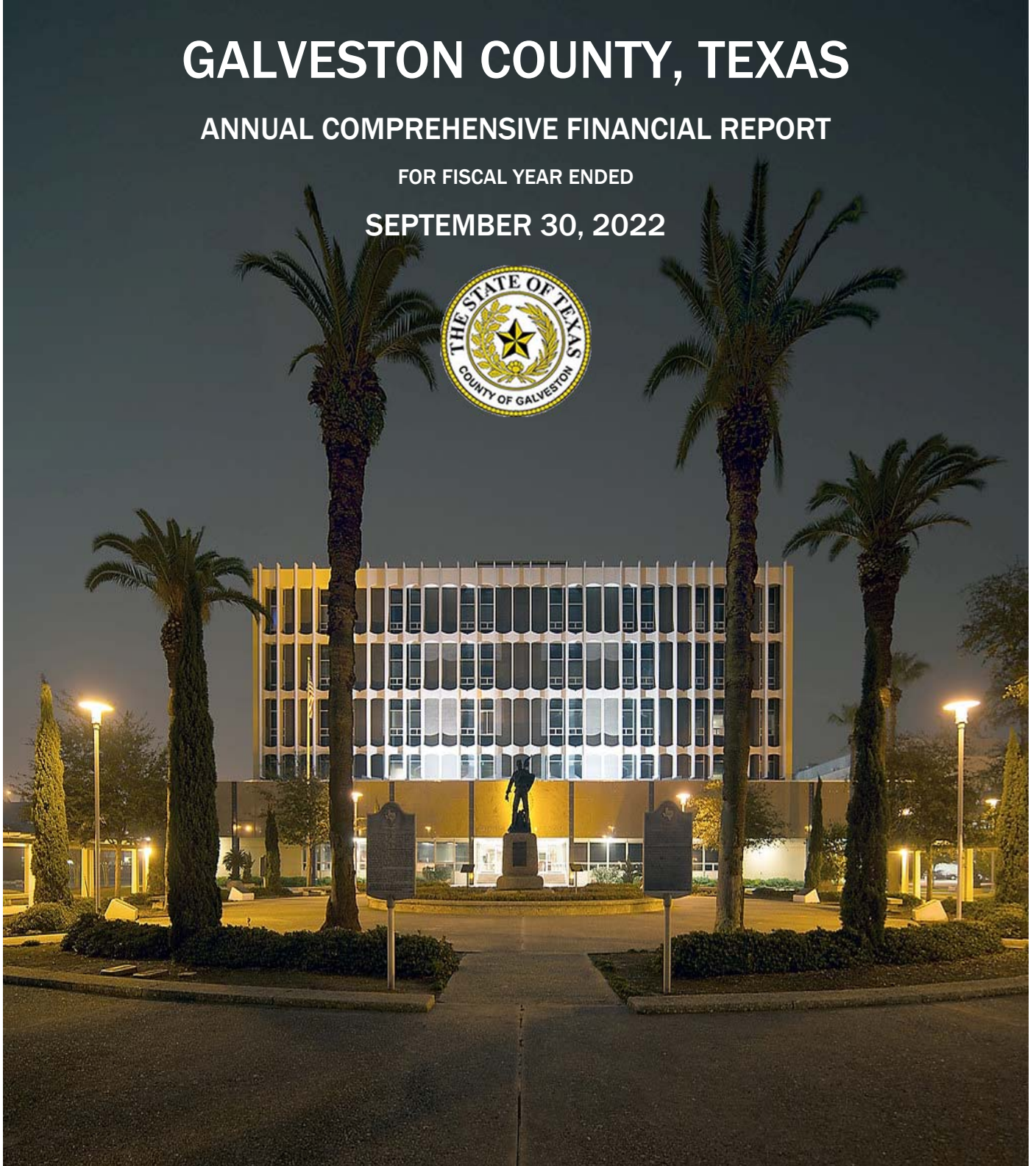


# GALVESTON COUNTY, TEXAS

## ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR FISCAL YEAR ENDED

SEPTEMBER 30, 2022





GALVESTON COUNTY, TEXAS  
ANNUAL COMPREHENSIVE FINANCIAL REPORT  
For the Fiscal Year Ended  
September 30, 2022

Prepared by:

Office of County Auditor  
Galveston County, Texas

Galveston County, Texas  
 Annual Comprehensive Financial Report  
 For the Fiscal Year Ended September 30, 2022

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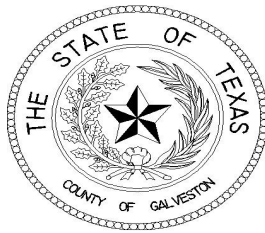
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# Introductory Section

**T**he Introductory Section contains the transmittal letter, which provides an overview of the County of Galveston's finances, economic prospects and achievements. Also included in this section is the Certificate of Achievement for Excellence in Financial Reporting awarded by the Government Finance Officers Association. This is the highest form of recognition in governmental financial reporting.

# GALVESTON COUNTY



## Office of County Auditor

Randall Rice CPA CISA CIO, County Auditor  
Madeline Walker CPA CFE, First Assistant County Auditor

P.O. Box 1418, Galveston, Texas 77553

(409) 770-5304

722 Moody Ave 4<sup>th</sup> Floor, Galveston, TX 77550

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March 30, 2023

To the Honorable District Judges of Galveston County  
To the Members of the Galveston County Commissioners Court  
To the Citizens of Galveston County, Texas

The Annual Comprehensive Financial Report ("Annual Report") of Galveston County, Texas, for the fiscal year ended September 30, 2022, is submitted herewith in accordance with Chapter 114.025 of the State of Texas Local Government Code. The accompanying financial statements were prepared in accordance with generally accepted accounting principles ("GAAP") in the United States of America as promulgated by the Governmental Accounting Standards Board ("GASB") and audited in accordance with auditing standards generally accepted in the United States of America by a firm of licensed public accountants.

**Assumption of responsibility.** This report consists of management's representations concerning the finances of Galveston County, Texas. Management assumes full responsibility for the completeness and reliability of all the information presented in this report.

**Internal control.** To provide a reasonable basis for making these representations, Galveston County ("the county") has established a comprehensive internal control framework designed for this purpose. Because the cost of internal controls should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance the financial statements are free of any material misstatements. The county asserts, to the best of its knowledge and belief, this financial report is complete and reliable in all material respects.

**Independent audit.** The county's financial statements have been audited by Pattillo, Brown & Hill, LLP, a firm of licensed certified public accountants. The objective of the independent audit was to provide reasonable assurance the financial statements of the county for the fiscal year ended September 30, 2022, are free of material misstatements. The independent auditors concluded there was a reasonable basis for rendering an unmodified opinion the county's financial statements for the fiscal year ended September 30, 2022, are fairly presented in conformity with GAAP. The independent auditor's report is located at the front of the Financial Section of this report.

The independent audit of the county's financial statements is part of a broader annual "Single Audit" which is federally mandated by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements for Federal Awards (Uniform Guidance)*. The Single Audit Report, designed to meet the special needs of federal grantor agencies, includes a Schedule of Expenditures of Federal Awards. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and its compliance with legal requirements, especially those which involve the administration of federal awards. The report includes a Schedule of Findings and Questioned Costs. The Single Audit Report is available from the Galveston County Auditor, P.O. Box 1418, Galveston, TX 77553-1418

**Reference to MD&A.** GAAP require the county to provide a narrative introduction, overview and analysis to accompany this report's basic financial statements in the form of Management's Discussion and Analysis ("MD&A"). This Letter of Transmittal is designed to complement MD&A and should be read in conjunction with it. The MD&A can be found immediately following the report of the independent auditors.

### ***PROFILE OF THE GOVERNMENT***

**Basic information.** The county operates as specified under the Constitution of the State of Texas and Vernon's Texas Code Annotated. It was established on May 15, 1838, by order of the President of the Republic of Texas, Sam Houston. It is located on the upper Texas coast of the Gulf of Mexico and comprises a land area of 430 square miles and a population of 355,062. The land area includes Galveston Island (the "Island"), thirty-two miles long and situated two miles from the coast; an area of the mainland between the Island and Harris County to the north; and Bolivar Peninsula, just northeast of the Island across the entrance to Galveston Bay. The county seat is the City of Galveston, located on the northern end of the Island and covering slightly more than forty-seven square miles.

The Galveston County, Texas, Commissioners Court is the county's governing body. The Commissioners Court is elected by county voters for staggered four-year terms and comprises the County Judge (the presiding officer) and four commissioners. Each of the four commissioners represents one of four geographical precincts into which the county is divided. The Commissioners Court holds only such powers as are conferred upon it by the Texas Constitution or by statute. These powers include the ability to levy a property tax on real property located within its boundaries.

The county provides a full range of services with regard to judicial, public safety, health and social welfare, culture and recreation, conservation and roads and bridges.

**Component units.** A "component unit" is an organization legally separate from the primary government but subject to significant oversight by the latter, such that to exclude the component unit's financial information from that of the primary government could mislead readers. A component unit is termed either "discretely presented" or "blended" depending upon the greater or lesser degree of autonomy, respectively, with which it functions. The county currently reports no discretely presented component unit.

Certain county road construction and maintenance is performed by the Galveston County Road District #1, a blended component unit which functions as a department of the county and has been included as an integral part of the county's financial statements.

The OPEB Trust Fund is considered a blended component unit under GASB Statement 84 and is reported as a fiduciary fund, as the County has a fiscal obligation to contribute to the trust despite the OPEB plan being a legally separate entity.

Additional information on these component units is located in Note I.A.2 to the Financial Statements on pages 53-54.

**Budget.** The annual budget serves as the foundation for the county's financial planning and control. All departments of the county are required to submit requests for appropriations to the County Budget Office. The budget is prepared by fund, function (e.g., public safety) and department (e.g., corrections).

Once this requirement is met, the Commissioners Court adopts the budget and the tax rate by September 1 or as soon thereafter as is practical. The appropriated budget is adopted by fund by the primary categories of personal services, supplies, other services and charges, capital outlay and other financing uses. Budget-to-actual comparisons are provided in this report for the General Fund and all budgeted funds.

#### ***INFORMATION USEFUL IN ASSESSING THE COUNTY'S ECONOMIC CONDITION***

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.** The county currently enjoys an improving economic environment and local indicators point to continued stability.

The region's diversified commercial, industrial and manufacturing base reduces the volatility in its unemployment rate. Major industries represented include oil and gas production, petrochemical processing, maritime shipping, agriculture, fishing, the teaching and practice of medicine, banking, insurance and cruise- and land-based tourism.

The oldest medical school in the state, the University of Texas Medical Branch (UTMB), is one of the largest in the nation, based upon student enrollment. Established in 1891, headquartered on the Island's northern end and also a major employer, this health-science center is dedicated to a three-fold mission of teaching, state-of-the-art patient care and innovative scientific investigation. The medical facility has expanded and now includes ninety clinics throughout Texas.

The mainland cities of Texas City and La Marque have long been home to important industrial corporations. Among those firms are Blanchard Refining Company, LLC; BP Products (NA), Inc.; Valero Refining-Texas, LP; Union Carbide Corporation; and Marathon Petroleum Company, LLC. In addition to the refineries, Texas City is also home to the Port of Texas City/Texas City Terminal Railway Company, which is the fifteenth largest port in the United States and the fourth largest in Texas, with total water borne tonnage exceeding 40 million net tons per year.

Galveston's deep-water port, located on the Island at the entrance to Galveston Bay, is among the largest dry-cargo ports in the United States. The Port of Galveston generated \$31.2 million dollars of revenue in their fiscal year 2021. A wide variety of exports and imports passes through its facilities. In fiscal year 2021, 4.8 million tons of cargo passed through the port. The port owns and operates public wharves, both open and covered storage facilities and multiple freight-handling facilities, including a container terminal and a grain elevator.

Tourism is an important presence in the county's economy, with historically more than seven million visitors each year. Galveston is the number one cruise port of Texas, making it the fourth busiest cruise port in the U.S. and ranked among the top 50 ports in the nation. The Island's seashore, its historic downtown and residential districts and its thriving cruise industry attract growing numbers of visitors to the many hotels, restaurants, shops and museums.

The county enjoys a wealth of year-round cultural, historical and recreational activities. To those seeking outdoor relaxation, the Island offers the amenities of Sea Wolf Park, R.A. Apffel Park, Stewart Beach Park and Galveston Island State Park, as well as free public beaches stretching from 10<sup>th</sup> Street to

61<sup>st</sup> Street along the Island's famous Seawall Boulevard. The amusement park rides, concessions and ambience of the Galveston Island Historic Pleasure Pier at 25<sup>th</sup> Street and Seawall Boulevard, coupled with quality restaurants within walking distance, are a very popular attraction.

The Island is also rich in culture and history and it showcases both in numerous venues which are open to the public. These include the restored mansions of Ashton Villa, the Bishop's Palace and Moody Mansion, along with the Galveston County Museum, Galveston Arts Center and museums such as the Texas Seaport Museum, home to the restored 1877 iron barque, *Elissa*.

Other Island attractions include the Downtown/Strand, East End and Silk Stocking Historical Districts, which exhibit some of the nation's finest collections of restored commercial and residential Victorian architecture. Annual events such as Mardi Gras, the Oleander Festival, the Historic Homes Tour, the ARToberFEST art festival, the Grand 1894 Opera House's Grand Kids Festival, the Lone Star Motorcycle Rally and Dickens on the Strand draw thousands of visitors.

The Island is home to exotic Moody Gardens, which comprises: the Moody Gardens Convention Center with 75,000 square feet of meeting space; a 300-room luxury hotel; the ten-story Rainforest Pyramid featuring rainforests of Africa, Asia and the America's; the IMAX 3-D movie theater; the Discovery Pyramid with interactive displays and IMAX "RideFilms" and a fifteen-story saltwater aquarium with several marine habitats, including a King Penguin exhibit.

Off the Island, the Galveston Bay/Clear Lake region is the "boating capital of Texas". The Kemah Marina has the greatest concentration of boats of any region in Texas and claims the third largest fleet of recreational boats in the United States. In addition, Kemah is home to the Kemah Boardwalk which features a variety of waterfront restaurants, amusements, charming retail stores, festivals and seaside shows daily.

Across the mouth of Galveston Bay from the Island, Port Bolivar and the Bolivar Peninsula are a haven for beachcombers and fishermen.

The Galveston Central Appraisal District reported the county's gross taxable base value for the 2021 tax year at \$51.0 billion, an increase of 19.2% from the prior tax year. The county's net taxable base value, used to calculate tax revenues for the fiscal year 2022, is \$38.0 billion, an increase of 18.2% from fiscal year 2021.

The gross taxable base value for the 2022 tax year is expected to increase by 10.8% to \$56.5 billion, and net taxable base value is expected to increase by 12.3% to \$42.7 billion.

**Long-term financial planning.** Two of the major components of long-term financial planning are debt administration and post-employment benefits.

*Debt administration.* The county funds much of its capital investment by issuing general obligation bonds and certificates of obligation. There was no new or refunding debt issued in fiscal year 2022.

During its fiscal year ended September 30, 2022, the county made all of its scheduled principal and interest payments timely. At September 30, 2022, its outstanding bonded debt, including cumulative accretion, totaled \$208,614,814. During that fiscal year then ended, the county paid \$19,736,822 in

principal and \$13,506,418 in interest. The county maintains an “Aaa” rating from Moody’s Investors Service, Inc., and an “AA+” rating from Fitch Ratings on its general-obligation debt.

See additional detail in Note III.G to the Financial Statements on pages 77-83 of this report.

*Post-employment benefits.* The county provides post-employment health- and life-insurance benefits to its retirees. At September 30, 2022, the county recognized 514 retirees, 159 of whom are eligible for full health insurance and 355 of whom receive reduced Medicare-supplement insurance. The county follows the provisions of Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pension* with regard to the accounting for post-employment benefits (other than pensions), recognizing an actuarially determined portion of that expense annually as it is deemed to be incurred through employee service. Additional information about the county’s post-employment benefits can be found in Notes IV.F - G to the Financial Statements on pages 87-97 of this report.

