retirement	500,000	500,000	-	495,000
Interest expenditures and fiscal charges	337,578	337,578	-	339,235
TOTAL EXPENDITURES	837,578	837,578	-	834,235
Net change in fund balance	$ (75)	9,597	$ 9,672	55,449
Fund balance at beginning of year		585,853		530,404
Fund balance at end of year		$ 595,450		$ 585,853

BELL COUNTY, TEXAS
2021 CERTIFICATES OF OBLIGATION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended September 30, 2024 with Comparative Actual for Year Ended September 30, 2023

	2024			
	Budget	Actual	Variance With Final Budget	2023 Actual
REVENUES				
Ad valorem taxes	$ 2,974,550	$ 2,939,392	$ (35,158)	$ 3,761,212
Interest and other	60,000	68,398	8,398	66,277
TOTAL REVENUES	3,034,550	3,007,790	(26,760)	3,827,489
EXPENDITURES				
Debt Service:				
Principal retirement	795,000	795,000	-	1,465,000
Interest expenditures and fiscal charges	2,239,625	2,239,625	-	2,277,425
TOTAL EXPENDITURES	3,034,625	3,034,625	-	3,742,425
Net change in fund balance	$ (75)	(26,835)	$ (26,760)	85,064
Fund balance at beginning of year		370,924		285,860
Fund balance at end of year		$ 344,089		$ 370,924

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, 2024 with Comparative Totals
for September 30, 2023

	Capital Projects County Construction Fund	Capital Projects 2016 Fund	Totals 2024	Totals 2023
ASSETS				
Investments	$ 6,937,271	$ 391,961	$ 7,329,232	$ 2,431,196
TOTAL ASSETS	$ 6,937,271	$ 391,961	$ 7,329,232	$ 2,431,196
LIABILITIES				
Accounts payable	$ 1,999,639	$ -	$ 1,999,639	$ 220,725
Due to other funds	1,423,804	-	1,423,804	-
TOTAL LIABILITIES	3,423,443	-	3,423,443	220,725
FUND BALANCES				
Restricted for				
Capital projects	-	391,961	391,961	371,652
Assigned for				
Capital projects	3,513,828	-	3,513,828	1,838,819
TOTAL FUND BALANCES	3,513,828	391,961	3,905,789	2,210,471
TOTAL LIABILITIES AND FUND BALANCES	$ 6,937,271	$ 391,961	$ 7,329,232	$ 2,431,196

BELL COUNTY, TEXAS
CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
Year Ended September 30, 2024 with Comparative Totals for Year Ended September 30, 2023

	Capital Projects County Construction Fund	Capital Projects 2016 Fund	Totals	
			2024	2023
REVENUES				
Intergovernmental	$ 1,181,000	$ -	$ 1,181,000	$ -
Interest and other	884,929	20,309	905,238	21,699
TOTAL REVENUES	2,065,929	20,309	2,086,238	21,699
EXPENDITURES				
Personnel	-	-	-	-
Operating expenditures	-	-	-	-
Professional services	47,451	-	47,451	48,662
Capital outlay	10,343,469	-	10,343,469	1,788,442
TOTAL EXPENDITURES	10,390,920	-	10,390,920	1,837,104
Excess (deficiency) of revenues over expenditures	(8,324,991)	20,309	(8,304,682)	(1,815,405)
OTHER FINANCING SOURCES (USES)				
Transfers in	10,000,000	-	10,000,000	1,342,450
NET OTHER FINANCING SOURCES(USES)	10,000,000	-	10,000,000	1,342,450
Net change in fund balance	1,675,009	20,309	1,695,318	(472,955)
Fund balance at beginning of year	1,838,819	371,652	2,210,471	2,683,426
Fund balance at end of year	$ 3,513,828	$ 391,961	$ 3,905,789	$ 2,210,471

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.

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.

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, 2024

	Housing Finance Fund	District Clerk/ County Clerk Fund	County Attorney Forfeiture Escrow Fund	Domestic Relations Fund
ASSETS				
Cash	$ -	$11,861,107	$ -	$ -
Investments	681,169	-	40,783	19,638
Accounts receivable	-	-	-	-
TOTAL ASSETS	$ 681,169	$11,861,107	$ 40,783	$ 19,638
LIABILITIES				
Accounts payable	$ 56	$ -	$ -	$ -
TOTAL LIABILITIES	$ 56	$ -	$ -	$ -
NET POSITION				
Restricted for				
Individuals, organizations, other governments	$ 681,113	$11,861,107	$ 40,783	$ 19,638

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
$ 9,453	$ -	$ -	$ 180,412	$ -	$ -	$ -
25,036	235,731	1,748,345	39,838	-	239,798	174,392
-	-	-	2,370	-	-	-
$ 34,489	$ 235,731	$ 1,748,345	$ 222,620	$ -	$ 239,798	$ 174,392
$ 11,627	$ 64,888	$ -	$ -	$ -	$ 6,212	$ 15,223
$ 11,627	$ 64,888	$ -	$ -	$ -	$ 6,212	$ 15,223
$ 22,862	$ 170,843	$ 1,748,345	$ 222,620	$ -	$ 233,586	$ 159,169

(Continued)

BELL COUNTY, TEXAS
FIDUCIARY FUND - OTHER CUSTODIAL FUNDS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
September 30, 2024

	Bell County Health Facility Development Corp Fund	Bell County Industrial Development Corp Fund	DHS Restitution Fund	Bell/ Lampasas Restitution Fund
ASSETS				
Cash	$ -	$ -	$ -	$ -
Investments	2,077	61,923	374	1,859
Accounts receivable, net	-	-	-	-
TOTAL ASSETS	$ 2,077	$ 61,923	$ 374	$ 1,859
LIABILITIES				
Accounts payable	$ -	$ -	$ -	$ -
TOTAL LIABILITIES	$ -	$ -	$ -	$ -
NET POSITION				
Restricted for				
Individuals, organizations, other governments	$ 2,077	$ 61,923	$ 374	$ 1,859

Land Records Escrow Fund	Local Provider Participation Fund	Inmate Custodial Fund	BellNET Fund	Census Project Fund	Total
$ 57,515	$19,078,669	$ 226,063	$ -	$ -	$31,413,219
-	-	-	415,413	2,236	3,688,612
-	10,055,008	-	-	-	10,057,378
$ 57,515	$29,133,677	$ 226,063	$ 415,413	$ 2,236	$45,159,209
$ 24,788	$ -	$ -	$ -	$ -	$ 122,794
$ 24,788	$ -	$ -	$ -	$ -	$ 122,794
$ 32,727	$29,133,677	$ 226,063	$ 415,413	$ 2,236	$45,036,415

BELL COUNTY, TEXAS
FIDUCIARY FUND - OTHER CUSTODIAL FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
Year Ended September 30, 2024

	Housing Finance Fund	District Clerk/ County Clerk Fund	County Attorney Forfeiture Escrow Fund	Domestic Relations Fund
ADDITIONS				
Contributions:				
Individuals and agencies	$ -	$ 7,566,831	$ -	$ -
Investment earnings:				
Interest, dividends, other	163,272	-	2,113	1,002
Other taxes and fees for other governments	-	-	-	-
License and fees collected for State	-	-	-	-
TOTAL ADDITIONS	163,272	7,566,831	2,113	1,002
DEDUCTIONS				
Beneficiary payments to individuals	-	7,455,090	-	-
Payments to state	-	-	-	-
Administrative expense	1,588	-	-	-
Payments to other entities	-	-	-	-
TOTAL DEDUCTIONS	1,588	7,455,090	-	-
Change in net position	161,684	111,741	2,113	1,002
Net position at beginning of year	519,429	11,749,366	38,670	18,636
Net position at end of year	$ 681,113	$11,861,107	$ 40,783	$ 19,638

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
$ 10,387	$ 67,717	$ -	$ 113,949	$ -	$ 16,522	$ 137,114
-	-	90,694	-	-	-	232
-	-	-	-	-	-	-
-	-	-	-	10,533,015	-	-
10,387	67,717	90,694	113,949	10,533,015	16,522	137,346
16,341	68,821	-	106,981	-	-	-
-	-	-	-	10,533,015	-	-
-	-	4,976	-	-	-	-
-	-	-	-	-	3,700	352,767
16,341	68,821	4,976	106,981	10,533,015	3,700	352,767
(5,954)	(1,104)	85,718	6,968	-	12,822	(215,421)
28,816	171,947	1,662,627	215,652	-	220,764	374,590
$ 22,862	$ 170,843	$ 1,748,345	$ 222,620	$ -	$ 233,586	$ 159,169

(Continued)

BELL COUNTY, TEXAS
FIDUCIARY FUND - OTHER CUSTODIAL FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
Year Ended September 30, 2024

	Bell County Health Facility Development Corp Fund	Bell County Industrial Development Corp Fund	DHS Restitution Fund	Bell/ Lampasas Restitution Fund
ADDITIONS				
Contributions:				
Individuals	$ -	$ -	$ -	$ -
Investment earnings:				
Interest, dividends, other	107	3,208	19	-
Other taxes and fees for other governments	-	-	-	-
License and fees collected for State	-	-	-	-
TOTAL ADDITIONS	107	3,208	19	-
DEDUCTIONS				
Beneficiary payments to individuals	-	-	-	-
Payments to state	-	-	-	-
Administrative expense	-	-	-	-
Payments to other entities	-	-	-	-
TOTAL DEDUCTIONS	-	-	-	-
Change in net position	107	3,208	19	-
Net position at beginning of the year	1,970	58,715	355	1,859
Net position at end of the year	$ 2,077	$ 61,923	$ 374	$ 1,859

Land Records Escrow Fund	Local Provider Participation Fund	Inmate Custodial Fund	BellNET Fund	Census Project Fund	Total
$ 48,411	$ -	$ 2,278,495	$ -	$ -	$ 10,239,426
-	-	-	21,524	115	282,286
-	91,081,408	-	-	-	91,081,408
-	-	-	-	-	10,533,015
48,411	91,081,408	2,278,495	21,524	115	112,136,135
-	-	2,144,734	-	-	9,791,967
-	-	-	-	-	10,533,015
-	-	-	-	-	6,564
48,642	96,889,968	-	-	-	97,295,077
48,642	96,889,968	2,144,734	-	-	117,626,623
(231)	(5,808,560)	133,761	21,524	115	(5,490,488)
32,958	34,942,237	92,302	393,889	2,121	50,526,903
$ 32,727	$ 29,133,677	$ 226,063	$ 415,413	$ 2,236	$ 45,036,415

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**

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			
	2015	**2016**	**2017**	**2018**
Governmental activities:				
Net investment in capital assets/right-to-use leased equipment	$ 151,698,236	$ 153,923,922	$ 157,952,797	$ 162,745,888
Restricted	15,076,237	16,565,782	16,650,392	18,980,951
Unrestricted	25,954,505	26,571,017	25,166,086	24,407,616
Total governmental activities net position	$ 192,728,978	$ 197,060,721	$ 199,769,275	$ 206,134,455

Notes: GASB Statement No. 68 was implemented in fiscal year 2015. Unrestricted net assets for fiscal year 2014 has been resteated 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.

Restrict Net Position for all years shown have been restated to include all funds that meet the definition of Restricted Net Position. This change was net to Unrestricted Net Position. Historically, Restricted Net Position had only included Restrict for Debt Service.

Source: Bell County Financial Records

Table 1

Fiscal Year					
2019	2020	2021	2022	2023	2024
$ 173,259,385	$ 179,386,271	$ 189,994,432	$ 201,399,249	$ 250,298,850	$ 289,477,544
19,898,312	21,540,424	25,234,735	26,201,346	28,179,623	29,722,855
22,196,995	31,972,632	42,680,705	59,168,232	72,474,338	74,285,501
$ 215,354,692	$ 232,899,327	$ 257,909,872	$ 286,768,827	$ 350,952,811	$ 393,485,900

BELL COUNTY, TEXAS
CHANGES IN NET POSITION
Last Ten Fiscal Years
(accrual basis of accounting)
Unaudited

	Fiscal Year			
	2015	**2016**	**2017**	**2018**
Program expenses				
Governmental activities:				
General government and administration	$ 22,576,208	$ 24,485,168	$ 25,232,878	$ 26,015,056
Judicial and legal	15,990,643	17,773,570	19,276,983	19,233,899
Public safety	45,405,729	48,583,158	55,373,770	56,901,198
Health and human services	6,323,789	6,473,383	6,227,063	5,547,541
Countywide road and bridge	12,605,090	13,559,880	11,906,422	12,864,640
Conservation	727,837	752,559	904,851	937,852
Law library books and service	90,383	94,911	107,693	102,403
Interest and fiscal charges	5,532,105	5,555,283	5,460,367	4,771,079
Total primary governmental program expenses	**$ 109,251,784**	**$ 117,277,912**	**$ 124,490,027**	**$ 126,373,668**
Program revenues				
Governmental activities:				
Fees, fines and charges for services:				
General government and administration	$ 9,245,314	$ 9,549,145	$ 9,308,519	$ 9,112,631
Judicial and legal	4,364,666	4,101,749	4,038,008	4,333,058
Public safety	7,236,918	7,458,900	8,046,032	8,998,594
Health and human services	139,770	179,583	214,621	213,605
Countywide road and bridge	2,693,529	2,855,439	2,805,233	2,852,180
Operating grants and contributions:				
General government and administration	19,325	47,380	81,646	118,797
Judicial and legal	266,571	273,531	357,494	254,869
Public safety	4,330,735	4,736,417	5,128,511	4,800,141
Health and human services	328,017	154,148	153,063	35,660
Countywide road and bridge	59,484	59,359	62,359	59,359
Conservation	-	-	-	-
Capital grants and contributions:				
General government and administration	4,068	-	-	-
Judicial and legal	-	-	-	-
Public safety	474,581	842,722	459,419	323,869
Health and human services	-	-	-	-
Countywide road and bridge	1,073,630	524,880	2,071,565	2,188,740
Conservation	-	-	-	-
Total primary government program revenues	**$ 30,236,608**	**$ 30,783,253**	**$ 32,726,470**	**$ 33,291,503**