**Relevant financial policies.** The county has adopted a comprehensive set of financial policies, including operating budget, capital assets, fund balance, revenue accounting, internal audit, budgeted reserves and debt management. The county, by statute, has adopted an investment policy for several years. Temporary investments may include certificates of deposit, United States government agency securities, money market investment accounts, negotiable order of withdrawal (“NOW”) accounts and local government investment pool facilities. The county earned \$282,106 in interest during the year ended September 30, 2022. More information about the county’s deposits and investments can be found in Note III.A to the Financial Statements on pages 66-68 of this report.

**Major initiatives.** The county continues to undertake major initiatives to better serve its citizens. These initiatives include parks and cultural services, grant funding, economic development and road and bridge. Examples follow.

#### *Parks and Cultural Services*

- installation of new pedestrian bridge at Carbide Park
- county-wide installation of security cameras at various parks
- continued cultivation of a native species garden at Bayside Regional Park with the Galveston Bay Area Master Naturalist
- improvements to West Gum Bayou through Ray Holbrook Park
- electrical upgrades and installation of new pour-n-play playground surfacing at Bayshore Park
- installation of new sidewalks at Bayside Regional Park
- resurfacing of tennis courts at Jack Brooks Park
- re-pavement of roads at Paul Hopkins Park
- construction of improvements to Lauderdale Boat project and Bayshore Boat Ramp
- ongoing replacement of picnic tables and park benches for all parks
- grant-funded park projects and improvements including:
  - installation of dune walkover and reconstruction of parking lot at Beach Pocket Park #2
  - construction of Highway 3 boat ramp in Dickinson
  - installation of new restroom facility at Fort Travis

### *Grant Funding*

- funding by non-disaster-related grants on projects involving:
  - county law enforcement
  - criminal prosecution
  - emergency management
  - social services
- grant-funding received after Hurricane Ike (2008) and Hurricane Harvey (2017) for:
  - restoration of beaches and dunes
  - remediation and improvements to infrastructure
  - building of and restoring county facilities
  - repairing, rebuilding and elevating homes
- stimulus funding through the Emergency Rental Assistance and American Rescue Plan Act for:
  - rental assistance for those affected by the COVID-19 pandemic
  - public health funding and assistance, economic development and public safety initiatives, infrastructure and other improvements to the county

### *Economic Development*

- engagement in business attraction outreach and marketing
- economic development thought leadership in written, video and audio form
- digital marketing and promotion of various properties and opportunities in the county
- regular meetings of the county's local economic development organizations to engage and assist cities in generating economic prosperity
- continued support of the Galveston County Business Taskforce with videos, job fairs, outreach and technical assistance
- economic development and workforce assistance to local businesses
- develop and provide specialized assistance for site selectors, job seekers, entrepreneurs, business owners and business professionals
- continued business retention and expansion interviews with existing employers

### *Engineering*

- projects funded by county bonds:
  - construction of Avenue S in Galveston
  - construction of 23<sup>rd</sup> Street in Galveston
  - construction of La Marque roadways project
  - design and construction of California Ave in Dickinson
- projects funded by CDBG Grants:
  - construction of storm sewer on Jackson Avenue in Bacliff
  - completion of the Lauderdale Boat Ramp near Rollover Pass
- projects funded by the American Rescue Plan Act:
  - construction of drainage improvements along 10th Street in Bacliff
  - replacement of roadway culverts at intersection of County roads and Drainage District No. 1 at 10 locations in the Alta Loma/Algoa area
  - clear and de-snag the east Gum Bayou Tributary
  - extension of storm sewer on Jackson Avenue in Bacliff

- projects funded by the RESTORE Act:
  - repave 8 miles of roadway along the Texas City Hurricane Levee
  - engineering evaluation of the Moses Lake Tide Gate structural, mechanical, and electrical components

*Information Technology*

- implementation of new enterprise resource planning system
- replacement of Jail Management/Records Management/CAD system for county law enforcement
- integration of flash storage array and high availability backup systems
- countywide bandwidth upgrade
- upgrade audio/visual platform for the Justice Center courts
- addition of video conferencing technology for courts, juvenile justice facility and jail
- implementation of data center core switches
- upgrade of Office 365 licensing for a more secure computing environment
- wireless network enhancements and upgrades
- creation of countywide data strategy

*Road and Bridge*

- projected road maintenance of:
  - 5.42 miles in Precinct 1
  - 4.04 miles in Precinct 2
  - 0.49 miles in Precinct 3
  - 2.03 miles in Precinct 4
- maintenance in county parks to:
  - add parking for 50 cars in Holbrook Park
  - pave Kitty Hawk Road in Jack Brooks Park and improve roads around historical site
  - resurface parking at Dickinson Community Center

***AWARDS AND ACKNOWLEDGEMENTS***

The Government Finance Officers Association (“GFOA”) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County of Galveston, Texas, for its Annual Report for the fiscal year ended September 30, 2021. This was the twenty-fifth consecutive year the county has received this prestigious award. In order to be awarded a Certificate of Achievement, the government had to publish an easily readable and efficiently organized Annual Report that satisfied both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe this Annual Report will meet the Certificate of Achievement Program’s requirements and we will submit it to the GFOA to seek a certificate.

The County of Galveston, Texas, received the GFOA’s Distinguished Budget Presentation Award for its annual budget document for the fiscal year ended September 30, 2022. To qualify for the Distinguished Budget Presentation Award, the government’s budget document had to be judged proficient as a policy document, a financial plan, an operations guide and a communications device.



The Comptroller of the State of Texas awarded a Financial Transparency Star, as well as Transparency Stars in Debt Obligation and Public Pensions, to the County of Galveston, Texas, for its excellence in reporting financial information, debt obligations and public pensions for the fiscal year ended September 30, 2021. This is the sixth consecutive year the county has received awards for financial and debt obligation transparency and the fourth year for its excellence in reporting public pensions. The Transparency Star program recognizes local governments who go beyond legislative requirements by providing financial, debt and pension information in a variety of formats. Each Transparency Star is valid for a period of one year only. The State Comptroller evaluates the County's website annually to determine Galveston County remains in compliance to maintain achievement of the Financial, Debt Obligation and Pension Plans Transparency Stars for each fiscal year.

The preparation of this report would not have been possible without the dedicated service of the entire staff of the Galveston County, Texas, Auditor's Office. I wish to express my appreciation to all members of the department who contributed to and assisted with the preparation of this report. I acknowledge the County Judge and Commissioners for their efforts in planning and conducting the operations of the county in a responsible and progressive manner. I especially thank the District Judges for their support and guidance in matters relating to the discharge of the duties of County Auditor.

Respectfully submitted,

Randall Rice CPA  
County Auditor



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Galveston County  
Texas**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

September 30, 2021

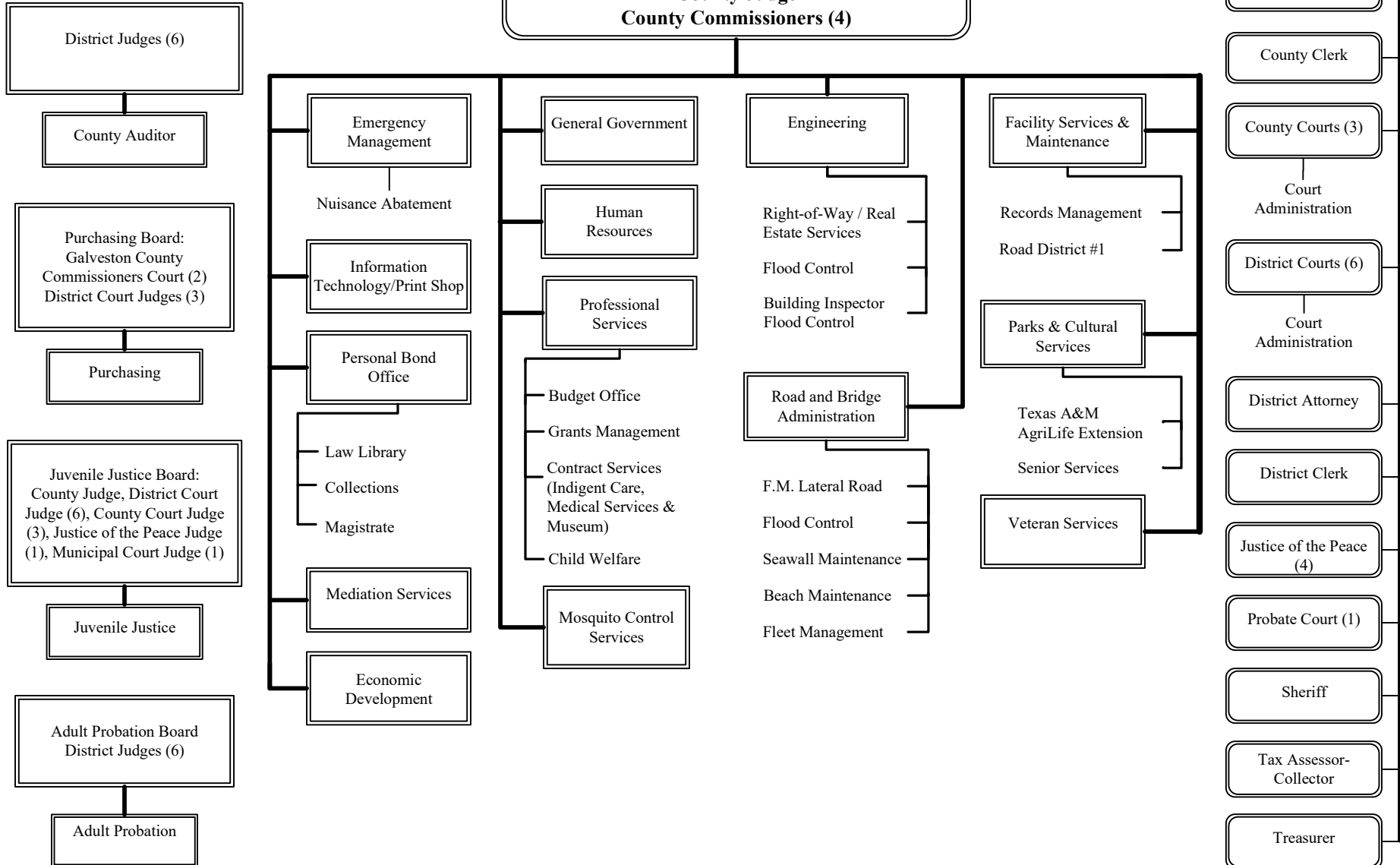
*Christopher P. Morill*

Executive Director/CEO



# Galveston County Citizens

## Galveston County Organizational Chart



**GALVESTON COUNTY, TEXAS**  
**LIST OF ELECTED AND APPOINTED OFFICIALS**  
*September 30, 2022*

***District Officials***

Kerry L. Neves	Judge, 10th District Court
Lonnie Cox	Judge, 56th District Court
John Ellisor	Judge, 122nd District Court
Patricia Grady	Judge, 212th District Court
Anne B. Darring	Judge, 306th Family District Court
Jared Robinson	Judge, 405th District Court

***Commissioners Court***

Mark Henry	County Judge
Darrell Apffel	County Commissioner, Precinct 1
Joe Giusti	County Commissioner, Precinct 2
Stephen D. Holmes	County Commissioner, Precinct 3
Robin Armstrong	County Commissioner, Precinct 4

***County Officials***

John Grady	Judge, County Court-at-Law 1
Kerri Foley	Judge, County Court-at-Law 2
Jack Ewing	Judge, County Court-at-Law 3
Kimberly Sullivan	Judge, Probate Court
Henry Trochesset	Sheriff
Dwight Sullivan	County Clerk
Cheryl E. Johnson	Tax Assessor-Collector
Gregory L. Rikard	Justice of the Peace, Pct. 1
Patrick Gurski	Justice of the Peace, Pct. 2
Billy A. Williams Jr.	Justice of the Peace, Pct. 3
Kathleen McCumber	Justice of the Peace, Pct. 4
Jack Roady	Criminal District Attorney
John Kinard	District Clerk
Kevin C. Walsh	Treasurer
Rick Sharp	Constable, Pct. 1
Jimmy Fullen	Constable, Pct. 2
Derreck Rose	Constable, Pct. 3
Justin West	Constable, Pct. 4

***Appointed County Officials***

Rufus G. Crowder	Purchasing Agent
Sergio Cruz	Budget Officer
Randall Rice CPA	County Auditor

## Financial Section

**T**he Financial Section includes the independent auditors' report, management's discussion and analysis, basic financial statements, including the accompanying notes, required supplementary information and other supplementary information.

## INDEPENDENT AUDITOR'S REPORT

Honorable County Judge  
and Members of the Commissioners' Court  
Galveston County, Texas

### Report on the Audit of the Financial Statements

#### **Opinions**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Galveston County, Texas (the "County") as of and for the year ended September 30, 2022, 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 accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of September 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof, 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 (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Emphasis of Matter – Change in Accounting Principle**

As described in the notes to the financial statements, in fiscal year 2022 the County adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. Our opinion is not modified with respect to this matter.

#### **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 due date, including any currently know information that may raise substantial doubt shortly thereafter.

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 GAAS 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.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and pension and OPEB information be presented to supplement the basic financial statements. Such information, 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 combining and individual nonmajor fund financial 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements 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 comprehensive financial report (ACFR). The other information comprises the introductory section and statistical section, but does not include the financial statements and our auditor's report thereon. Our opinions on the 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 financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2023, 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 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 the County's internal control over financial reporting and compliance.

*Pattillo, Brown & Hill, L.L.P.*

Waco, Texas  
March 31, 2023



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# Management's Discussion and Analysis

**T**he Management's Discussion and Analysis subsection provides a narrative introduction to, and overview and analysis of, the basic financial statements. It includes a description of the government-wide and fund financial statements, as well as an analysis of the County of Galveston's overall financial position and results of operations.

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## MANAGEMENT'S DISCUSSION AND ANALYSIS

The County of Galveston, Texas presents the following narrative overview and analysis of the financial activities of Galveston County for the fiscal year ended September 30, 2022. Please read the information presented here in conjunction with the Letter of Transmittal in the preceding Introductory Section and with the Basic Financial Statements which immediately follow.

### FINANCIAL HIGHLIGHTS

- The county's assets and deferred outflows exceeded its liabilities and deferred inflows (net position) by \$133.8 million on a government-wide, full accrual basis at September 30, 2022.
- Of the \$442.9 million in liabilities, noncurrent liabilities due in more than one year are \$336.0 million. These long-term liabilities include long-term debt and total OPEB liability.
- The county's total outstanding long-term debt decreased by \$23.0 million (including accretion), due to scheduled debt payments throughout the year. County revenues exclusive of special and extraordinary items totaled \$252.8 million against expenses of \$213.2 million, resulting in an increase in net position of \$43.8 million. Overall revenues of \$257.0 million included \$4.2 million in revenues from an extraordinary item related to insurance proceeds for fire damage remediation/restoration.
- With this extraordinary item included, net position increased by \$43.8 million.
- Net capital assets were \$276.2 million as of September 30, 2022. Net depreciation/amortization expense attributable to assets of governmental activities amounted to \$16.2 million for 2022.
- At September 30, 2022, the county's Governmental Funds reported a combined ending fund balance of \$177.1 million, a decrease of \$15.7 million from September 30, 2021.
- \$59.1 million, or 33.4%, of the combined ending fund balance is classified as "unassigned" and available for any use.
- Additions to capital assets were \$36.4 million, an increase of 15.2% from the prior year.

### OVERVIEW OF THE FINANCIAL STATEMENTS

This MD&A introduces the county's Basic Financial Statements, which comprise three components:

- government-wide financial statements,
- fund financial statements and
- notes to the financial statements.

This report also contains other information supplemental 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 that of a private-sector business.

The *statement of net position* presents information on all of the county's assets, liabilities and deferred outflows/inflows, with the difference reported as "net position." Over time, increases or decreases in net position 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 the county's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying events giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and vacation leave earned but unused).