Fiscal Year					
2019	2020	2021	2022	2023	2024
$ 28,361,218	$ 29,967,368	$ 30,894,106	$ 29,706,021	$ 33,485,978	$ 36,880,366
19,841,590	20,203,177	19,890,319	20,268,891	22,515,871	25,038,342
64,441,865	58,755,885	62,222,936	65,288,936	77,700,643	83,483,303
8,089,305	5,843,622	14,631,466	19,284,402	6,477,667	7,366,214
12,785,142	11,975,910	11,094,231	11,774,957	16,009,748	17,347,148
842,813	868,906	805,315	665,439	749,451	1,343,372
108,335	105,233	105,611	113,315	207,246	403,629
4,624,572	4,334,812	5,016,087	5,610,387	5,450,089	4,681,179
$ 139,094,840	**$ 132,054,913**	**$ 144,660,071**	**$ 152,712,348**	**$ 162,596,693**	**$ 176,543,553**
$ 9,847,712	$ 9,628,284	$ 10,829,247	$ 11,352,376	$ 12,237,530	$ 12,407,899
4,413,293	3,724,498	3,872,563	4,266,428	5,161,247	5,060,988
9,162,517	8,013,280	7,701,109	8,589,493	9,891,291	11,657,048
241,860	200,118	142,130	1,400	-	266,436
2,903,600	2,784,462	3,062,300	3,090,500	3,100,000	3,080,250
38,744	27,340	22,500	-	-	-
260,824	273,692	236,429	184,253	216,051	207,930
8,719,495	4,703,765	4,835,355	17,788,876	7,498,045	7,149,006
172,335	2,675,103	9,751,852	398,413	225,414	1,011,174
59,285	59,256	59,181	59,154	59,520	742,716
-	-	-	-	-	-
-	-	-	1,188,486	-	-
-	-	-	-	-	-
-	36,921	36,785	129,291	36,293,576	23,381,482
-	-	-	580,960	255,242	-
2,768,781	583,405	5,400,332	2,941,760	5,463,905	-
-	-	-	-	-	-
$ 38,588,446	**$ 32,710,124**	**$ 45,949,783**	**$ 50,571,390**	**$ 80,401,821**	**$ 64,964,929**

(continued)

BELL COUNTY, TEXAS
CHANGES IN NET POSITION
Last Ten Fiscal Years
(accrual basis of accounting)
Unaudited

	Fiscal Year			
	2015	**2016**	**2017**	**2018**
Net (expenses) revenue				
Governmental activities	$ (79,015,176)	$ (86,494,659)	$ (91,763,557)	$ (93,082,165)
Total primary government net expenses	**$ (79,015,176)**	**$ (86,494,659)**	**$ (91,763,557)**	**$ (93,082,165)**
General revenues and other changes in net position				
Governmental activities:				
Taxes:				
Ad valorem taxes	$ 63,245,320	$ 67,434,766	$ 70,167,770	$ 73,820,192
Sales tax	17,147,499	17,882,330	18,620,045	19,304,894
Hotel ocupancy tax	-	1,030,403	1,073,517	1,036,360
Mixed beverage tax	588,370	561,028	593,524	613,401
Other taxes	374,330	361,041	266,786	277,487
Investment income	939,074	1,298,501	1,711,980	2,343,746
Miscellaneous income	1,686,633	2,258,333	1,628,473	2,051,265
Total primary government	**$ 83,981,226**	**$ 90,826,402**	**$ 94,062,095**	**$ 99,447,345**
Changes in net position				
Governmental activities	$ 4,966,050	$ 4,331,743	$ 2,298,538	$ 6,365,180
Total primary government	**$ 4,966,050**	**$ 4,331,743**	**$ 2,298,538**	**$ 6,365,180**

Notes: 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

Fiscal Year					
2019	**2020**	**2021**	**2022**	**2023**	**2024**
$ (100,506,394)	$ (99,344,789)	$ (98,710,288)	$ (102,140,958)	$ (82,194,872)	$ (111,578,624)
$ (100,506,394)	**$ (99,344,789)**	**$ (98,710,288)**	**$ (102,140,958)**	**$ (82,194,872)**	**$ (111,578,624)**
$ 78,661,151	$ 86,857,792	$ 91,108,734	$ 92,289,767	$ 97,336,941	$ 102,162,886
20,839,897	23,089,465	27,649,376	31,214,765	33,349,130	34,336,678
1,178,210	954,333	1,257,704	1,396,284	1,520,050	1,637,922
658,639	494,723	699,797	803,186	826,796	845,763
336,468	375,034	342,164	339,765	294,864	296,282
3,826,990	3,196,981	1,299,990	3,433,163	11,220,595	11,301,250
4,225,276	1,921,096	1,363,068	1,522,983	1,830,480	3,530,932
$ 109,726,631	**$ 116,889,424**	**$ 123,720,833**	**$ 130,999,913**	**$ 146,378,856**	**$ 154,111,713**
$ 9,220,237	$ 17,544,635	$ 25,010,545	$ 28,858,955	$ 64,183,984	$ 42,533,089
$ 9,220,237	**$ 17,544,635**	**$ 25,010,545**	**$ 28,858,955**	**$ 64,183,984**	**$ 42,533,089**

BELL COUNTY, TEXAS
GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
Last Ten Fiscal Years
(accrual basis of accounting)
Unaudited

	Fiscal Year			
	2015	**2016**	**2017**	**2018**
Taxes				
Ad valorem taxes	$ 63,245,320	$ 67,434,766	$ 70,167,770	$ 73,820,192
Sales tax	17,147,499	17,882,330	18,620,045	19,304,894
Hotel occupancy tax	-	1,030,403	1,073,517	1,036,360
Mixed beverage taxes	588,370	561,028	593,524	613,401
Other taxes	374,330	361,041	266,786	277,487
Total taxes	**$ 81,355,519**	**$ 87,269,568**	**$ 90,721,642**	**$ 95,052,334**