The government-wide financial statements distinguish functions of the county that are principally supported by taxes and intergovernmental revenues ("governmental activities") from other functions that are intended to recover all or a significant portion of their costs through user fees and charges ("business-type activities"). The governmental activities of the county include general government, judicial, public safety, health and social services, culture and recreation, conservation and roads and bridges. The county currently engages in no business-type activities. The government-wide financial statements can be found on pages 36-39 of this report.

**Fund Financial Statements.** A "fund" is a grouping of related accounts 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 one of three categories: Governmental Funds, Proprietary Funds or 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. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as the *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements. The governmental funds financial statements can be found on pages 40-46 of this report.

Because the focus of governmental funds is narrower than 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-wide financial statements*. By doing so, readers may better understand the long-term impact of 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 this comparison between *governmental funds* and *governmental activities*.

The county maintains sixty-one individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the following five funds, which the county considers to be "major" funds:

- the General Fund
- the Road and Bridge Fund
- the American Rescue Plan Stimulus Fund
- the Grant Fund
- the Debt Service Fund

Data from the other governmental funds are combined into a single, aggregated presentation. Individual data for each of these nonmajor governmental funds is provided in the form of combining statements in the combining and individual fund statements and schedules section of this report.

The county adopts annual appropriated budgets for the General Fund, required Special Revenue Funds, the Grant Fund and the Debt Service Fund. Some Special Revenue Funds do not require budgets, while the budgets of others are not under the jurisdiction of Commissioners Court. Project-length, rather than annual, budgets are adopted for the Capital Projects Funds. A budgetary comparison has been provided for all budgeted governmental funds to demonstrate budgetary compliance, regardless of the basis (annual, project-length or other) on which those budgets are prepared.

**Proprietary Funds.** *Proprietary Funds* include Enterprise Funds and Internal Service Funds.

- *Enterprise Funds* are used to report the same functions that would be presented as business-type activities in the government-wide financial statements. The county currently engages in no business-type activity.
- *Internal Service Funds* are an accounting device used to accumulate and allocate costs entirely among the county's various functions. The county uses four internal service funds to account for: 1) the expenses related to budgeted expenditures of various county departments for group health, unemployment and workers' compensation insurance and 2) general casualty and liability insurance premiums. The Internal Service Funds are combined into a single aggregated presentation in the proprietary funds financial statements. Individual fund data in the form of combining statements is provided on pages 47-49 of this report.

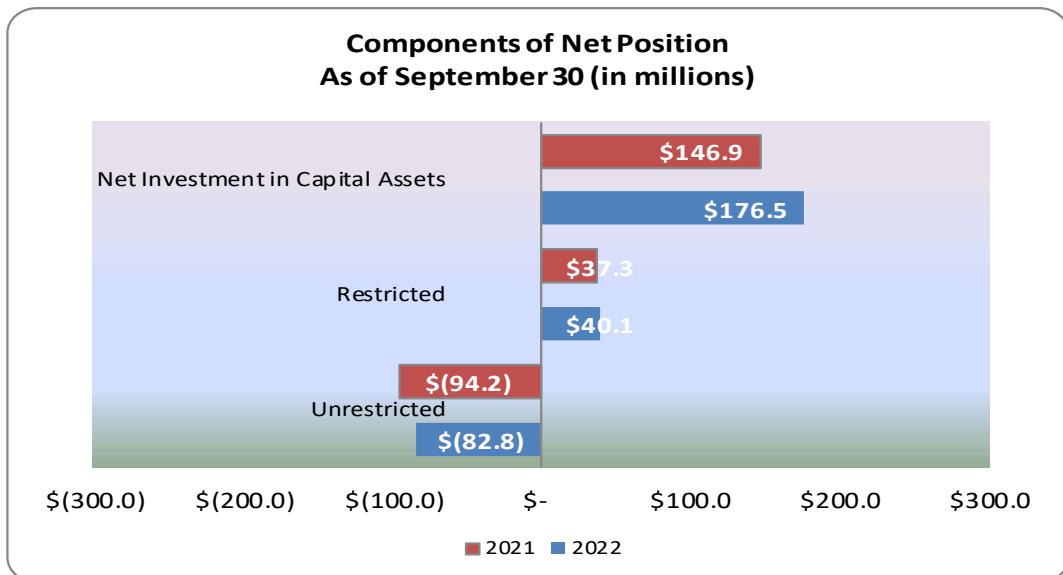
**Fiduciary Funds.** *Fiduciary Funds* are used to account for resources held for the benefit of parties outside of the government. Fiduciary funds are not reported in the government-wide financial statements because the resources of these funds *are not* available to support the county's own programs. The accounting for fiduciary funds is much like that used for proprietary funds. It includes trust and custodial funds. The county presently accounts for one OPEB Trust Fund (Retiree Life Reserve), and thirteen Custodial Funds. Custodial funds include seizures, registry accounts, unclaimed property and other deductions, escrow, special collections, inmate deposits and special committees. The fiduciary fund statements can be found on pages 50-51 of this report.

## **GOVERNMENT-WIDE OVERALL FINANCIAL ANALYSIS**

Net position may serve over time as a useful indicator of a government's financial position. In the case of the county, assets and deferred outflows exceeded liabilities and deferred inflows by \$133.8 million at the close of the fiscal year ended September 30, 2022.

The largest portion of the county's net position, \$176.5 million, reflects its investment in capital assets (e.g., land, infrastructure, buildings and improvements, right-to-use leases, machinery and equipment), less any related outstanding debt that was used to acquire those assets. The county uses these capital assets to provide services to citizens and consequently the assets are not available for future spending. It should be noted the resources used to re-pay this debt must be provided from other sources, since the capital assets themselves cannot be used to do so.

<b>Summary of Net Position</b>		
<b>September 30, 2022 and 2021</b>		
<b>(\$ in millions)</b>		
	<b>2022</b>	<b>2021</b>
<b>Assets:</b>		
Current and Other Assets	\$ 336.3	\$ 282.2
Capital Assets, Net of Accumulated Depreciation	<u>276.2</u>	<u>239.7</u>
<b>Total Assets</b>	<u>612.5</u>	<u>521.9</u>
Total Deferred Outflows of Resources	<u>68.3</u>	<u>84.1</u>
<b>Liabilities:</b>		
Current Liabilities	81.7	54.0
Long-Term Liabilities (Including Current Portion)	<u>361.2</u>	<u>413.8</u>
<b>Total Liabilities</b>	<u>442.9</u>	<u>467.8</u>
Total Deferred Inflows of Resources	<u>104.0</u>	<u>48.2</u>
<b>Net Position:</b>		
Net Investment in Capital Assets	176.5	146.9
Restricted	40.1	37.3
Unrestricted	<u>(82.8)</u>	<u>(94.2)</u>
<b>Total Net Position</b>	<u>\$ 133.8</u>	<u>\$ 90.0</u>



A portion of the county's net position, \$40.1 million, represents resources subject to external restrictions on their use. The remainder, (\$82.8) million, is unrestricted. Because the county incurred long-term liabilities not offset by corresponding assets, unrestricted net position is negative. GASB Statement No. 75 established standards for recognizing and measuring liabilities, expenses/expenditures and deferred outflow/inflow of resources regarding other post-employment benefits. The largest

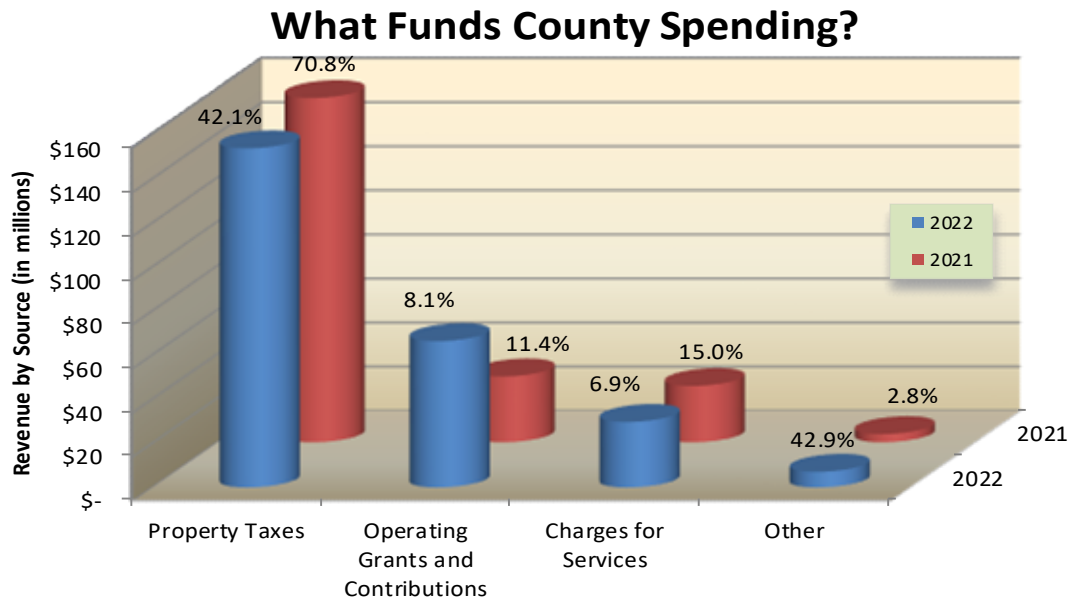


contributor to the change in net position is due to a change in policy related to post-employment benefits implemented in fiscal year 2021. See pages 92-100 of the Notes to the Financial Statements for more details about the OPEB plan and pension liability and the effects of GASB Statement No. 75.

<b>Changes in Net Position</b>		
<b>September 30, 2022 and 2021</b>		
<b>(\$ in millions)</b>		
	<b>2022</b>	<b>2021</b>
Revenues:		
Program Revenues:		
Charges for Services	\$ 29.7	\$ 25.5
Operating Grants and Contributions	66.4	29.8
General Revenues:		
Property Taxes	153.8	156.2
Payments in Lieu of Taxes	0.9	1.7
Unrestricted Investment Earnings	1.8	1.7
Gain on Sale of Capital Assets	0.1	0.2
Miscellaneous	0.2	0.1
Total Revenues	<u>252.8</u>	<u>215.3</u>
Expenses:		
General Government	54.2	51.2
Judicial	25.2	27.8
Public Safety	78.2	88.4
Health and Social Services	21.5	20.1
Culture and Recreation	7.1	7.1
Conservation	0.7	0.7
Roads, Bridges and Rights-of-Way	17.1	18.4
Interest on Long-term Debt	9.2	10.3
Total Expenses	<u>213.2</u>	<u>224.1</u>
Excess/(Deficiency) before Special and Extraordinary Items	<u>39.6</u>	<u>(8.8)</u>
Special Item:		
Change in Retiree Health Plan Benefit Terms	-	154.2
Extraordinary Item:		
Insurance Advance for Remediation of Damage	-	1.0
Insurance Proceeds for Damage		
Remediation/Restoration	<u>4.2</u>	<u>-</u>
Increase (Decrease) in Net Position	43.8	146.4
Net Position - Beginning	<u>90.0</u>	<u>(56.4)</u>
Net Position - Ending	<u>\$ 133.8</u>	<u>\$ 90.0</u>

The county's net position from current year activities increased by \$43.8 million (48.7%) between revenues and expenses during the fiscal year ended September 30, 2022. The change in net position for current year activity indicates that, on a flow-of-economic-resources basis, current year revenues were more than sufficient to pay current year expenses. Compared to fiscal year 2021, underlying revenues decreased by \$113.5 million (30.6%), while underlying expenses decreased by \$10.9 million (4.9%). The

significant change in revenue was due largely to a significant change in deferred pension valuation in fiscal year 2021.



Key factors in the net change in revenues include:

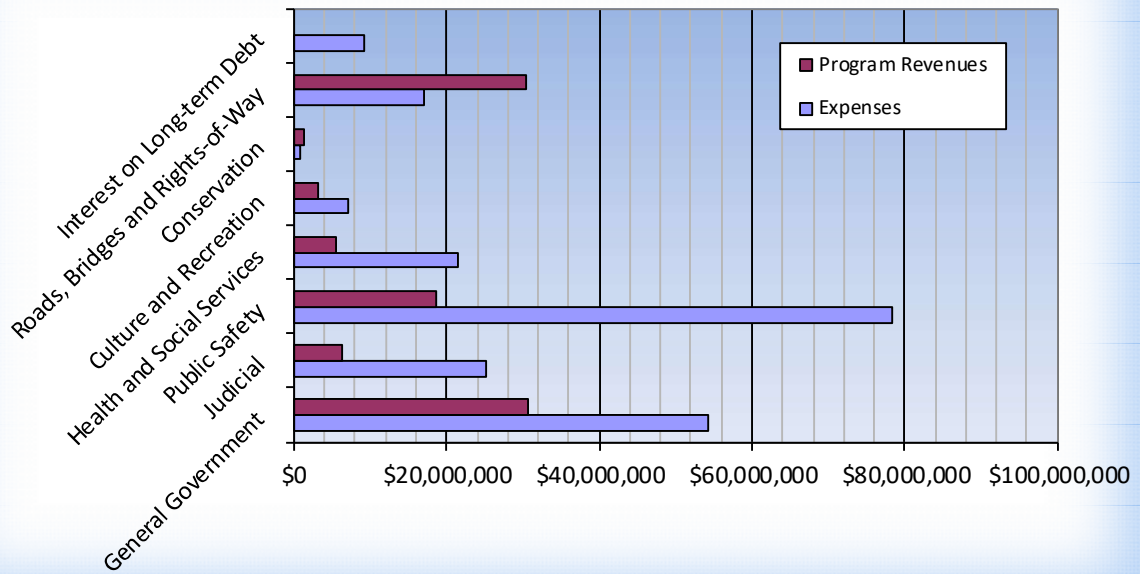
- Property Tax revenues decreased by \$2.4 million due to a decrease in the property tax rate.
- Intergovernmental revenue increased by \$36.6 million due to the recognition of ARPA funding.
- Charges for services increased by \$4.3 million from increases in park facility rentals, beach sticker fees and clerk fees.

Key factors in the net change in expenses include:

- General Government expenses increased by \$3.1 million from increases in ARPA projects, legal fees and IT contract services, offset by decreases in the retiree health plan valuation.
- Judicial and Public Safety expenses decreased by \$2.6 million and \$10.2 million respectively, due to decreases in the retiree health plan valuation and changes in the pension valuation.
- Roads, Bridges and Rights-of-Way expenses decreased by \$1.3 million related to a reduction of drainage improvement and road construction projects.
- Health and Social Services expenses increased by \$1.4 million mostly due to an increase in stimulus and grant-related expenses due to COVID-19 recovery efforts.
- Interest on Long-term Debt expense decreased by \$1.2 million owing to the re-payment of long-term debts.

As the county presently engages in no business-type activities, governmental activities account for all of the changes in net position at the government-wide reporting level.

### FY 2022 Expenses and Program Revenues Governmental Activities



## FINANCIAL ANALYSIS OF THE GOVERNMENTAL FUNDS

As noted earlier, Governmental Funds are accounted for as near-term resource inflows and outflows providing funds for county operations. Such information is useful in assessing the county’s financing requirements.

### Changes in Fund Balance – Major Funds

**General Fund.** The *General Fund* is the county’s primary operating fund. At September 30, 2022, the General Fund’s unassigned fund balance totaled \$72.6 million; total fund balance decreased during the fiscal year to \$77.7 million. As a measure of the General Fund’s liquidity, it is useful to compare both unassigned and total fund balances to total expenditures. The General Fund’s unassigned fund balance and total fund balance represent 46.4% and 49.6%, respectively, of total expenditures for the fiscal year ended September 30, 2022. This indicates the county’s ability to fund operations for roughly six months using fund balance.

Revenues decreased from the prior year by \$1.0 million. The change in revenue was mostly due to a \$1.0 million decrease in property tax revenue related to a decrease in the property tax rate.

As shown on the Statement of Revenues, Expenditures and Changes in Fund Balance, the net result of revenues less expenditures and other financing sources was a decrease in fund balance of \$10.2 million. Commissioners Court assigned a portion of fund balance to be utilized in the fiscal year 2022 adopted budget in the amount of \$32.3 million, to be used as needed for unforeseen expenditures not known at the time the budget was adopted.

**Road and Bridge Fund.** The *Road and Bridge Fund* has a fund balance at September 30, 2022, of \$4.8 million. The fund balance increased from the prior year by \$1.3 million. This increase is mainly a result of a \$0.6 million increase in tax revenue due to an increase in tax levy allocation, as well as a \$0.6 million increase in intergovernmental revenue.

**American Rescue Plan Stimulus Fund.** The *American Rescue Plan Stimulus Fund* has a fund balance of \$0.3 million at September 30, 2022. This fund is used to support the health, social and economic impacts caused by the COVID-19 pandemic.

**Grant Fund.** The *Grant Fund* has a fund balance at September 30, 2022, of (\$13.5) million. The fund balance decreased by \$6.8 million in the current fiscal year; this change was largely due to expenditure increases in grants related to CDBG infrastructure projects as well as a FEMA funded building project for Hurricane Ike that have not yet been reimbursed.

**Debt Service Fund.** The *Debt Service Fund* has a fund balance at September 30, 2022, of \$7.3 million. Its fund balance decreased by \$0.9 million from the prior fiscal year. Despite an increase in tax revenue of \$0.6 million expenditures exceeded revenue for fiscal year 2022.

### **General Fund Budgetary Highlights**

The original adopted budget for General Fund operating expenditures was \$154.1 million, plus transfers out to other funds budgeted at \$1.4 million. Including budgeted reserves of \$32.3 million, the total adopted General Fund budget was \$187.8 million (rounded). During the year, budgeted reserves were reduced by \$23.1 million; \$11.1 million was used to increase transfers out to other funds to \$12.5 million. The final amended budget for operating expenditures after returning unused budgeted reserves to fund balance was \$172.4 million. The increase in operating budgeted expenditures was primarily due to:

- General Government expenditures increased by \$3.5 million, mainly due to a \$1.0 million increase in legal fees, a \$0.8 million increase in information technology for supplies and contract services, a \$0.8 million increase in contracted services for facilities and a \$0.6 million increase in supply costs for fleet management.
- Public Safety budgeted expenditures increased \$3.1 million, mostly for overtime and salary increases.
- Capital Outlay budgeted expenditures increased by \$18.2 million mainly due to additional building and improvement projects, including reconstruction for the justice center fire, as well as an increase in costs for improvements other than buildings and an increase in the purchase of vehicles.

During the year, actual revenues were greater by \$3.5 million and actual expenditures were \$15.7 million less than final budgeted amounts. See table below for significant budget to actual variances for both revenues and expenditures in the General Fund.

**General Fund Budget to Actual Variances**  
**September 30, 2022**  
(\$ in millions)

<b>Revenues</b>		<u>Budgeted</u>	<u>Actual</u>	<u>Difference</u>
Taxes	(1)	\$ 116.6	\$ 120.2	\$ 3.6
Licenses and Permits		0.2	0.2	-
Intergovernmental		16.4	15.7	(0.7)
Charges for Services		7.5	7.9	0.4
Fines and Forfeitures		1.2	1.6	0.4
Investment Earnings		0.8	0.7	(0.1)
Miscellaneous		4.2	3.9	(0.3)
<b>Total Revenues</b>		<u>\$ 146.9</u>	<u>\$ 150.2</u>	<u>\$ 3.3</u>
<p>(1) Taxes - increase due to an increase in the property tax base and a higher than expected collection rate</p>				
<b>Expenditures</b>		<u>Budgeted</u>	<u>Actual</u>	<u>Difference</u>
General Government	(1)	\$ 47.4	\$ 41.8	\$ (5.6)
Judicial	(1)	25.8	23.6	(2.2)
Public Safety	(1),(2)	68.3	64.2	(4.1)
Health And Social Services	(3)	15.5	13.6	(1.9)
Culture And Recreation		2.8	2.8	-
Conservation		0.9	0.6	(0.3)
Debt Service		-	0.8	0.8
Capital Outlay	(4)	11.7	9.5	(2.2)
<b>Total Expenditures</b>		<u>\$ 172.4</u>	<u>\$ 156.9</u>	<u>\$ (15.5)</u>
<p>(1) General Government, Judicial &amp; Public Safety - decrease due to county policy related to vacated positions left unfilled for 4 payroll periods</p> <p>(2) Public Safety - decrease due to lower juvenile justice medical care and placement services</p> <p>(3) Health And Social Services - decrease due to lower indigent medical care services</p> <p>(4) Capital Outlay - decrease due to the purchase of machinery, equipment and vehicles that did not occur by fiscal year-end due to market shortages</p>				

## Notes to the Financial Statements

The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. The Notes to the Financial Statements can be found on pages 53-97 of this report.

### Other Information

In addition to the basic financials statements and accompanying notes, this report also presents certain required supplementary information (“RSI”) about the budgetary compliance of the county’s General Fund, Road and Bridge Fund, American Rescue Plan Stimulus Fund and Grant Fund. Also included are schedules regarding the net pension liability/(asset) and employer contributions for the county’s retirement plan, as well as schedules related to OPEB liability and funding. The RSI can be found on pages 104-123 of this report.

### Capital Assets and Debt Administration

**Capital Assets.** The county’s investment in capital assets at September 30, 2022, net of accumulated depreciation/amortization, totaled \$276.2 million, an increase of \$36.4 million from the prior year. Capital assets are classified as land, infrastructure, buildings and improvements, machinery and equipment, improvements other than buildings, right-to-use leases and construction in progress. The increase in investment in capital assets occurred from an increase in capital outlay to purchase or construct new assets.

#### Capital Assets (Net of Depreciation/Amortization) At September 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Land	\$ 38,949,707	\$ 38,554,986
Right-to-Use Leased Land	18,255	-
Buildings and Improvements	95,261,525	99,895,497
Right-to-Use Leased Buildings	2,192,309	-
Improvements Other than Buildings	11,740,972	12,516,376
Machinery and Equipment	21,583,710	18,174,349
Right-to-Use Leased Equipment	493,500	-
Infrastructure	51,837,397	54,883,530
Construction in Progress	54,095,857	15,700,577
Total	<u>\$ 276,173,232</u>	<u>\$ 239,725,315</u>

At fiscal year-end, total Construction in Progress included the following:

- Land and Land Improvements: \$2.3 million
- Buildings: \$35.4 million
- Infrastructure: \$13.8 million
- Intangible Assets: \$0.3 million

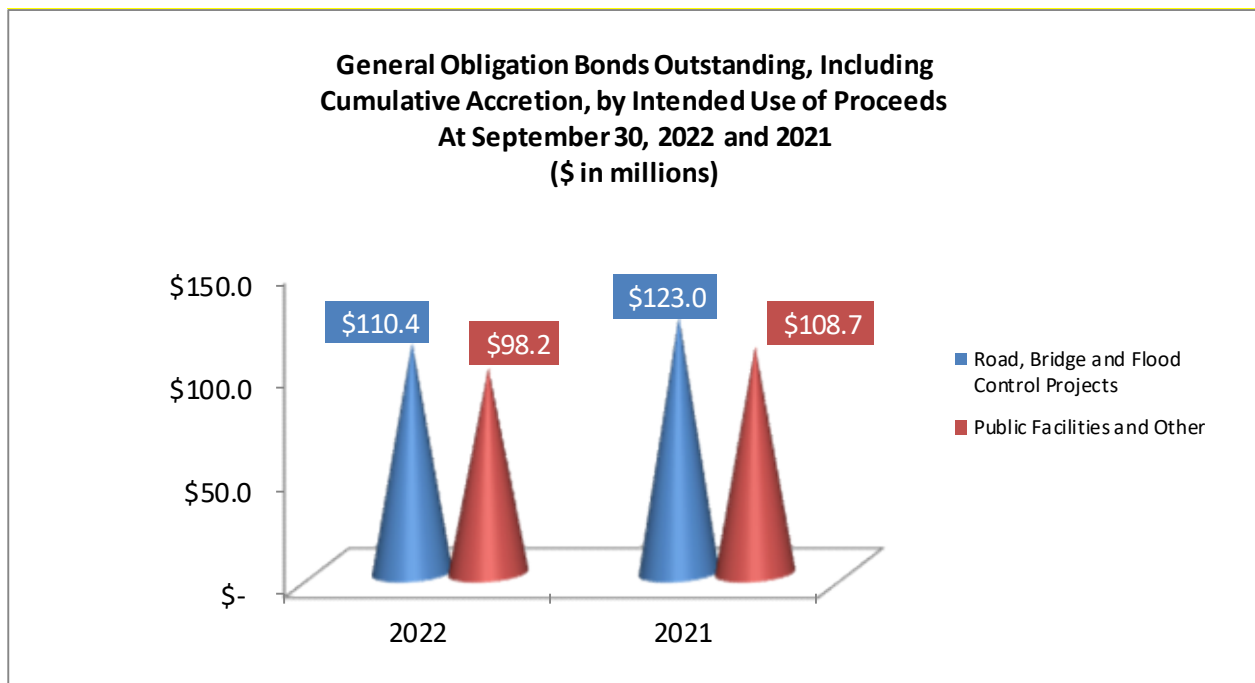
- Improvements Other Than Buildings: \$2.2 million

Additional information on the county’s capital assets is found in Note III.E to the Financial Statements on pages 71-74 of this report.

**Long-Term Debt.** At September 30, 2022, the county’s outstanding bonded debt, including accumulated accretion, totaled \$208.6 million, all of which is general obligation bonds. These general obligation bonds are backed by the full faith and credit of the county.

**General Obligation Bonds Outstanding, Including  
Cumulative Accretion, by Intended Use of Proceeds  
At September 30, 2022 and 2021**

	2022	2021
Road, Bridge and Flood Control Projects	\$ 110,416,512	\$ 122,952,344
Public Facilities and Other	98,198,303	108,684,977
Total Long-Term Debt	\$ 208,614,815	\$ 231,637,321



The county’s outstanding bonded debt decreased by a net 9.9%, or \$23.0 million, during the fiscal year ended September 30, 2022. No new debt was added, and scheduled principal payments totaled \$19.7 million. Current-year accretion on capital appreciation bonds added \$1.6 million; this increase was offset by the payment of \$4.9 million, resulting in net accretion of (\$3.3) million.

The county maintains an “Aaa” rating from Moody’s Investors Service, Inc., and an “AA+” rating from Fitch Ratings on its general-obligation debt.

State statute limits the amount of general obligation debt a governmental entity may issue to 5 percent of the assessed full valuation. The current debt limit for the county is \$1.7 billion, which is significantly in excess of the county's outstanding general obligation debt. In addition, Article III §52 of the Texas Constitution limits the unlimited tax road bonds a governmental entity may issue to 25 percent of the assessed full valuation. The current debt limit for the county is \$7.9 billion, which is significantly in excess of the county's outstanding unlimited tax road bonds.

Additional information concerning the county's long-term debt can be found in Note III.G to the Financial Statements on pages 77-83 of this report.

### **Economic Factors and Next Year's Budgets and Rates**

- The total ad valorem tax rate for FY 2023 is \$0.376030 (per \$100.00 of valuation). This is a reduction of \$0.04847 from the FY 2022 tax rate of \$0.424500.
- The reduction in tax rate is due to Senate Bill 2 tax reform legislation, as well as an increase in the county's net taxable base value from \$38.0 billion in fiscal year 2022 to \$42.7 billion in fiscal year 2023.
- FY 2023 budget figures for the General Fund include revenues of \$151.5 million, expenditures of \$139.2 million and transfers to other funds of \$8.3 million, with an additional \$44.4 million set aside for unanticipated expenditures.
- As reported by the Bureau of Labor Statistics, the unemployment rate in Galveston County for September 2022 was 4.5%, which exceeded the 2022 state unemployment rate of 4.0% by 0.5% and the September 2022 national unemployment rate of 3.5% by 1.0%.
- The U.S. Census Bureau estimated the county's population at July 1, 2021 at 355,062, an increase of 64,023 from the 2010 figure of 291,309.
- The Real Estate Center at Texas A&M University reported an average of 514 housing sales per month for the county's fiscal year ended September 30, 2022 at an average median sales price of \$350,000 compared to statistics of 650 and \$369,441 respectively, for its fiscal year ended September 30, 2021.
- The U.S. Census Bureau also reported that in 2020, the most recent year of data available, there were 6,122 employer establishments operating within the county, employing 90,721 persons, with a combined annual payroll of \$3.8 billion.

### **REQUESTS FOR INFORMATION**

This financial report is intended to provide a general overview of the county's finances. Questions concerning the information in this report and requests for additional financial information should be addressed to the Galveston County Auditor, P.O. Box 1418, Galveston, TX 77553-1418.



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## Basic Financial Statements

**T**he Basic Financial Statements subsection includes the government-wide statements, which incorporates governmental activities of the County of Galveston in order to provide an overview of the financial position and results of operations for the reporting entity. This subsection also includes the fund financial statements of the County and the accompanying notes to the financial statements.

**GALVESTON COUNTY, TEXAS**  
**STATEMENT OF NET POSITION**  
**September 30, 2022**

		<u>Governmental Activities</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$	75,830,967
Investments		156,506,496
Receivables (Net of Allowances for Uncollectibles):		
Taxes		9,920,247
Accounts and Other		46,869,919
Lease Receivable		6,381,117
Inventories		905,446
Prepaid Expenses		21,051
Net OPEB Asset - Retiree Life Reserve		6,139,687
Net Pension Asset		33,730,012
Capital Assets Not Being Depreciated/Amortized		93,045,564
Capital Assets, Net of Accumulated Depreciation/Amortization		<u>183,127,668</u>
<b>Total Assets</b>		<u>612,478,174</u>
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred Loss on Refunding		6,145,739
Deferred Outflows - Pension		21,255,737
Deferred Outflows - OPEB - Retiree Life Reserve		1,701,361
Deferred Outflows - OPEB - Retiree Health Plan		<u>39,197,179</u>
<b>Total Deferred Outflows of Resources</b>		<u>68,300,016</u>
 <b>LIABILITIES</b>		
Accounts Payable		15,006,410
Salaries Payable		4,522,680
Accrued Interest Payable		3,043,170
Retainage Payable		2,014,483
Estimated Liability - Claims and Judgments		1,330,645
Due to Others		561,111
Deposits Payable		250,539
Unearned Revenue		54,966,260
Noncurrent Liabilities:		
Due within One Year		
Long-Term Liabilities		22,799,218
Total OPEB Liability		2,403,838
Due in More Than One Year		
Long-Term Liabilities		211,487,353
Total OPEB Liability		<u>124,547,709</u>
<b>Total Liabilities</b>		<u>442,933,416</u>

**GALVESTON COUNTY, TEXAS**  
**STATEMENT OF NET POSITION**  
**September 30, 2022**

**Governmental Activities**

**DEFERRED INFLOWS OF RESOURCES**

Deferred Inflows - Leases	6,342,770
Deferred Inflows - Pension	63,465,417
Deferred Inflows - OPEB - Retiree Life Reserve	3,036,172
Deferred Inflows - OPEB - Retiree Health Plan	31,172,544
<b>Total Deferred Inflows of Resources</b>	<b>104,016,903</b>

**NET POSITION**

Net Investment In Capital Assets	176,527,293
Restricted for:	
Statute - Regulation	34,177,794
Debt Service	5,935,269
Unrestricted	(82,812,485)
<b>Total Net Position</b>	<b>\$ 133,827,871</b>

The notes to the financial statements are an integral part of this statement.