Source: Bell County Financial Records

Fiscal Year					
2019	2020	2021	2022	2023	2024
$ 78,661,151	$ 86,857,792	$ 91,108,734	$ 92,289,767	$ 97,336,941	$ 102,162,886
20,839,897	23,089,465	27,649,376	31,214,765	33,349,130	34,336,678
1,178,210	954,333	1,257,704	1,396,284	1,520,050	1,637,922
658,639	494,723	699,797	803,186	826,796	845,763
336,468	375,034	342,164	339,765	294,864	296,282
$ 101,674,365	**$ 111,771,347**	**$ 121,057,775**	**$ 126,043,767**	**$ 133,327,781**	**$ 139,279,531**

BELL COUNTY, TEXAS
FUND BALANCES, GOVERNMENTAL FUNDS
Last Ten Fiscal Years
(modified accrual basis of accounting)
Unaudited

	Fiscal Year			
	2015	**2016**	**2017**	**2018**
General fund				
Non-spendable	$ 1,526,706	$ 1,317,486	$ 1,434,783	$ 1,635,914
Restricted	2,687,528	2,501,655	2,318,824	2,501,138
Assigned	-	-	-	-
Unassigned	35,123,008	36,795,849	38,655,220	38,749,797
Total general fund	**$ 39,337,242**	**$ 40,614,990**	**$ 42,408,827**	**$ 42,886,849**
All other governmental funds				
Non-spendable	$ 19,094	$ 33,502	$ 52,830	$ 33,034
Restricted	49,503,399	45,337,145	35,210,647	27,847,584
Committeed	674,869	590,039	398,615	204,613
Assigned	2,210,605	2,501,666	3,166,077	3,599,159
Total all other governmental funds	**$ 52,407,967**	**$ 48,462,352**	**$ 38,828,169**	**$ 31,684,390**
All governmental funds				
Non-spendable	$ 1,545,800	$ 1,350,988	$ 1,487,613	$ 1,668,948
Restricted	52,190,927	47,838,800	37,529,471	30,348,722
Committeed	674,869	590,039	398,615	204,613
Assigned	2,210,605	2,501,666	3,166,077	3,599,159
Unassigned	35,123,008	36,795,849	38,655,220	38,749,797
Total all governmental funds	**$ 91,745,209**	**$ 89,077,342**	**$ 81,236,996**	**$ 74,571,239**

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

Fiscal Year					
2019	2020	2021	2022	2023	2024
$ 1,947,786	$ 1,950,471	$ 2,195,240	$ 2,602,132	$ 2,665,227	$ 1,551,034
638,645	597,243	664,486	689,805	669,608	682,857
-	3,400,000	3,100,000	2,800,000	2,000,000	2,000,000
38,665,169	46,999,380	57,447,651	62,724,958	67,098,234	58,941,495
$ 41,251,600	**$ 52,947,094**	**$ 63,407,377**	**$ 68,816,895**	**$ 72,433,069**	**$ 63,175,386**
$ 33,178	$ 40,216	$ 42,680	$ 92,948	$ 291,687	$ 156,918
24,380,703	23,074,746	95,593,736	69,351,093	48,772,405	48,224,907
152,872	267,452	478,135	608,031	678,907	551,146
5,639,268	5,423,271	6,606,046	8,431,288	10,212,773	14,161,122
$ 30,206,021	**$ 28,805,685**	**$ 102,720,597**	**$ 78,483,360**	**$ 59,955,772**	**$ 63,094,093**
$ 1,980,964	$ 1,990,687	$ 2,237,920	$ 2,695,080	$ 2,956,914	$ 1,707,952
25,019,348	23,671,989	96,258,222	70,040,898	49,442,013	48,907,764
152,872	267,452	478,135	608,031	678,907	551,146
5,639,268	8,823,271	9,706,046	11,231,288	12,212,773	16,161,122
38,665,169	46,999,380	57,447,651	62,724,958	67,098,234	58,941,495
$ 71,457,621	**$ 81,752,779**	**$ 166,127,974**	**$ 147,300,255**	**$ 132,388,841**	**$ 126,269,479**

BELL COUNTY, TEXAS
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
Last Ten Fiscal Years
(modified accrual basis of accounting)
Unaudited

	Fiscal Year			
	2015	**2016**	**2017**	**2018**
Revenues				
Ad valorem taxes	$ 63,201,697	$ 67,457,332	$ 70,167,683	$ 73,541,511
Sales tax	17,147,499	17,882,330	18,620,045	19,304,894
Hotel occupancy tax	-	1,030,403	1,073,517	1,036,360
Leased inmate lodging	436,260	373,929	806,370	1,026,376
Fees of office	11,294,619	11,513,844	11,408,484	11,396,943
Fines and forfeits	2,794,733	2,560,857	2,219,492	2,427,746
Intergovernmental	8,454,175	9,365,626	9,904,107	9,756,449
License and permits	3,061,152	3,119,183	3,237,423	3,087,198
Adult probation program payments	1,957,779	1,991,328	1,770,775	1,836,425
Interest and other	3,907,598	4,971,661	4,658,087	5,929,671
Contributions for assistance programs	98,295	88,503	108,015	899
Total revenues	**112,353,807**	**120,354,996**	**123,973,998**	**129,344,472**
Expenditures				
General government and administration	19,661,908	21,535,461	21,817,059	22,865,792
Judicial and legal	16,199,811	17,629,491	18,442,973	18,965,192
Public safety	44,198,912	46,281,576	49,223,454	53,445,850
Health and human services	6,344,342	6,459,655	6,175,823	5,534,705
Countywide road and bridge	9,416,743	9,010,784	9,341,848	9,567,575
Conservation	773,081	818,683	876,847	1,040,180
Law library books and service	90,383	94,911	107,693	102,403
Principal retirement	8,960,000	9,100,000	9,735,000	9,925,000
Interest and fiscal charges	4,528,240	5,111,502	5,082,940	4,390,826
Capital outlay	7,343,420	6,980,800	21,099,632	20,459,309
Total expenditures	**117,516,840**	**123,022,863**	**141,903,269**	**146,296,832**
Excess(deficiency) of revenue over expenditures	**(5,163,033)**	**(2,667,867)**	**(17,929,271)**	**(16,952,360)**

Fiscal Year					
2019	2020	2021	2022	2023	2024
$ 78,547,608	$ 86,836,874	$ 91,034,457	$ 92,019,096	$ 97,152,029	$ 102,016,846
20,839,897	23,089,465	27,649,376	31,214,765	33,349,130	34,336,678
1,178,210	954,333	1,257,704	1,396,284	1,520,050	1,637,922
844,034	410,042	251,773	177,873	287,202	5,005
12,008,907	11,034,944	12,069,510	12,714,387	11,984,954	11,887,789
2,278,264	1,821,983	1,694,877	2,165,291	2,947,347	2,298,494
13,780,934	11,901,511	18,885,962	23,506,322	47,920,139	41,552,950
3,381,468	3,478,643	3,575,597	4,258,341	5,595,284	4,371,603
1,803,409	1,678,347	1,719,441	1,788,108	1,914,068	2,025,039
9,192,384	5,761,098	5,093,205	6,137,322	16,711,011	16,947,930
72,632	31,450	62	851	112,037	6,655
143,927,747	**146,998,690**	**163,231,964**	**175,378,640**	**219,493,251**	**217,086,911**
24,265,295	26,032,623	27,387,895	29,096,472	40,098,610	35,982,948
18,999,133	20,038,249	19,953,629	21,493,199	22,739,817	25,886,236
59,501,887	55,255,512	59,792,971	66,403,648	75,999,832	85,101,073
8,046,214	5,829,625	14,633,746	19,579,347	6,685,045	7,321,615
9,966,572	9,696,884	10,258,699	10,989,199	14,412,199	14,908,484
810,645	838,737	780,582	658,843	727,268	1,328,354
108,093	105,275	105,611	113,315	96,962	101,465
10,360,000	11,275,000	11,320,000	11,765,000	12,855,000	12,610,000
4,342,981	4,008,513	3,908,734	4,985,928	4,650,162	4,195,137
10,640,345	3,912,468	7,807,671	30,280,375	64,858,293	37,085,209
147,041,165	**136,992,886**	**155,949,538**	**195,365,326**	**243,123,188**	**224,520,521**
(3,113,418)	**10,005,804**	**7,282,426**	**(19,986,686)**	**(23,629,937)**	**(7,433,610)**

(continued)

BELL COUNTY, TEXAS
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
Last Ten Fiscal Years
(modified accrual basis of accounting)
Unaudited

	Fiscal Year			
	2015	**2016**	**2017**	**2018**
Other financing sources (uses)				
Transfer in	$ 5,697,368	$ 5,790,064	$ 7,396,524	$ 8,760,264
Transfer out	(5,697,368)	(5,790,064)	(7,396,524)	(8,760,264)
Leases (as lessee)	-	-	-	-
Subscription proceeds	-	-	-	-
Issuance of debt	31,105,000	-	10,000,000	10,000,000
Issuance of refunding debt	19,640,000	-	6,065,000	15,725,000
Issuance of bond premium	1,411,151	-	-	-
Payment to refunding agent	(20,746,454)	-	(5,976,075)	(15,581,170)
Bond premium	4,261,215	-	-	-
Total other financing sources (uses)	**35,670,912**	**-**	**10,088,925**	**10,143,830**
Net change in fund balances	**$ 30,507,879**	**$ (2,667,867)**	**$ (7,840,346)**	**$ (6,808,530)**
Debt service as a percentage of noncapital expenditures	12.97%	12.91%	12.95%	11.92%

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 procceds, has been restated by the amount of $ 1,048,998. All other prior years have not been restated.

Source: Bell County Financial Records

Fiscal Year					
2019	**2020**	**2021**	**2022**	**2023**	**2024**
$ 12,100,405	$ 9,957,147	$ 12,529,010	$ 10,629,540	$ 12,049,355	$ 20,543,472
(12,100,405)	(9,957,147)	(12,529,010)	(10,629,540)	(12,049,355)	(20,543,472)
-	-	975,539	109,968	2,832	-
-	-	-	1,048,998	8,715,691	1,314,248
-		64,900,000	-	-	-
-	19,985,000	49,797,439	-	-	-
-	3,207,637	2,353,994	-	-	-
-	(22,903,283)	(40,934,203)	-	-	-
-	-	-	-	-	-
-	**289,354**	**77,092,769**	**1,158,966**	**8,718,523**	**1,314,248**
$ (3,113,418)	**$ 10,295,158**	**$ 84,375,195**	**$ (18,827,720)**	**$ (14,911,414)**	**$ (6,119,362)**
11.26%	12.03%	10.67%	10.71%	10.80%	9.84%

BELL COUNTY, TEXAS
ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
Last Ten Fiscal Years
Unaudited

	Real Property			
Fiscal Year	**Residential Property**	**Commercial Property**	**Industrial Property**	**Personal Property**
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
2024	39,082,213,262	3,837,794,929	1,123,580,951	3,425,491,734

Source: Bell County Tax Appraisal District

Less: Tax-Exempt Property	Total Taxable Value	Total Direct Tax Rate
$ 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
11,977,448,093	35,491,632,783	0.3125

Table 7

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									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Bell County:										
General Fund	$ 0.421	$ 0.421	$ 0.421	$ 0.421	$ 0.421	$ 0.421	$ 0.397	$ 0.368	$ 0.316	$ 0.291
Special Road/Bridge	0.030	0.030	0.030	0.030	0.030	0.029	0.029	0.026	0.023	0.021
Total	$ 0.451	$ 0.451	$ 0.451	$ 0.451	$ 0.451	$ 0.450	$ 0.425	$ 0.394	$ 0.339	$ 0.313
City Governments:										
Bartlett	$ 0.579	$ 0.578	$ 0.580	$ 0.517	$ 0.517	$ 0.426	$ 0.426	$ 0.715	$ 0.555	$ 0.750
Belton	0.660	0.660	0.660	0.660	0.660	0.660	0.630	0.630	0.585	0.533
Bruceville/Eddy	0.498	0.498	0.498	0.500	0.500	0.500	0.500	0.460	0.460	0.480
Harker Heights	0.677	0.677	0.677	0.677	0.677	0.677	0.652	0.652	0.580	0.525
Holland	0.633	0.652	0.648	0.580	0.497	0.479	0.403	0.403	0.396	0.380
Killeen	0.750	0.750	0.750	0.750	0.750	0.750	0.700	0.700	0.623	0.657
Morgan's Point	0.642	0.642	0.642	0.642	0.642	0.596	0.619	0.619	0.580	0.580
Nolanville	0.505	0.502	0.502	0.500	0.516	0.516	0.467	0.467	0.444	0.502
Rogers	0.809	0.809	0.790	0.754	0.735	0.711	0.673	0.673	0.654	0.950
Temple	0.586	0.630	0.657	0.677	0.661	0.673	0.640	0.640	0.613	0.613
Troy	0.579	0.603	0.603	0.603	0.603	0.591	0.537	0.537	0.418	0.378
School Districts:										
Academy	1.482	1.353	1.353	1.353	1.327	1.250	1.367	1.367	1.281	1.169
Bartlett	1.155	1.155	1.155	1.155	1.155	1.084	1.150	1.150	1.355	1.169
Belton	1.440	1.440	1.440	1.603	1.603	1.465	1.357	1.357	1.337	1.152
Bruceville/Eddy	1.325	1.325	1.325	1.325	1.325	1.223	1.186	1.082	0.901	0.885
Copperas Cove	1.217	1.217	1.220	1.220	1.150	1.150	1.129	1.041	1.019	0.834
Florence	1.330	1.350	1.370	1.370	1.360	1.300	1.124	1.124	1.292	1.107
Gatesville	1.177	1.177	1.177	1.177	1.177	1.107	1.165	1.067	1.055	0.899
Holland	1.260	1.260	1.249	1.435	1.390	1.350	1.192	1.192	1.152	0.963
Killeen	1.128	1.128	1.126	1.110	1.260	1.161	1.043	1.043	1.017	0.850
Lampasas	1.450	1.430	1.430	1.430	1.430	1.328	1.315	1.203	1.203	1.018
Moody	1.341	1.416	1.391	1.362	1.362	1.285	1.220	1.236	1.293	0.293
Rogers	1.340	1.380	1.400	1.342	1.340	1.237	1.240	1.240	1.248	1.094
Rosebud/Lott	0.990	1.307	1.307	1.307	1.037	1.263	1.135	1.107	1.089	1.089
Salado	1.276	1.276	1.224	1.224	1.224	1.470	1.372	1.372	1.169	1.169
Temple	1.360	1.360	1.400	1.400	1.400	1.351	1.235	1.235	1.220	1.149
Troy	1.332	1.332	1.310	1.290	1.290	1.362	1.204	1.204	1.158	0.960
Colleges:										
Central Texas College	0.137	0.137	0.137	0.140	0.139	0.128	0.112	0.112	0.096	0.088
Temple College	0.207	0.210	0.206	0.205	0.198	0.042	0.224	0.224	0.204	0.202
Water and Utility Districts:										
WCID #1 Killeen	-	-	-	-	-	-	-	-	-	-
WCID #2 Little River	-	-	-	-	-	-	-	-	-	-
WCID #3 Nolanville	-	-	-	-	0.038	0.038	0.036	0.036	0.033	0.034
WCID #5 Heidenheimer	-	-	-	-	-	-	-	-	-	-
WCID #6 Killeen	-	-	0.030	0.030	0.030	0.030	0.028	0.028	0.026	0.024
Donahoe Creek	0.020	0.020	0.020	0.020	0.200	0.200	0.020	0.020	0.018	0.023
Elm Creek	0.033	0.033	0.033	0.033	0.033	0.033	0.031	0.031	0.029	0.024
Bell Co. Water Control Ground Water District	0.004	0.004	0.004	0.004	0.004	0.004	0.003	0.003	0.003	0.002