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**GALVESTON COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
For the Year Ended September 30, 2022

<u>Functions/Programs</u>	<u>Program Revenues</u>				<u>Net (Expense) Revenue and Changes in Net Position</u>
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities:					
General Government	\$ 54,231,304	\$ 12,112,358	\$ 18,545,755	\$ -	\$ (23,573,191)
Judicial	25,241,587	3,811,563	2,495,601	-	(18,934,423)
Public Safety	78,226,058	11,759,610	6,899,947	-	(59,566,501)
Health and Social Services	21,455,046	3,227	5,545,567	-	(15,906,252)
Culture and Recreation	7,120,049	1,196,397	2,080,525	-	(3,843,127)
Conservation	689,678	-	1,213,009	-	523,331
Roads, Bridges and Rights-of-Way	17,075,507	837,837	29,596,548	-	13,358,878
Interest on Long-term Debt	9,183,990	-	-	-	(9,183,990)
<b>Total Governmental Activities</b>	<b><u>\$ 213,223,219</u></b>	<b><u>\$ 29,720,992</u></b>	<b><u>\$ 66,376,952</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (117,125,275)</u></b>
General Revenues:					
Property Taxes					153,848,099
Payments in Lieu of Taxes					862,460
Unrestricted Investment Earnings					1,797,524
Gain on Sale of Capital Assets					76,623
Miscellaneous					163,466
Extraordinary Item:					
Insurance Proceeds for Damage Remediation/Restoration					4,202,533
Total General Revenues and Other Items					<u>160,950,705</u>
Change In Net Position					43,825,430
<b>Net Position - Beginning</b>					<u>90,002,441</u>
<b>Net Position - Ending</b>					<b><u>\$ 133,827,871</u></b>

The notes to the financial statements are an integral part of this statement.

**GALVESTON COUNTY, TEXAS  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
September 30, 2022**

	<b>General</b>	<b>Road and Bridge</b>	<b>American Rescue Plan Stimulus</b>	<b>Grant</b>
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 1,294,278	\$ 4,489,294	\$ 5,591,946	\$ -
Investments	59,098,423	-	40,106,426	-
Receivables (Net of Allowance for Uncollectibles):				
Taxes	7,827,268	166,079	-	-
Accounts and Other	12,492,116	587,373	-	23,112,243
Lease Receivable	6,286,700	-	-	-
Due from Other Funds	20,064,829	-	5,224,973	-
Inventory at Cost	17,309	223,179	-	-
Prepaid Items	2,088	-	-	13,338
<b>Total Assets</b>	<b><u>\$ 107,083,011</u></b>	<b><u>\$ 5,465,925</u></b>	<b><u>\$ 50,923,345</u></b>	<b><u>\$ 23,125,581</u></b>
<b>LIABILITIES</b>				
Accounts Payable	\$ 4,620,754	\$ 402,641	\$ 2,226,118	\$ 2,358,013
Salaries Payable	4,116,493	120,349	6,606	125,303
Compensated Absences Payable	32,076	-	-	-
Retainage Payable	21,696	-	106,555	672,660
Due to Others	391,616	-	-	169,495
Escrow Deposits	-	-	-	-
Deposits - Held	248,124	-	-	-
Due to Other Funds	-	-	-	23,339,802
Unearned Revenue	-	-	48,313,150	4,331,676
<b>Total Liabilities</b>	<b><u>9,430,759</u></b>	<b><u>522,990</u></b>	<b><u>50,652,429</u></b>	<b><u>30,996,949</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable Revenue:				
Property Taxes	7,827,268	166,079	-	-
Intergovernmental	-	-	-	5,619,857
Charges for Services, Court Fees and Fines	5,920,664	-	-	-
Leases	6,249,654	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b><u>19,997,586</u></b>	<b><u>166,079</u></b>	<b><u>-</u></b>	<b><u>5,619,857</u></b>
<b>FUND BALANCES</b>				
Non-Spendable	19,397	223,179	-	13,338
Restricted	-	4,553,677	270,916	-
Assigned	5,012,000	-	-	-
Unassigned	72,623,269	-	-	(13,504,563)
<b>Total Fund Balances</b>	<b><u>77,654,666</u></b>	<b><u>4,776,856</u></b>	<b><u>270,916</u></b>	<b><u>(13,491,225)</u></b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b><u>\$ 107,083,011</u></b>	<b><u>\$ 5,465,925</u></b>	<b><u>\$ 50,923,345</u></b>	<b><u>\$ 23,125,581</u></b>

The notes to the financial statements are an integral part of this statement.



**GALVESTON COUNTY, TEXAS  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
September 30, 2022**

<u>Debt Service</u>	<u>Total Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 935,768	\$ 55,797,764	\$ 68,109,050
-	49,282,709	148,487,558
1,672,764	254,136	9,920,247
8,319,907	1,430,159	45,941,798
-	94,417	6,381,117
-	-	25,289,802
-	664,958	905,446
-	-	15,426
<b><u>\$ 10,928,439</u></b>	<b><u>\$ 107,524,143</u></b>	<b><u>\$ 305,050,444</u></b>
\$ -	\$ 2,922,885	\$ 12,530,411
-	149,495	4,518,246
-	-	32,076
-	1,213,572	2,014,483
-	-	561,111
-	2,415	2,415
-	-	248,124
1,950,000	-	25,289,802
-	2,320,288	54,965,114
<u>1,950,000</u>	<u>6,608,655</u>	<u>100,161,782</u>
1,672,764	254,136	9,920,247
-	-	5,619,857
-	-	5,920,664
-	93,116	6,342,770
<u>1,672,764</u>	<u>347,252</u>	<u>27,803,538</u>
-	664,958	920,872
7,305,675	92,221,800	104,352,068
-	7,681,478	12,693,478
-	-	59,118,706
<u>7,305,675</u>	<u>100,568,236</u>	<u>177,085,124</u>
<b><u>\$ 10,928,439</u></b>	<b><u>\$ 107,524,143</u></b>	<b><u>\$ 305,050,444</u></b>

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**GALVESTON COUNTY, TEXAS**  
**RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS**  
**TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION**  
**September 30, 2022**

Total fund balance, governmental funds	177,085,124
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the fund financial statement, but are reported in the governmental activities of the Statement of Net Position.	273,469,168
Leased assets used in governmental activities are not current financial resources and therefore are not reported in the fund financial statement, but are reported in the governmental activities of the Statement of Net Position.	2,404,606
The net OPEB asset used in governmental activities is not a current financial resource and therefore is not reported in the fund financial statement, but is reported in the governmental activities of the Statement of Net Position.	6,139,687
The net pension asset used in governmental activities is not a current financial resource and therefore is not reported in the fund financial statement, but is reported in the governmental activities of the Statement of Net Position.	33,730,012
The assets and liabilities of internal service funds are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position.	12,860,579
Deferred losses on refundings are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position.	6,145,739
Deferred outflows of resources for pension-related activities are not included in the fund financial statements, but are included in the governmental activities of the Statement of Net Position.	21,255,737
Deferred outflows of resources for OPEB-related activities are not included in the fund financial statements, but are included in the governmental activities of the Statement of Net Position.	40,898,540
Some liabilities, such as Long-term Compensated Absences and Bonds Payable, are not due and payable in the current period and are not included in the fund financial statement, but are reported in the governmental activities of the Statement of Net Position. These are as follows:	
Bonds payable	(190,346,660)
Accumulated accretion on capital appreciation bonds	(18,268,154)
Interest on long-term debt	(3,043,170)
Premiums on issuance of debt	(16,316,598)
Compensated absences	(6,593,869)
Total OPEB liability	(126,951,547)
Lease Liability	(2,427,958)
Property taxes receivable have been levied and are due this year, but are not available soon enough to pay for the current period's expenditures, and therefore are deferred in the funds.	9,920,247
Intergovernmental receivables are expected for costs incurred, but are not available soon enough to pay for the current period's expenditures, and are therefore deferred in the funds.	5,619,857
Court receivables for fines and related costs that have been imposed and are now due, but are not available soon enough to pay for the current period's expenditures, and are therefore deferred in the funds.	5,920,664
Deferred inflows of resources for pension-related activities are not included in the fund financial statements, but are included in the governmental activities of the Statement of Net Position.	(97,674,133)
Net position of governmental activities	<u>\$ 133,827,871</u>

The notes to the financial statements are an integral part of this statement.

**GALVESTON COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended September 30, 2022**

	<b>General</b>	<b>Road and Bridge</b>	<b>American Rescue Plan Stimulus</b>	<b>Grant</b>
<b>REVENUES</b>				
Taxes	\$ 120,187,183	\$ 3,619,305	\$ -	\$ -
Licenses and Permits	250,276	2,946,479	-	-
Intergovernmental	15,682,934	1,035,672	8,433,635	16,905,774
Charges for Services	7,897,574	-	-	38,138
Fines and Forfeitures	1,617,529	-	-	-
Investment Earnings	766,412	9,455	232,665	17,388
Miscellaneous	3,918,432	7,644	-	104,865
<b>Total Revenues</b>	<b>150,320,340</b>	<b>7,618,555</b>	<b>8,666,300</b>	<b>17,066,165</b>
<b>EXPENDITURES</b>				
Current:				
General Government	41,839,633	845,286	5,216,902	2,465,173
Judicial	23,625,211	-	-	1,191,160
Public Safety	64,075,858	-	184,336	4,693,074
Health and Social Services	13,609,575	-	-	3,927,127
Culture and Recreation	2,670,726	-	-	4,340
Conservation	574,362	-	-	-
Roads, Bridges and Rights-of-Way	-	5,418,346	-	151,197
Debt Service:				
Principal Retirement	724,844	-	-	-
Interest and Fiscal Charges	26,728	-	-	-
Capital Outlay	9,504,632	278,773	2,994,146	13,837,140
<b>Total Expenditures</b>	<b>156,651,569</b>	<b>6,542,405</b>	<b>8,395,384</b>	<b>26,269,211</b>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<b>(6,331,229)</b>	<b>1,076,150</b>	<b>270,916</b>	<b>(9,203,046)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	4,154,347	628,980	-	2,099,855
Transfers Out	(12,001,456)	(456,085)	-	(18,601)
Sale of Capital Assets	33,633	36,705	-	28,056
<b>Total Other Financing Sources (Uses)</b>	<b>(7,813,476)</b>	<b>209,600</b>	<b>-</b>	<b>2,109,310</b>
Extraordinary Item - Insurance Proceeds for Damage Remediation/Restoration	3,906,804	-	-	295,729
<b>Net Change in Fund Balances</b>	<b>(10,237,901)</b>	<b>1,285,750</b>	<b>270,916</b>	<b>(6,798,007)</b>
<b>Fund Balances - Beginning</b>	<b>87,892,567</b>	<b>3,491,106</b>	<b>-</b>	<b>(6,693,218)</b>
<b>Fund Balances - Ending</b>	<b>\$ 77,654,666</b>	<b>\$ 4,776,856</b>	<b>\$ 270,916</b>	<b>\$ (13,491,225)</b>

The notes to the financial statements are an integral part of this statement.

**GALVESTON COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended September 30, 2022**

<u>Debt Service</u>	<u>Total Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 26,601,250	\$ 3,994,069	\$ 154,401,807
-	-	3,196,755
5,375,182	23,716,482	71,149,679
-	4,420,992	12,356,704
-	86,558	1,704,087
261,027	462,584	1,749,531
61,480	1,567,382	5,659,803
<u>32,298,939</u>	<u>34,248,067</u>	<u>250,218,366</u>
-	964,287	51,331,281
-	601,863	25,418,234
-	3,034,823	71,988,091
-	1,511,228	19,047,930
-	868,751	3,543,817
-	-	574,362
-	9,308,691	14,878,234
19,736,822	9,350	20,471,016
13,506,418	98	13,533,244
-	22,540,570	49,155,261
<u>33,243,240</u>	<u>38,839,661</u>	<u>269,941,470</u>
<u>(944,301)</u>	<u>(4,591,594)</u>	<u>(19,723,104)</u>
-	8,484,611	15,367,793
-	(3,200,000)	(15,676,142)
-	46,703	145,097
-	5,331,314	(163,252)
-	-	4,202,533
(944,301)	739,720	(15,683,823)
<u>8,249,976</u>	<u>99,828,516</u>	<u>192,768,947</u>
<u>\$ 7,305,675</u>	<u>\$ 100,568,236</u>	<u>\$ 177,085,124</u>

**GALVESTON COUNTY, TEXAS**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES**  
**For the Year Ended September 30, 2022**

Net change in fund balances - total governmental funds: \$ (15,683,823)

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

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period. This is the amount by which depreciation of \$15,342,931 exceeded additions of \$49,155,258 in the current period. 33,812,327

Governmental funds report the entire net sales price (proceeds) from sale of an asset as an other financing source because it provides current financial resources. In contrast, the Statement of Activities reports only the gain on the sale of the assets. Thus, the change in the net position differs from the change in fund balance by the undepreciated cost of the asset sold. (68,474)

Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the Statement of Activities when earned. 2,526,489

Governmental funds report bond and other debt proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of bond principal as an expenditure. In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities. This is the amount by which repayments exceeded proceeds. 19,736,822

Some expenses reported in the Statement of Activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds:

Accrued interest not reflected in governmental funds	73,970
Compensated absences	(172,944)
Amortization of deferred charges	1,002,311
Other post-employment benefits	(8,568,861)
Accretion of capital bond interest	3,285,685
Pension cost, net	12,765,373
Refund for tax settlement	(23,352)

Internal service funds are used by management to charge the costs of certain activities, such as health insurance and workers' compensation insurance, to individual funds. The change in net position of internal service funds is reported with governmental activities. (4,860,093)

Change in net position of governmental activities \$ 43,825,430

The notes to the financial statements are an integral part of this statement.

**GALVESTON COUNTY, TEXAS**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**September 30, 2022**

		<b>Governmental Activities <u>Internal Service Funds</u></b>
<b>ASSETS</b>		
Current Assets:		
Cash and Cash Equivalents	\$	9,727,238
Investments		6,013,617
Receivables (Net of Allowances for Uncollectibles):		
Accounts and Other		928,121
Prepaid Expenses		5,625
Capital Assets, Net of Accumulated Depreciation/Amortization		<u>299,458</u>
<b>Total Assets</b>		<u><b>16,974,059</b></u>
<b>LIABILITIES</b>		
Current Liabilities:		
Accounts Payable		2,475,999
Salaries Payable		4,434
Estimated Liability - Claims		1,330,645
Unearned Revenue		1,146
Noncurrent Liabilities:		
Due Within One Year		95,584
Due in More Than One Year		<u>205,672</u>
<b>Total Liabilities</b>		<u><b>4,113,480</b></u>
<b>NET POSITION</b>		
Unrestricted		<u>12,860,579</u>
<b>Total Net Position</b>	<b>\$</b>	<u><b>12,860,579</b></u>

The notes to the financial statements are an integral part of this statement.

**GALVESTON COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENSES AND**  
**CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
**For the Year Ended September 30, 2022**

	<b>Governmental Activities Internal Service Funds</b>
<b>OPERATING REVENUES</b>	
Intergovernmental	\$ 6,995
Charges for Services	16,881,286
Insurance Recovery - County	2,617
Reimbursements	2,085,467
Miscellaneous	<u>8,716</u>
<b>Total Operating Revenues</b>	<u>18,985,081</u>
<b>OPERATING EXPENSES</b>	
Contract Services	1,875,790
Insurance	5,114,365
Claims	17,071,274
Depreciation/Amortization	<u>136,725</u>
<b>Total Operating Expenses</b>	<u>24,198,154</u>
<b>Operating Income (Loss)</b>	(5,213,073)
<b>NONOPERATING REVENUES (EXPENSES)</b>	
Investment Earnings	47,993
Debt Service:	
Interest Expense	<u>(3,362)</u>
<b>Total Non-Operating Revenues (Expenses)</b>	<u>44,631</u>
<b>Income (loss) before transfers</b>	(5,168,442)
<b>TRANSFERS</b>	
Transfer from Other Funds	820,142
Transfer to Other Funds	<u>(511,793)</u>
<b>Total Transfers</b>	<u>308,349</u>
<b>Change in Net Position</b>	(4,860,093)
<b>Total Net Position-Beginning</b>	<u>17,720,672</u>
<b>Total Net Position-Ending</b>	<u><u>\$ 12,860,579</u></u>

The notes to the financial statements are an integral part of this statement.