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

Taxpayer	Type of Property		Fiscal Year 2024 Assessed Value	Fiscal Year 2024 Percentage of Total County Assessed Value
Oncor Electric Delivery Company	Electric Utility	1	$ 402,754,884	1.02%
Panda Temple Power LLC	Electric Utility	2	154,442,053	0.39%
H. E. Butt Grocery*	Retail Grocer	3	132,452,112	0.34%
BKV-BPP Power LLC	Electric Utility	4	127,855,803	0.32%
Wal-Mart Real Estate Business Trust	Retail	5	126,408,755	0.32%
Wilsonart, LLC	Manufacturing	6	109,144,441	0.28%
BNSF Railway Co.	Railroad	7	109,083,862	0.28%
McLane Company Inc	Distribution	8	106,450,503	0.27%
Temple Green Data LLC		9	92,000,000	0.23%
Reynolds Consumer Products Inc	Manufacturing	10	82,647,077	0.21%
HEB Grocery Company *	Retail Grocer			
PACTIV Corp	Manufacturing			
Sam's East Inc. #6279	Retail			
HH/Killeen Health System LLC	Medical			
Total			**$ 1,443,239,490**	**3.66%**

Source: Tax Appraisal District of Bell County

* H E Butt Grocery (groceries) and HEB Grocery Company LP (warehouse) have two different owners.

Fiscal Year 2015		
	Assessed Value	Percentage of Total County Assessed Value
2	$ 258,500,723	1.58%
1	320,034,006	1.96%
3	152,428,055	0.93%
7	71,576,591	0.44%
8	61,051,382	0.37%
4	128,191,015	0.78%
5	96,163,397	0.59%
6	86,257,201	0.53%
9	59,684,760	0.36%
10	51,271,721	0.31%
	$ 1,285,158,851	**7.85%**

BELL COUNTY, TEXAS
PROPERTY TAX LEVIES & COLLECTIONS
Last Ten Fiscal Years
Unaudited

		Collected Within The Fiscal Year of the Levy		
Fiscal Year Ended September 30	**Taxes Levied for the Fiscal Year**	**Amount**	**Percentage of Levy**	**Collections in Subsequent Years**
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
2024	106,361,293	102,856,183	96.70%	-

Source: Bell County Financial Records

Total Collections to Date	
Amount	Percentage of Levy
$ 66,571,549	97.80%
70,076,053	98.00%
71,671,616	97.81%
76,744,176	98.93%
79,559,504	99.19%
85,505,544	97.17%
87,415,451	97.32%
90,278,232	95.52%
95,386,909	97.32%
102,856,183	96.70%

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)
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
2024	122,380,000	11,130,337	170,596	7,130,580

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 2024 are estimated. Population for fiscal year 2020 is based on Census data.

Table 10

Total Primary Government	Percentage of Personal Income	Percentage of Actual Value of Taxable Property	Per Capita
$ 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
140,811,513	0.69%	0.40%	352

BELL COUNTY, TEXAS
RATIOS OF NET GENERAL BONDED DEBT TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA
Last Ten Fiscal Years
Unaudited

				Governmental
Fiscal Year Ended September 30	**Population ***	**Assessed Value**	**Gross General Bonded Debt ****	**Plus Deferred Amount, Issuance Premiums**
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
2024	399,578	47,524,603,243	122,380,000	11,130,337

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 2024 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.

Activities

Less General Obligation Debt Service Fund	Net Bonded Debt	Percent of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
$ 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
3,429,053	130,081,284	0.27%	326

BELL COUNTY, TEXAS
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
September 30, 2024

Name	Indebtedness as of	Long-Term Debt Outstanding	Percentage Applicable to Bell County	Amount of Overlapping Debt
School Districts:				
Academy ISD	9/30/2024	$ 88,078,994	100.00%	$ 88,078,994
Bartlett ISD	9/30/2024	20,451,000	43.34%	8,863,463
Belton ISD	9/30/2024	369,655,000	100.00%	369,655,000
Bruceville-Eddy ISD	9/30/2024	4,185,000	1.02%	42,687
Copperas Cove ISD	9/30/2024	1,805,000	6.48%	116,964
Florence ISD	9/30/2024	54,300,000	17.17%	9,323,310
Gatesville ISD	9/30/2024	17,500,000	0.16%	28,000
Holland ISD	9/30/2024	6,605,000	95.86%	6,331,553
Killeen ISD	9/30/2024	373,035,000	100.00%	373,035,000
Lampasas ISD	9/30/2024	21,124,977	7.72%	1,630,848
Moody ISD	9/30/2024	19,540,000	23.36%	4,564,544
Rogers ISD	9/30/2024	12,720,000	94.02%	11,959,344
Rosebud-Lott ISD	9/30/2024	11,014,464	3.89%	428,463
Salado ISD	9/30/2024	158,725,000	100.00%	158,725,000
Temple ISD	9/30/2024	299,505,000	100.00%	299,505,000
Troy ISD	9/30/2024	25,774,997	97.89%	25,231,145
Cities:				
Bartlett, City of	9/30/2024	2,645,000	41.34%	1,093,443
Belton, City of	9/30/2024	7,953,901	100.00%	7,953,901
Harker Heights, City of	9/30/2024	37,670,000	100.00%	37,670,000
Holland, City of	9/30/2024	942,372	100.00%	942,372
Killeen, City of	9/30/2024	173,851,700	100.00%	173,851,700
Morgan's Point Resort, City of	9/30/2024	2,166,970	100.00%	2,166,970
Nolanville, City of	9/30/2024	2,725,000	100.00%	2,725,000
Rogers, City of	9/30/2024	5,898,726	100.00%	5,898,726
Temple, City of	9/30/2024	331,225,000	100.00%	331,225,000
Troy, City of	9/30/2024	3,710,000	100.00%	3,710,000
Special Districts:				
Killeen WCID #1	9/30/2024	94,710,912	100.00%	94,710,912
Little River WCID #2	9/30/2024	1,595,000	100.00%	1,595,000
Nolanville WCID #3	9/30/2024	6,657,000	100.00%	6,657,000
Colleges:				
Temple College	9/30/2024	116,990	100.00%	116,990
Total Gross Overlapping Debt		2,155,888,003		2,027,836,329
Bell County		140,811,512		140,811,512
Total Direct and Overlapping Debt		$ 2,296,699,515		$ 2,168,647,841

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			
	2015	**2016**	**2017**	**2018**
Assessed value of real property	$ 17,291,900,731	$ 18,417,934,048	$ 19,151,664,266	$ 20,681,323,559
Less exemptions	(1,908,142,096)	(2,259,796,706)	(2,610,716,897)	(3,106,425,501)
Taxable value	$ 15,383,758,635	$ 16,158,137,342	$ 16,540,947,369	$ 17,574,898,058
Debit Limit - 25% of assessed value of real property	$ 3,845,939,659	$ 4,039,534,336	$ 4,135,236,842	$ 4,393,724,515
Less amount of bonded debt applicable to debt limit	(145,527,790)	(135,733,584)	(135,459,398)	(135,635,212)
Legal Debt Margin	**$ 3,700,411,869**	**$ 3,903,800,752**	**$ 3,999,777,444**	**$ 4,258,089,303**
Total gross debt applicable to the limit as a percentage of debt limit	3.78%	3.36%	3.28%	3.09%

Source: Tax Appraisal District of Bell County

Fiscal Year					
2019	**2020**	**2021**	**2022**	**2023**	**2024**
$ 21,566,759,071	$ 24,623,492,584	$ 27,719,977,713	$ 30,870,251,242	$ 39,347,135,320	$ 47,524,603,243
(3,391,184,952)	(4,549,292,106)	(5,326,723,466)	(6,248,307,437)	(9,399,614,401)	(12,032,970,461)
$ 18,175,574,119	$ 20,074,200,478	$ 22,393,254,247	$ 24,621,943,805	$ 29,947,520,919	$ 35,491,632,782
$ 4,543,893,530	$ 5,018,550,120	$ 5,598,313,562	$ 6,155,485,951	$ 7,486,880,230	$ 8,872,908,196
(123,771,727)	(111,182,810)	(176,801,928)	(163,762,740)	(154,881,675)	(140,811,513)
$ 4,420,121,803	**$ 4,907,367,310**	**$ 5,421,511,634**	**$ 5,991,723,211**	**$ 7,331,998,555**	**$ 8,732,096,683**
2.72%	2.22%	3.16%	2.66%	2.07%	1.59%

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
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
2024	399,578	20,405,974	51,898	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 2024 are estimated.
Population for fiscal year 2020 is based on Census data.

School Enrollment	Unemployment Rate
$ 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%
78,133	4.8%

BELL COUNTY, TEXAS
PRINCIPAL EMPLOYERS
Current Year and Nine Years Ago
Unaudited

Employer	Fiscal Year 2024		
	Employees	Rank	Percentage of Total County Employment
Fort Cavazos - Soldiers & Civilian Personnel	46,925	1	26.79%
Baylor Scott & White Health	7,913	2	4.52%
Killeen Independent School District	6,251	3	3.57%
Civilian Personnel Office	6,200	4	3.54%
Central Texas Veterans Healthcare System	3,500	5	2.00%
Belton Independent School District	2,192	6	1.25%
McLane Company, Inc.	1,700	7	0.97%
BNSF Railway Company	1,500	8	0.86%
Central Texas College	1,488	9	0.85%
Temple Independent School District	1,330	10	0.76%
Metroplex Hospital	1,000	11	0.57%
Wilsonart International	949	12	0.54%
Ascension Seaton	480	13	0.27%
Teleperformance			
Totals	81,428		46.49%

Source: Temple Economic Development Corporation, City of Temple
Source: Killeen Economic Development Website, City of Killeen
Source: Belton Independent School District

Fiscal Year 2015		
Employees	Rank	Percentage of Total County Employment
54,812	1	28.99%
8,024	2	4.24%
6,000	3	3.17%
5,472	4	2.89%
3,367	5	1.78%
1,580	7	0.84%
1,487	8	0.79%
1,300	9	0.69%
1,200	10	0.63%
1,700	6	0.90%
84,942		44.93%

BELL COUNTY, TEXAS
FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION
Last Ten Fiscal Years
Unaudited

	Fiscal Year			
	2015	**2016**	**2017**	**2018**
General government and administration	209	212	212	215
Judicial and legal	172	175	180	180
Public safety	604	627	645	642
Health and human services	23	21	22	22
Countywide road and bridge	93	93	93	93
Conservation	8	8	8	8
Law library books and service	1	1	1	1
Total	**1,110**	**1,137**	**1,161**	**1,161**

Source: Bell County Auditor's Office

Table 16

Fiscal Year					
2019	2020	2021	2022	2023	2024
211	212	210	209	210	214
185	191	191	198	201	211
645	666	664	688	752	758
13	12	12	9	9	7
93	93	93	90	90	90
8	8	8	8	8	8
1	1	1	1	1	1
1,156	**1,183**	**1,179**	**1,203**	**1,271**	**1,289**