**GALVESTON COUNTY, TEXAS**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
For the Year Ended September 30, 2022

	<u>Governmental Activities Internal Service Funds</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Receipts from External Sources	\$ 16,071,758
Payments to Suppliers	(6,264,803)
Payments to Employees	589
Payments for Claims	(17,169,885)
Other Operating Revenues	<u>2,102,312</u>
<b>Net cash provided by (used for) operating activities</b>	<u>(5,260,029)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>	
Interest Expense-Lease	<u>(3,362)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
Transfer from Other Funds	820,142
Repayment to Other Funds	<u>(511,793)</u>
<b>Net cash provided by (used for) noncapital financing activities</b>	<u>308,349</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Purchase of Investments	(6,313,075)
Matured Investments	50
Investment Earnings	<u>47,993</u>
<b>Net cash provided by (used for) investing activities</b>	<u>(6,265,032)</u>
<b>Net increase (decrease) in cash and cash equivalents</b>	(11,220,074)
<b>Cash and Cash Equivalents October 1, 2021</b>	<u>20,947,312</u>
<b>Cash and Cash Equivalents September 30, 2022</b>	<u><u>\$ 9,727,238</u></u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>	
<b>Operating income (loss)</b>	<u>\$ (5,213,073)</u>
<b>Adjustments to reconcile operating income to net cash provided by (used for) operating activities:</b>	
(Increase) Decrease in Accounts Receivable	(812,145)
(Increase) Decrease in Prepaid Expenses	6,524
Increase (Decrease) in Unearned Revenue	1,134
Increase (Decrease) in Accounts Payable	756,942
Increase (Decrease) in Salaries Payable	<u>589</u>
<b>Total adjustments</b>	<u>(46,956)</u>
<b>Net cash provided by (used for) operating activities</b>	<u><u>\$ (5,260,029)</u></u>

The notes to the financial statements are an integral part of this statement.

**GALVESTON COUNTY, TEXAS**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**September 30, 2022 and December 31, 2021**

	<b>Custodial Funds</b>	<b>OPEB Trust Fund</b>
	<b>September 30, 2022</b>	<b>December 31, 2021</b>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 17,124,425	\$ -
Investments:		
Certificates of Deposit	3,036,053	-
Fixed Income	-	13,959,265
Receivables (Net of Allowances for Uncollectibles):		
Accounts and Other	<u>10,754</u>	<u>-</u>
<b>Total Assets</b>	<u>20,171,232</u>	<u>13,959,265</u>
<b>LIABILITIES</b>		
Due to Other Entities	<u>6,495,079</u>	<u>-</u>
<b>NET POSITION</b>		
Restricted For:		
Individuals and Organizations	13,676,153	-
OPEB	<u>-</u>	<u>13,959,265</u>
<b>Total Net Position</b>	<u><b>\$ 13,676,153</b></u>	<u><b>\$ 13,959,265</b></u>

The notes to the financial statements are an integral part of this statement.

**GALVESTON COUNTY, TEXAS**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**For the Years Ended September 30, 2022 and December 31, 2021**

	<b>Custodial Funds</b>	<b>OPEB Trust Fund</b>
	<b>September 30, 2022</b>	<b>December 31, 2021</b>
<b>ADDITIONS</b>		
Employer Contributions	\$ -	\$ 1,610,424
Contributions from Judgments	29,683,120	-
Bonds Received	961,272	-
County Clerk Fees	101,800	-
Deposits Held	11,289,640	-
Taxes Collected on Behalf of Taxing Entities	794,323,473	-
Interest Income	666,834	401,368
	<u>837,026,139</u>	<u>2,011,792</u>
<b>DEDUCTIONS</b>		
Benefit Payments	-	980,344
Bonds Refunded	966,853	-
Deposits Returned	10,960,604	-
Cases Disposed	167,762	-
Disbursements to Beneficiaries	33,507,588	-
Taxes Disbursed to Taxing Entities	794,323,473	-
	<u>839,926,280</u>	<u>980,344</u>
<b>Net Increase in Net Position</b>	(2,900,141)	1,031,448
<b>NET POSITION - BEGINNING</b>	<u>16,576,294</u>	<u>12,927,817</u>
<b>NET POSITION - ENDING</b>	<u>\$ 13,676,153</u>	<u>\$ 13,959,265</u>

The notes to the financial statements are an integral part of this statement.

## Notes to the Financial Statements

## I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### A. Reporting Entity

#### 1. Primary government

Galveston County, Texas was organized and exists under the Constitution and laws of the State of Texas. It was established on May 15, 1838, by the President of the Republic of Texas, Sam Houston. The county is located on the upper Texas coast and comprises a land area of 430 square miles. It is governed by an elected Commissioners Court composed of the County Judge and four County Commissioners. Services related to public safety, health and social programs, culture and recreation, conservation and the construction, improvement, maintenance and acquisition of roads, bridges and rights-of-way are provided.

The county prepares its basic financial statements in conformity with generally accepted accounting principles of the United States promulgated by the Governmental Accounting Standards Board (“GASB”), including:

- Governmental Accounting Standards Board Statement No. 61, *The Financial Reporting Entity: Omnibus – An Amendment of GASB Statements No. 14 and No. 34*, and
- Other authoritative sources identified in Statement on Auditing Standards No. 69, *The Meaning of “Present Fairly in Conformity with Generally Accepted Accounting Principles” in the Independent Auditor’s Report* of the American Institute of Certified Public Accountants.

#### 2. Component units

The accompanying financial statements present information for the government as well as its *component unit*. A component unit is an organization which is legally separate from the primary government but which is subject to fiscal, and sometimes other, oversight by that government which is so significant that to exclude the component unit’s financial information from that of the primary government could mislead readers. Three specific tests are applied to determine whether a legally separate organization is a component unit of a government. These tests look at:

- the method of appointment of the organization’s governing board;
- the degree of the organization’s fiscal dependence upon the primary government; and
- the extent to which the exclusion of the organization’s data from that of the primary government could contribute to unclear financial reporting.

#### *Blended Component Units*

A component unit is called *blended* if its operations are so intertwined with those of the primary government that it functions, for all practical purposes, as an integral part of that primary government. No distinction is made between the data of the primary government and that of a blended component unit.

The county has determined its Road District #1 qualifies for classification as a blended component unit and thus reports its financial data in the Road District #1 Special Revenue Fund. Road District #1 was created and defined under Article III, §52 of the Texas Constitution to construct, maintain and operate macadamized, gravel and paved roads and turnpikes. The Commissioners Court is the statutory governing body of Road District #1 and is authorized to act on its behalf to issue debt, set tax rates and assess tolls.

The county maintains all of the accounting records for Road District #1; separate financial statements are not issued.

With the implementation of GASB Statement 84, the county has recently determined the OPEB Trust Fund is also a blended component unit and is thus reported as a fiduciary fund. Although the OPEB plan is a legally separate entity, the county has a fiscal obligation to make contributions to the trust until the fund is no longer in existence. More information regarding the implementation of GASB Statement 84 and the OPEB Trust Fund can be found below in the notes.

#### *Discretely Presented Component Units*

Alternatively, a component unit is labeled *discretely presented* when it operates with a greater degree of autonomy with relation to the primary government. The data of such a component unit is presented together with, but distinguishable from, the data of the primary government. The county currently reports no discretely presented component unit.

### **B. Government-wide and Fund Financial Statements**

The *government-wide financial statements* (i.e., the Statement of Net Position and the Statement of Activities) report information for non-fiduciary activities of the primary government. The effects of inter-fund services provided and used are not eliminated in the process of consolidation, whereas indirect expense allocations are eliminated from the government-wide financial statements.

In the Statement of Net Position, activities of the primary government are classified either as *governmental activities* or *business-type activities*. Governmental activities, which are normally supported by taxes and inter-governmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The county presently accounts for no business-type activity.

The Statement of Activities demonstrates the degree to which the *direct expenses* of a given function or segment are offset by *program revenues*. Direct expenses are those clearly identifiable with a specific function or segment. Program revenues include:

- charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and
- operating and capital grants and contributions that are restricted to use in meeting the operational or capital requirements of a particular function or segment.

Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for *Governmental Funds*, *Proprietary Funds* and *Fiduciary Funds*, although the last are excluded from the government-wide financial statements. Major individual funds are reported as separate columns in the fund financial statements.

### **C. Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The government-wide and proprietary funds financial statements use 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 revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Proprietary Funds distinguish *operating revenues and expenses* from *non-operating items*. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a Proprietary Fund's principal ongoing operations. The county's Proprietary Funds are its four Internal Service Funds. Their operating revenues consist primarily of charges to the county for medical insurance and reimbursements for claims from workers' compensation insurance. Operating expenses for these Internal Service Funds include the payment of claims, the cost of insurance premiums and administrative expenses.

Governmental Funds financial statements use the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they become both measurable and available. Revenues are considered to be *measurable* if the transaction amounts can be determined and are considered to be *available* if they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. With regard to this latter criterion, the government considers revenues to be available if they are collected within sixty days of the end of the fiscal period. Expenditures are generally recorded when a liability is incurred, as with accrual accounting. However, debt service principal and interest expenditures on general long-term debt, including lease liabilities, as well as expenditures related to compensated absences and claims and judgments are recorded when due. General capital asset acquisitions, including entering into contracts giving the county the right to use leased assets, are reported as expenditures in governmental funds. Issuance of long-term debt and financing through leases are reported as other financial sources.

Property and franchise taxes, licenses and interest associated with the current fiscal year are all considered to be susceptible to accrual and so have been recorded as revenue of the period. Sales taxes collected and held by the state at year-end on behalf of the county are also recorded as revenue. Entitlements and shared revenue are recorded either at the time of receipt or earlier if the accrual criteria are met. Operating grants are recorded as revenue when the qualifying expenditures have been made and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the government.

The county reports the following five major funds, all of which are Governmental Funds:

- The *General Fund* is the primary operating fund. It accounts for all financial resources of the general government except those accounted for in another fund. The principal sources of General Fund revenues are property taxes, charges for services and fines and forfeitures. General Fund expenditures provide services involving public safety, health and social programs, culture and recreation, conservation and capital outlay, in addition to funding general government and judicial administration.
- The *Road and Bridge Fund* was created and is defined under Article 8, Section 9(c) of the *Texas Constitution*, which authorizes an ad valorem tax of \$0.15 per \$100.00 valuation to be levied and collected for the maintenance of public roads. Additionally, Chapter 256 of the *Texas Transportation Code* states these funds are to be used only for public road work or bridge construction, and only by order of the Commissioners Court.
- The *American Rescue Plan Stimulus Fund* is used to account for the American Rescue Plan Act 2021 stimulus funding received from the U.S. Government. This funding is to be used to support the public health responses to the coronavirus pandemic, address the negative economic effects caused by

COVID-19, including government services through revenue loss funding, provide funding for public safety and investing in storm water infrastructure.

- The *Grant Fund* is used to aggregate grant funding awarded by the federal and state governments and by private foundations.
- The *Debt Service Fund* is used to account for the accumulation of resources to retire the principal of, and to pay the interest costs and paying-agent fees associated with, the county's long-term debt.

The county reports fifty-six other Governmental Funds as nonmajor funds in the *Special Revenue* and *Capital Projects* fund types.

The county reports, as Proprietary Funds, four *Internal Service Funds*, three of which account for personnel-related insurance (health, workers' compensation and unemployment), and the fourth of which accounts for the insuring of real property and other tangible assets.

The county also reports, as Fiduciary Funds, one *Pension (and OPEB) Trust Fund* and thirteen *Custodial Funds*. A full listing and description of the county's fiduciary funds can be found in the combining and individual fund statements and schedules.

- The Pension (and OPEB) Trust Fund is used to account for the retiree life reserve plan, which is an irrevocable trust.
- The Custodial Funds are used to account for situations where the government's role is purely custodial, such as the receipt and remittance of fiduciary resources to individuals, private organizations or governments. The largest custodial funds are used to account for monies held in custody for county clerk and district clerk registry funds until a court order determines their disposition, as well as tax collections collected by the Tax Assessor-Collector for other entities until their distribution.

## **D. Assets, Deferred Outflows/Inflows of Resources, Liabilities and Net Position or Fund Balance**

### **1. Deposits and investments**

The county's cash and cash equivalents comprise cash on hand, demand deposits and short-term investments with original maturities of three months or less at the date of acquisition.

State statutes authorize investments in United States Treasury, agency and instrumentality obligations; certificates of deposit; repurchase agreements; brokers' acceptances; commercial paper; mutual funds; guaranteed investment contracts; and investment pools. Investments are stated at cost, amortized cost or fair value.

### **2. Receivables and payables**

#### Intra-reporting entity receivables/payables

Certain activity between funds is representative of lending/borrowing arrangements. The current portions of such balances of intra-reporting entity loans outstanding at fiscal year-end are labeled "due to/from other funds"; the non-current portions are labeled "advances to/from other funds."

#### Ad valorem property tax receivables

The county sets its tax rates annually. The ad valorem property tax receivable is net of an allowance of 6% of the delinquent receivables outstanding at fiscal year-end for estimated uncollectible accounts. The allowance for interest and penalties depends on the age of the receivables and varies from 6% to 100%.



Ad valorem property tax value is assessed at 100% of appraised market value as required by the *Property Tax Code*.

Property taxes for the county are levied based on the taxable value on the lien date of January 1st prior to September 30th of the same year. They become due October 1st of that same year and delinquent after January 31st of the following year, with the exception of homeowners over 65, disabled persons, disabled vets and surviving spouses of disabled vets who have the option of making quarterly tax payments. Disaster-affected customers have also been allowed to make quarterly payments. Receivables and revenues for prior-year levies delinquent at year end and outstanding 60 days after year end are reflected on the government-wide statements based on the full accrual method of accounting and under the modified accrual method in the fund statements.

### **3. Inventories and prepaid items**

All inventories are valued at average cost using the “first-in/first-out” method. Inventories of Governmental Funds are recorded as expenditures when consumed rather than when purchased.

Under the consumption method, the county records certain payments to vendors that are reflective of costs applicable to future accounting periods as prepaid items in both government-wide and fund financial statements.

### **4. Capital assets**

The county considers an asset to be a *capital asset* if it has: 1) an initial cost that exceeds a specified threshold, and 2) an *estimated useful life* that is longer than one year. Capital assets may include land, construction in progress, buildings and improvements, improvements other than buildings, machinery and equipment and right-to-use assets through leases. Capital assets may also include *infrastructure* – public-domain, long-lived, immovable assets such as roads, bridges, park trails, the Galveston seawall, dams and levees. With the exception of the right-to-use assets, the county capitalization thresholds are \$5,000 for non-infrastructure capital assets and \$100,000 for infrastructure capital assets.

The county plans to implement new guidance in fiscal year 2023 in which a government should capitalize assets whose individual acquisition costs are less than the threshold for an individual asset if those assets in the aggregate are significant.

Capital assets are reported in the government-wide financial statements. With the exception of the right-to-use lease assets (the measurement of which is discussed in note III F. below), they are recorded:

- at historical cost or estimated historical cost, if purchased or constructed; or
- at acquisition cost, which is the price that would be paid to acquire an asset with equivalent service potential at the donation date, if donated.

The costs of normal maintenance and repairs that do not add to asset values or materially extend asset lives are not capitalized. Interest expense incurred on borrowings during the construction of capital assets is not capitalized.

The county's depreciable/amortizable capital assets, including the right-to-use leased land, buildings and equipment, are depreciated/amortized, using the *straight-line method* and assuming no *salvage value*, over the following estimated useful lives. More detail regarding capital assets can be found in note III E.

Asset Type	Years
Right-to-use leased land	10
Dams and levees	60
Bridges	50
Concrete and limestone streets; park trails and pathways; Galveston Seawall	30
Asphalt streets; improvements other than buildings	20
Buildings and improvements	40
Right-to-use buildings	2 to 6
Building components	10 to 40
Portable buildings	10
General and heavy equipment	13
Furniture and fixtures	7
Technological equipment; intangible assets	5
Right-to-use leased equipment	2
Vehicles	5

#### 5. Deferred outflows and inflows of resources

Deferred outflows and inflows of resources are reported as described below.