BELL COUNTY
OPERATING INDICATORS BY FUNCTION
Last Ten Fiscal Years
Unaudited

	Fiscal Year			
	2015	**2016**	**2017**	**2018**
Assessor-collector of Taxes				
Employees	36	37	37	38
Motor vehicle registrations	302,657	267,439	303,554	307,820
Title Transfers	84,790	86,758	83,761	86,315
Election Administration				
Employees	5	5	5	5
Registered Voters	187,166	182,577	194,730	198,461
County Clerk				
Employees	23	23	23	23
Marriage licenses	3,681	4,058	4,032	4,075
Civil/Probate Suits	1,853	1,294	1,354	1,311
Criminal Cases	9,920	10,163	8,969	8,890
Juvenile Cases	228	211	240	224
District Clerk				
Employees	24	24	24	24
Civil Process Cases	7,330	7,333	7,695	7,555
Criminal Cases	1,732	1,769	1,779	1,984
Justice of the Peace Courts				
Employees	27	27	28	28
Cases (Criminal & Civil)	19,440	18,428	20,288	23,962
Road and Bridge				
County Roads (miles)	887	881	886	885
Seal Coat (miles)	96	104	106	106
Road Reconstruction (miles)	10	9	12	16
Level-Up (tons)	6,986	7,331	5,829	7,145
Sheriff/Jail Administration				
Employees	300	310	217	334
Civil Process	3,869	3,837	3,702	3,932
Daily Average in County Jail	670	695	822	827
Persons Booked	11,549	10,377	9,737	9,989
Communications				
Employees	87	96	96	97
Number of 911 Calls	206,802	195,691	193,120	212,359
Public Safety Event	604,345	605,163	594,068	596,966

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 Calender year.

Source: Bell County Financial Records

Table 17

Fiscal Year					
2019	**2020**	**2021**	**2022**	**2023**	**2024**
39	39	39	39	39	40
315,781	301,209	332,010	332,010	330,566	336,192
87,905	81,152	93,082	88,163	81,293	78,960
5	5	5	6	8	9
198,948	81,152	230,397	227,727	229,281	236,898
23	22	22	22	23	23
4,137	3,797	4,113	3,724	3,415	3,535
2,098	2,183	1,485	4,095	2,819	3,782
8,119	13,971	8,162	7,080	7,102	7,900
286	334	262	188	220	248
24	24	24	24	24	23
8,611	9,998	9,964	8,993	7,251	7,309
2,019	2,198	2,337	4,681	1,442	2,159
28	29	29	29	29	29
25,988	18,120	17,865	17,865	23,200	24,541
891	889	889	899	901	901
107	74	119	119	82	82
11	11	19	19	7	7
5,474	4,946	4,523	4,523	10,212	10,212
337	357	367	394	423	444
4,832	4,227	4,603	4,603	4,181	4,352
861	813	977	1,040	1,031	1,236
10,255	7,409	8,336	8,336	9,983	1,043
96	96	99	96	96	96
217,452	218,778	232,385	238,224	239,297	221,282
592,269	560,505	614,751	603,321	609,356	604,641

BELL COUNTY
CAPITAL ASSETS BY FUNCTION
Last Ten Fiscal Years
Unaudited

	Fiscal Year				
	2014	**2015**	**2016**	**2017**	**2018**
Function/Program					
General Government					
Number of buildings	21	21	21	23	23
Public Safety					
Number of buildings	21	21	21	21	21
Number of jails	3	3	3	2	2
Number of vehicles	139	145	159	154	173
Road and Bridge					
Number of buildings	8	8	8	8	8
Streets (miles)	885	887	881	886	885
Number of bridges	146	146	146	146	146
Judicial and Legal					
Number of buildings	5	5	5	5	5
Number of juvenile beds	98	98	98	98	98
Number of courts	8	8	8	8	8
Conservation					
Number of buildings	1	1	1	1	1

Source: Bell County Financial Records

Table 18

Fiscal Year					
2019	**2020**	**2021**	**2022**	**2023**	**2024**
23	23	23	23	23	24
21	22	22	22	22	22
2	2	2	2	2	2
175	168	170	169	170	188
8	8	8	8	8	8
891	889	899	901	901	901
146	146	152	152	152	152
5	5	5	5	6	6
98	98	98	98	98	98
8	8	8	9	9	9
1	1	1	1	1	1

BELL COUNTY, TEXAS
SCHEDULE OF INSURANCE COVERAGE
September 30, 2024
Unaudited

Coverage Line and Company Name	Company Type	Policy Number / Eff/Exp Date	Details of Coverage	Liability Limits
Auto Liability	Risk Pool	CAS-0140-20230101-1	Bodily Injury and Property Damage Liability	$ 100K / $ 300K / $ 100K
Texas Association of Counties Risk Management Pool			Personal Injury Protection	$ 5,000
Auto Physical Damage	Risk Pool	CAS-0140-20230101-1	Comprehensive & Collision	The lesser of the Actual Cash Value at time of loss (or) cost of repair with like kind and quality
Texas Association of Counties Risk Management Pool			Comprehensive Deductible	$ 1,000
			Collision Deductible	$ 1,000
General Liability	Risk Pool	CAS-0140-20230101-1	Bodily Injury and Property Damage Liability	$ 100K / $ 300K / $ 100K
Texas Association of Counties Risk Management Pool			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	$ 500,000
			Employee Benefits Liability Deductible	$ 1,000
			Garage Keepers Liability	$ 50,000
			Garage Keepers Liability Deductible	$ 1,000
Law Enforcement Liability	Risk Pool	CAS-0140-20230101-1	Law Enforcement Liability	
Texas Association of Counties Risk Management Pool			Per Claim	$ 3,000,000
			Per Aggreggate	$ 3,000,000
			Deductible	$ 10,000
Public Officials Liability	Risk Pool	CAS-0140-20230101-1	Public Officials Liability	
Texas Association of Counties Risk Management Pool			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	Risk Pool	PR-0140-20231001-1	Building & Contents Total Covered Value (blanket)	$ 348,222,806
Texas Association of Counties Risk Management Pool			Property Deductible	$ 25,000

(Continued)

BELL COUNTY, TEXAS
SCHEDULE OF INSURANCE COVERAGE
September 30, 2024
Unaudited

Coverage Line and Company Name	Company Type	Policy Number / Eff/Exp Date	Details of Coverage	Liability Limits
			Mobile Equipment (inland marine)	As scheduled; current value $ 9,586,877
			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 Tranfer Fraud	Included in Crime Limit above
			Money Orders and Counterfeit Paper Currency	Included in Crime Limit above
			Crime Deductible	$ 1,000
Workers' Compensation	Risk Pool	WC-0140-20230101-1	Part One	
Texas Association of Counties Risk Management Pool			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	Stock	04-TOP-000036875	Each Claim	$ 1,000,000
Mid-Continent Casualty Company			Aggregate	$ 1,000,000
			Deductible	$ 5,000

The policy period for all policies listed begins October 1, 2023 and ends on October 1, 2024