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, represent a consumption of net assets that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. The county has the following two items that qualify for reporting in this category:

- **Deferred charge on refunding** – Reported in the government-wide Statement of Net Position, this deferred charge on refunding results from the difference between the carrying value of the refunded debt and its reacquisition price. The amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.
- **Deferred outflows of resources for pension/OPEB** – Reported in the government-wide Statement of Net Position, this deferred outflow results from pension plan and OPEB (Other Post-Employment Benefits) contributions made after the measurement date of the net pension and OPEB liability, and from the results of differences between projected and actual earnings and changes in assumptions. The deferred outflows of resources related to pensions and OPEB resulting from county contributions made subsequent to the measurement date will be recognized as a reduction of the net pension and OPEB liability in the next fiscal year. The difference will be amortized over the expected remaining service life, which is currently five years, of both active and inactive employees who do, or will, receive pensions and OPEB through the plan.

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, represent an acquisition of net assets that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The county has the following types of items that qualify for reporting in this category:

- **Deferred inflows of resources for unavailable revenues** – Reported only in the governmental funds Balance Sheet, these unavailable revenues arise under the modified accrual basis of accounting from 1) property taxes, 2) intergovernmental revenue and 3) unpaid charges for services, court fees and fines. The amounts are deferred and recognized as an inflow of resources in the periods in which the amounts become available.
- **Leases** – Reported in the government-wide Statement of Net Position, the county reports deferred inflows related to leases where the county is a lessor. In addition, the deferred inflows of resources related to the leases are recognized as an inflow of resources (revenue) on the straight-line method over the term of the lease in the governmental funds Balance Sheet.
- **Deferred inflows of resources for pension/OPEB** – Reported in the government-wide Statement of Net Position, the county reports deferred inflows related to pension and OPEB. The amounts result primarily from differences between the expected and actual actuarial experience and the difference between projected and actual earnings. The amounts are amortized over a closed five-year period.

## 6. Leases

### *Lessee*

Galveston County is a lessee for noncancellable leases of land, buildings and equipment and 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. Right-to-use leased assets are amortized over the shorter of the lease term or useful life of the underlying asset using the straight-line method. The current amortization period varies from two to ten years.

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 generally uses its estimated incremental borrowing rate as the 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 any 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.

### *Lessor*

Galveston County is a lessor for several noncancellable leases of land and buildings and recognizes a deferred inflow of the 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 remeasurement of any 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.

## **7. Compensated absences**

The county permits employees to accumulate earned but unused vacation and sick leave up to specified limits, in accordance with policy adopted by the Commissioners Court. A liability for these amounts is accrued when incurred in the government-wide financial statements but is reported in Governmental Funds only if it has matured – for example, as a result of employee resignations and retirements.

### *Vacation Leave*

An employee accrues vacation leave beginning on the six-month anniversary of date of employment, at a specified number of hours per year which differs with tenure, until, at twenty years of service, two hundred hours (five weeks) of vacation leave are awarded each year. An employee may accumulate up to 150% of the annual vacation accrual; any excess is forfeited at the next anniversary date. Half-time employees accrue vacation leave at one-half the number of hours awarded to full-time employees. Presently, upon termination, employees hired before October 1, 2011, are paid for earned but unused vacation leave up to a maximum of 300 hours, while employees hired on or after October 1, 2011, are paid for earned but unused vacation leave up to a maximum of 120 hours.

### *Sick Leave*

An employee begins to accrue sick leave on the six-month anniversary of the date of employment, at a specified number of hours per year, to a maximum of 720 hours; any excess is forfeited at the next anniversary date. Half-time employees accrue sick leave at one-half the number of hours awarded to full-time employees. If, at termination, employees: 1) qualify to retire (per criteria of the Texas County and District Retirement System), and 2) were hired before October 1, 2011, they are paid for one-half of their accumulated sick-leave balances, presently to a maximum of 360 hours. Employees hired on or after October 1, 2011, receive no compensation at termination for accumulated sick-leave balances.

At September 30, 2022, the total liability for compensated absences was \$6,625,945, of which \$32,076 was recorded in, and payable from, current financial resources of the fund in which the liability was incurred. If current financial resources in that fund are insufficient, or if such treatment is prohibited by grant provisions, the liability is recorded in the General Fund.

## **8. Pensions**

The county reports a liability for pension obligations and related deferred inflows and outflows of resources in accordance with Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement No. 27*, and Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an Amendment of GASB Statement 68*. Changes in the net pension liability from year to year will be recognized as pension expense on the government-wide Statement of Activities or reported as deferred inflows or outflows of resources on the Statement of Net Position, depending on the nature of the change. Transactions giving rise to deferred inflows and outflows of resources are not entirely recognized in the Statement of Activities in the period in which they arise but are instead amortized over multiple years.

## **9. Other post-employment benefits (OPEB)**

*Retiree Life Reserve (RLR)*: For purposes of measuring the total OPEB liability, OPEB related deferred outflows and inflows of resources, and OPEB expense, benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. To meet long-term funding needs, contributions are actuarially determined as a percentage of payroll. Information regarding the county's net OPEB asset is obtained from a report prepared by a consulting actuary, Gabriel Roeder Smith & Company.

*Retiree Health Plan (RHP)*: For purposes of measuring the total OPEB liability, OPEB related deferred outflows and inflows of resources, and OPEB expense, benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Contributions are not required but are measured as payments by the county for benefits due and payable that are not reimbursed by plan assets. Information regarding the county's total OPEB liability is obtained from a report prepared by a consulting actuary, Gabriel Roeder Smith & Company.

## **10. Long-term obligations**

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

In the Governmental Funds statements, bond premiums, discounts and issuance costs are recognized in the current period. The face amount of debt issued, and related premiums, are reported as other financing sources, while related discounts are reported as other financing uses. Issuance costs, whether withheld from gross proceeds or separately disbursed, are reported as current-period expenditures.

## **11. Unemployment and workers' compensation benefits**

The county provides unemployment benefits through the Texas Association of Counties ("TAC"), funding premiums, determined periodically by TAC, during the processing of each biweekly county payroll. The county provides workers' compensation benefits through a third-party administrator which pays claims as they become due. Both of these benefits are budgeted and paid from current resources.

## 12. Comparative data/reclassifications

Comparative amounts for the prior year have been presented in selected sections of the accompanying financial statements in order to provide an understanding of the changes in the financial position and operations of various funds. Certain amounts presented in the prior-year data have been reclassified in order to be consistent with the current year's presentation.

## 13. Equity

### *Fund Balance*

In the fund statements, Governmental Funds may report fund balance in as many as five classifications.

- *Nonspendable* fund balance is either not spendable in its present form (e.g., inventory and the long-term portion of notes receivable) or is legally required to be maintained intact (e.g., the corpus of a permanent fund).
- Constraints on the use of *restricted* fund balance are imposed externally (e.g., by creditors, grantors, constitutional provision and enabling legislation).
- The use of *committed* fund balance is restricted via formal action of the government's highest level of decision-making authority - in the county's case, by resolution of its Commissioners Court. A like type of action would be required if the county later desired to modify or rescind the commitment.
- Fund balance amounts classified as *assigned* are constrained by the government's intent to use them for specific purposes, but they are neither restricted nor committed. Authority to assign fund balance rests with Commissioners Court, which does so in adopting the county's annual budget.
- Last, and least restrictive, *unassigned* fund balance is the residual classification for the General Fund for amounts not restricted, committed or assigned within it. In other funds, this classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed or assigned.

At September 30, 2022, the county reports the following classifications of amounts in the fund balances of its Governmental Funds:

	<u>General</u>	<u>Road and Bridge</u>	<u>American Rescue Plan Stimulus</u>	<u>Grant</u>	<u>Debt Service</u>	<u>Total Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Non-Spendable:</b>							
Inventory	\$ 17,309	\$ 223,179	\$ -	\$ -	\$ -	\$ 664,958	\$ 905,446
Prepaid Items	2,088	-	-	13,338	-	-	15,426
Total Non-Spendable	19,397	223,179	-	13,338	-	664,958	920,872
<b>Restricted:</b>							
<b>Capital Projects:</b>							
Road Construction	-	-	-	-	-	51,020,567	51,020,567
Parks Dept	-	-	-	-	-	584,897	584,897
Toll Road	-	-	-	-	-	3,923,903	3,923,903
Flood Control	-	-	-	-	-	5,322,679	5,322,679
Buildings	-	-	96,620	-	-	1,524,576	1,621,196
Other	-	-	-	-	-	460,097	460,097
Beach and Parks	-	-	-	-	-	2,965,479	2,965,479
General Government	-	-	168,348	-	-	12,004,600	12,172,948
Public Safety	-	-	5,948	-	-	9,140,383	9,146,331
Disaster Recovery	-	-	-	-	-	-	-
Hazard Mitigation	-	-	-	-	-	4,893,035	4,893,035
Road and Bridge	-	4,553,677	-	-	-	-	4,553,677
Health/Social Services	-	-	-	-	-	381,584	381,584
Debt Service	-	-	-	-	7,305,675	-	7,305,675
Total Restricted	-	4,553,677	270,916	-	7,305,675	92,221,800	104,352,068
<b>Assigned:</b>							
Beach and Parks	12,000	-	-	-	-	-	12,000
Self-insurance	1,500,000	-	-	-	-	-	1,500,000
Contingent Liabilities	1,000,000	-	-	-	-	-	1,000,000
Disaster Recovery	2,500,000	-	-	-	-	-	2,500,000
Construction Projects	-	-	-	-	-	7,681,478	7,681,478
Total Assigned	5,012,000	-	-	-	-	7,681,478	12,693,478
Unassigned	72,623,269	-	-	(13,504,563)	-	-	59,118,706
Total Fund Balances	<u>\$ 77,654,666</u>	<u>\$ 4,776,856</u>	<u>\$ 270,916</u>	<u>\$ (13,491,225)</u>	<u>\$ 7,305,675</u>	<u>\$ 100,568,236</u>	<u>\$ 177,085,124</u>

#### 14. Use of estimates

The preparation of financial statements in conformity with GAAP requires management to make assumptions resulting in estimates that may affect:

- the reported amounts of assets and liabilities;
- the disclosures of contingent assets and liabilities; and
- the reported amounts of revenues and expenditures/expenses.

Actual results could differ from such estimates.

**15. Indirect expense allocation**

Per county policy, indirect expenses are not allocated to the various functions in the government-wide Statement of Activities.

**16. Restricted, committed and assigned resources**

Per county policy, when both restricted and unrestricted resources are available to fund an expenditure/expense, the restricted resources are applied first. Within unrestricted resources, when committed, assigned and/or unassigned resources are available to fund an expenditure/expense, any committed resources are applied first, followed by the assigned resources and then lastly by the unassigned resources.

**17. Implementation of new standards**

In the fiscal year ended September 30, 2022, the county implemented GASB Statement No. 87, *Leases* of the Governmental Accounting Standards Board (“GASB”) which improves guidance regarding lease obligations, both as lessee and lessor, by establishing criteria for identifying and reporting lease obligations for all state and local governments. This new standard supersedes GASB Statement No. 13 and GASB Statement No. 62.

Under GASB Statement No. 87, a lease is defined as a contract that conveys control of another entity’s nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. The “control” is further defined as the right to obtain present service capacity and the right to determine the nature and manner of use. The statement further defines the scope of leased assets as non-financial assets and which non-financial asset-based agreements are out of scope.

**II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**A. Budgetary Information**

For management control, annual budgets are adopted on a basis consistent with generally accepted accounting principles using the modified-accrual basis of accounting for certain Governmental Funds, including the General Fund, most Special Revenue Funds including the Grant Fund and the Debt Service Fund.

All of the Capital Projects Funds adopt project-length budgets.

Effective budgetary control of those funds that do not adopt an annual budget is achieved by the restrictions imposed by bond orders, grantor covenants, construction contracts and statute.

Some Special Revenue Funds either do not issue budgets or issue budgets that are not adopted through, and are not under the oversight of, Commissioners Court. They include:



Constable Pct 3 Forfeitures <sup>1</sup>	Probate Court Contributions <sup>3</sup>
District Attorney Check Collection Fees <sup>1</sup>	Sheriff's Commissary <sup>4</sup>
District Attorney Forfeitures After 10/89	Sheriff's Forfeitures Post-10/89 <sup>1</sup>
Election Services Contract <sup>2</sup>	CCP Chapter 18 Forfeitures <sup>1</sup>
Election Code Chapter 19 Fund <sup>4</sup>	SO Special Investigations <sup>1</sup>
Law Enforcement Continued Education <sup>4</sup>	Tax Assessor-Collector Special Inventory Tax Escrow <sup>4</sup>

<sup>1</sup> "Receive and File" Commissioners Court agenda items only.

<sup>2</sup> Under the control of the Elections Services Officer.

<sup>3</sup> Under the control of the Probate Court Judge.

<sup>4</sup> Governed by specific statutes; the county records and reports on their financial activity through its accounting system.

Department heads submit annual budget requests during the third quarter of the fiscal year. The budget requested may not exceed the total of the beginning fund balance added to the revenue estimated by the County Auditor for the coming fiscal year. The county budget office reviews budget requests and meets to discuss them with department heads in Commissioners Court workshops. In late summer, a proposed budget is presented to the Commissioners Court; public hearings are held, at which time the Commissioners Court may change the proposed budget. The final budget is adopted in late August or early September by a majority vote of the Commissioners Court at a regularly scheduled meeting. Once the budget is approved, an order is adopted to levy the taxes necessary to collect the budgeted tax revenues. The County Auditor opens the various appropriation accounts and administers the budget during the year.

Legal budgetary control (i.e., the degree of detail at which expenditures may not legally exceed appropriations) rests at the department level. Within the departmental budget, expenditures are presented by line items ("object codes") which are grouped into "major classes" such as Personal Services, Supplies, Other Services and Charges, Capital Outlay and Debt Service.

Encumbrance accounting is utilized in Governmental Funds to the extent necessary to assure budgetary control and accountability and to facilitate effective cash planning. Encumbrances are claims against the budget that are created through the issuance of purchase orders and the execution of contracts. Encumbrances outstanding at year-end are reported as restricted or assigned fund balance, as appropriate, and do not constitute expenditures or liabilities because those dollar amounts will be re-appropriated during the subsequent year.

At September 30, 2022, the amount of encumbrances expected to be honored in the following year upon performance by the vendor are as follows:

Major Funds:	Amount
General Fund	\$ 1,437,026
American Rescue Plan Stimulus Fund	5,414,079
Grant Fund	7,672,896
Nonmajor Funds	26,096,317
Total Encumbrances	<u>\$ 40,620,317</u>

### III. DETAILED NOTES ON ALL FUNDS

#### A. Deposits and Investments

##### *Policies and Practices*

The Commissioners Court is responsible for the selection of county depositories and safe-keeping custodians and for the establishment of the county's investment policy, in accordance with state law.

The county's main depository is Prosperity Bank of Galveston, with the following four "participating banks" as sub-depositories: Bank of America, J.P. Morgan Chase, Moody National Bank of Galveston and Texas First Bank (including branches in Dickinson, Galveston, Hitchcock, Santa Fe and Texas City). The county's depository contracts with these institutions ensure the protection of the county's deposits through the Federal Deposit Insurance Corporation (the "FDIC") and through qualified securities pledged by the institutions holding the deposits. The depository contracts are effective for the four-year period that began October 1, 2019, expiring September 30, 2023.

Pledged securities must meet the criteria of the county's depository contracts and applicable state law. As of September 30, 2022, custodians are the Federal Home Loan of Dallas in Irving, Texas and Prosperity Bank of El Campo, Texas.

The depository is contractually required to maintain collateral of at least 110% of the amount of cash on deposit. Pledged securities must consist of:

- direct obligations of the United States government and/or
- direct obligations of a United States governmental agency or instrumentality, guaranteed by the full faith and credit of the United States government, except derivative securities.

##### *Deposits*

Deposit custodial credit risk is the risk that, in the event of the financial failure of a depository, the county will not be able to recover deposits or collateral securities. The county would be exposed to this kind of risk were its deposits not covered by depository insurance and were they uncollateralized, collateralized with securities held by the pledging financial institution or collateralized with securities held by the pledging financial institution's trust department or agent but not in the county's name. The county's deposits at September 30, 2022, were secured by depository insurance or by collateral held by a third-party custodian in the county's name, and thus were not exposed to custodial credit risk.

In addition to county deposits, various officials are responsible for cash which is not the property of the county, but the accounting for and protection of which the county is responsible. These funds may be seized for a court case, unclaimed property, inmate accounts and legal judgments awarded by a court to minors and other persons, cash bonds and other accounts where the money does not belong to the county. At September 30, 2022, the county's demand deposits were \$76,124,462 and the carrying value of all custodial cash accounts maintained by various officials totaled \$17,124,423 .

##### *Investments*

The Commissioners Court controls the county's investment portfolio in accordance with state statute and the county's formal investment policy. Applicable statutes include:

- *Texas Government Code*, Chapter 2256, "Public Funds Investment," Subchapter A, "Authorized Investments for Governmental Entities"; and

- *Texas Local Government Code*, Subchapter E, “Depository Accounts,” §116.112, “Investment of Funds.”

The county’s formal investment policy limits portfolio content to United States Treasury bills, strips and notes; United States government agency securities and instrumentalities; certificates of deposit at approved depository banks; repurchase agreements; money-market investment accounts; negotiable-order-of-withdrawal (“NOW”) accounts; and local government investment pools.

The county participates in two Local Government Investment Pools: Texas Class and Texas Range (which is split between Texas Daily and Texas Term). These are overseen by a governing board consisting of individuals elected from participating government entities in the pool. The fair value of the county’s position in the pool is the same as the value of the pool shares.

County-owned investments in local government investment pools at September 30, 2022 held a fair value total of \$156,506,498. The county also holds investments in custodial accounts handled through the county and district clerks, who upon court order, invest monies for minors and other persons in those individuals’ names. Such custodial investments at September 30, 2022, consist of certificates of deposit with original maturities of four months or more at the date of acquisition. The fair value of these custodial accounts totaled \$3,036,052. In addition, the county also invests funds for a retiree life reserve plan in the amount of \$13,959,266 to fund life insurance for employees when they retire. The investments are presented at amortized cost in accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*.

**Schedule of Deposits and Investments at September 30, 2022**

	<u>County Accounts</u>	<u>Custodial Accounts</u>	<u>Retiree Life Reserve</u>
Deposits:			
Demand Deposits	\$ 76,124,462	\$ 17,124,423	\$ -
Investments:			
Certificates of Deposits	-	3,036,052	-
Fixed Income	-	-	13,959,266
Local Government Investment Pools -			
Texas Class	106,430,778	-	-
TexasDaily	5,075,720	-	-
TexasTerm	45,000,000	-	-
Total Investments	<u>156,506,498</u>	<u>3,036,052</u>	<u>13,959,266</u>
Total Deposits and Investments	<u>\$ 232,630,960</u>	<u>\$ 20,160,475</u>	<u>\$ 13,959,266</u>

*Credit Risk*

State law and the county’s investment policy limit investment in all categories to those most highly rated by nationally recognized statistical rating organizations.

*Interest Rate Risk*

Interest rate risk is the risk that changes in interest rates may adversely affect the value of investments. The county’s investment policy limits the maturities of investments and encourages the holding of investments to maturity. In accordance with its investment policy, the county reduces its exposure to declines in fair value by managing the weighted-average maturities of its operating funds’ investment portfolio. Unless matched to a specific cash flow or specifically authorized by the Commissioners Court, the county will not directly invest in securities maturing more than thirty-six months from the date of purchase.

The county recognizes investment risk can result from changes in interest rates, leading to changes in the fair values of the underlying instruments. Investment officers are expected to display prudence, discretion and intelligence in the selection of securities to minimize such risk. County investments are selected so as to ensure the preservation of capital in the overall portfolio.

*Concentration of Credit Risk*

The county’s investment policy requires the investment portfolio to be diversified with regard to investment instruments, maturities and financial institutions to reduce the risk of loss resulting from the over-concentration of assets in specific classes of holdings, for specific terms and with specific issuers. However, the county does not limit the amounts it may place in the investments of any one issuer.

At September 30, 2022, the composition of the county’s investment portfolio was as follows:

<b>Investment Breakout by Type at September 30, 2022</b>				
<u>Investment Type</u>	<u>Fair Value</u>	<u>Percentage Of Total Portfolio</u>	<u>Weighted Average to Maturity in Days ("WAM")</u>	<u>Rating</u>
Local Government Investment Pools -				
Texas Class	\$ 106,430,778	68.00%	82.00	AAA
TexasDaily	5,075,720	3.24%	21.00	AAAmmf
TexasTerm	<u>45,000,000</u>	<u>28.75%</u>	<u>176.56</u>	AAAf
Total Investments	<u>\$ 156,506,498</u>	<u>100.00%</u>	<u>107.21</u>	

**B. Receivables**

Amounts other than leases receivables are aggregated into a single receivable (net of allowance for doubtful accounts) line. At September 30, 2022, these receivables, and related allowances for uncollectible accounts, of the government’s individual major funds, and of its nonmajor Governmental Funds and Internal Service and Fiduciary Funds in the aggregate, are as follows:

	Taxes	Accounts and Other	Total Gross Receivables	Less Allowance for Uncollectibles	Total 2022
Governmental Funds:					
Major Funds:					
General Fund	\$ 8,326,881	\$ 17,144,066	\$ 25,470,947	\$ (5,151,563)	\$ 20,319,384
Road and Bridge	176,679	587,373	764,052	(10,600)	753,452
Grant	-	23,112,243	23,112,243	-	23,112,243
Debt Service	1,779,536	8,319,907	10,099,443	(106,772)	9,992,671
Nonmajor Funds	<u>270,357</u>	<u>1,430,159</u>	<u>1,700,516</u>	<u>(16,221)</u>	<u>1,684,295</u>
Total Governmental Funds	10,553,453	50,593,748	61,147,201	(5,285,156)	55,862,045
Internal Service Funds	-	928,121	928,121	-	928,121
Fiduciary Funds	<u>-</u>	<u>10,754</u>	<u>10,754</u>	<u>-</u>	<u>10,754</u>
Total Net Receivables	<u>\$ 10,553,453</u>	<u>\$ 51,532,623</u>	<u>\$ 62,086,076</u>	<u>\$ (5,285,156)</u>	<u>\$ 56,800,920</u>

### C. Lease Receivable

Lease receivables are reported in the Governmental Funds for assets in which the county is a lessor. The detail of the lease receivable amount as of September 30, 2022 is provided in Note III. F. *Lessor* below.

### D. Inter-fund Receivables, Payables and Transfers

Amounts due to/from funds of the county at September 30, 2022, are as follows:

Payable Reported by:	General Fund	American Rescue Plan Stimulus	Total 2022
Grant Fund	\$ 18,114,829	\$ 5,224,973	\$ 23,339,802
Debt Service Fund	<u>1,950,000</u>	<u>-</u>	<u>1,950,000</u>
Total	<u>\$ 20,064,829</u>	<u>\$ 5,224,973</u>	<u>\$ 25,289,802</u>

Payables from the various funds exist to offset negative cash balances at fiscal year-end which result from the timing differences between when expenditures are made and when reimbursement is received from third parties, including grantor agencies.

Inter-fund balances in the fund financial statements will be liquidated in the subsequent fiscal year. Balances between individual Governmental Funds and between Governmental Funds and Internal Service Funds are eliminated in the government-wide financial statements.

Transfers among the Governmental and Internal Service Funds for the year ended September 30, 2022, are as follows:

Transfers Out	Transfers In					Total 2022
	General Fund	Road and Bridge	Grant Fund	Nonmajor Govern- mental Funds	Internal Service Funds	
General Fund	\$ -	\$ 628,980	\$ 2,079,855	\$ 8,472,479	\$ 820,142	\$12,001,456
Road and Bridge	456,085	-	-	-	-	456,085
Grant Fund	18,601	-	-	-	-	18,601
Nonmajor Governmental Funds	3,200,000	-	-	-	-	3,200,000
Internal Service Funds	<u>479,661</u>	<u>-</u>	<u>20,000</u>	<u>12,132</u>	<u>-</u>	<u>511,793</u>
Total Transfers Out	<u>\$ 4,154,347</u>	<u>\$ 628,980</u>	<u>\$ 2,099,855</u>	<u>\$ 8,484,611</u>	<u>\$ 820,142</u>	<u>\$16,187,935</u>

During the year, transfers are used to: 1) partially fund operations of Internal Service Funds and Special Revenue Funds and 2) finance activity for which the government must account in specific funds, in accordance with budgetary authorization – for example, subsidies, grant matches and funding of state-mandated programs. The total amount of grant matches for the current fiscal year is \$2,079,855 .

Further, during the year ended September 30, 2022, the county made the following one-time transfers:

- A transfer of \$3,200,000 from the General Fund to the Election Services Contract Fund to fund retrofit of voting equipment needed to meet the requirements of Senate Bill 598. This was later transferred back to the General Fund once state funding had been received.
- Transfers from the General Fund to the Road & Bridge Fund in the amount of 1) \$172,895 for vehicles budgeted for, and encumbered, in FY 2021, but not received until FY 2022 and 2) \$456,085 to fund a large road project.
- Transfers from the General Fund to the Capital Project Fund in the amount of 1) \$3,000,000 to fund a finance enterprise update for the law enforcement records management system and 2) \$1,500,000 to fund the judicial audio/visual refresh.
- Transfers from the Self-Insurance Fund to the General Fund in the amount of 1) \$329,333 for repairs and office furniture and equipment replacement due to a fire in the Justice Center and 2) \$85,000 for fire restoration in the county jail laundry facility.

## E. Capital Assets

### Primary Government

Capital asset activity for the year ended September 30, 2022, including internal service funds right-to-use net assets of \$299,458, was as follows:

	Restated Beginning Balance *			Ending Balance
	10/1/2021	Additions	Deletions	9/30/2022
Governmental Activities -				
Capital Assets Not Being Depreciated:				
Land	\$ 38,554,986	\$ 394,721	\$ -	\$ 38,949,707
Construction in Progress	15,700,577	38,395,280	-	54,095,857
Total Capital Assets Not Being Depreciated	<u>54,255,563</u>	<u>38,790,001</u>	<u>-</u>	<u>93,045,564</u>
Capital Assets Being Depreciated/Amortized:				
Right-to-Use Leased Land	20,228	-	-	20,228
Buildings and Improvements	254,495,765	1,537,883	-	256,033,648
Right-to-Use Leased Buildings	2,695,003	-	-	2,695,003
Improvements Other Than Buildings	18,386,315	77,166	-	18,463,481
Machinery and Equipment	64,608,746	8,750,209	(1,116,605)	72,242,350
Right-to-Use Leased Equipment	883,105	-	-	883,105
Infrastructure	<u>168,901,813</u>	<u>-</u>	<u>-</u>	<u>168,901,813</u>
Total Capital Assets Being Depreciated/ Amortized	<u>509,990,975</u>	<u>10,365,258</u>	<u>(1,116,605)</u>	<u>519,239,628</u>
Less Accumulated Depreciation/ Amortization for:				
Right-to-Use Leased Land	-	(1,973)	-	(1,973)
Buildings and Improvements	(154,600,268)	(6,171,855)	-	(160,772,123)
Right-to-Use Leased Buildings	-	(502,694)	-	(502,694)
Improvements Other Than Buildings	(5,869,939)	(852,570)	-	(6,722,509)
Machinery and Equipment	(46,434,397)	(5,272,373)	1,048,130	(50,658,640)
Right-to-Use Leased Equipment	-	(389,605)	-	(389,605)
Infrastructure	<u>(114,018,283)</u>	<u>(3,046,133)</u>	<u>-</u>	<u>(117,064,416)</u>
Total Accumulated Depreciation/ Amortization	<u>(320,922,887)</u>	<u>(16,237,203)</u>	<u>1,048,130</u>	<u>(336,111,960)</u>
Total Capital Assets Being Depreciated/ Amortized, Net	<u>189,068,088</u>	<u>(5,871,945)</u>	<u>(68,475)</u>	<u>183,127,668</u>
Governmental Activities Capital Assets, Net	<u>\$ 243,323,651</u>	<u>\$32,918,056</u>	<u>\$ (68,475)</u>	<u>\$ 276,173,232</u>

\*Restated beginning balances for implementation of GASB No. 87 to include right-to-use leases as assets.

Depreciation/amortization expense for the year ended September 30, 2022 was charged to the functions/programs of the governmental activities of the primary government as follows:

General Government	\$ 7,502,036
Judicial	40,220
Public Safety	5,077,976
Roads, Bridges, and Rights-of-Way	1,650,450
Health and Social Services	225,918
Culture and Recreation	1,493,280
Conservation	110,598
Internal Service Funds *	<u>136,725</u>
Total Depreciation/Amortization Expense	<u>\$ 16,237,203</u>

*\* Amortization of right-to-use assets held by the county's internal service funds are charged to the various functions based on their usage of the assets.*

Capital projects of the primary government in progress at September 30, 2022, included building construction and renovations, park improvements, infrastructure improvements and software upgrades.



At that date, construction-in-progress commitments with contractors comprised the following:

Project	Amount		Remaining Commitment
	Authorized	Spent to Date	
Rollover Pass	\$ 4,999,666	\$ 2,336,418	\$ 2,663,248
New Road & Bridge Facility	10,610,897	8,319,508	2,291,389
Medical Examiner-La Marque	7,275,891	5,973,405	1,302,486
Bacliff Annex JP1 Courthouse & Parking	6,223,754	5,620,716	603,038
North County Annex Renovation	12,369,034	9,269,392	3,099,642
Juvenile Justice Detention Center	146,215	59,997	86,218
Justice Center Fire Restoration	6,526,660	5,399,709	1,126,951
Mental Health Public Defender's Office	393,728	374,355	19,373
Texas City Annex HVAC	454,287	429,851	24,436
Juvenile Justice 140 Ton Chiller	159,988	39,997	119,991
Bolivar Culverts	1,271,900	435,024	836,876
Pelican Island Bridge	2,208,261	1,895,549	312,712
Bacliff 10th St. Reconstruction	744,170	742,697	1,473
Bacliff 10th St. Drainage Improvements	630,975	149,883	481,092
Bacliff 9th & 11th Ave Drainage	738,830	490,756	248,074
Bacliff Villas Drainage	777,663	751,065	26,598
Seawall Riprap Restoration	2,441,186	2,416,217	24,969
Birch Road Bridge Replacement	1,500,000	1,309,752	190,248
Highland Bayou Slope Stability	1,500,000	536,170	963,830
Highland Bayou Jay Road Ditch	1,500,000	912,655	587,345
Willow Bayou Drainage	1,860,332	1,768,386	91,946
Jackson Ave Drainage Improvements	2,782,077	1,715,751	1,066,326
Jackson Ave Paving & Drainage Improvements	265,416	94,490	170,926
Gum Bayou De-Snag	239,530	84,560	154,970
Pocket Park#2 Lot/Walkover/Driveway	565,807	564,830	977
Jack Brooks Park Sporting Clay Course	62,600	18,805	43,795
Estes Park Culverts	176,660	124,742	51,918
Algoa/Alta Loma Culvert Replacement	396,964	83,028	313,936
Bacliff & San Leon Culverts	571,995	279,454	292,541
Lauderdale Boat Ramp & Parking Lot	2,143,500	1,579,610	563,890
Intellidact, Court Redaction Software	332,285	285,597	46,688
One Solution Job Ledger	37,000	12,043	24,957
One Solution SQL Migration	27,516	13,287	14,229
Odyssey Modules	75,000	8,158	66,842
Total	<u>\$ 72,009,787</u>	<u>\$ 54,095,857</u>	<u>\$ 17,913,930</u>

Due to Hurricane Harvey, several of the county's assets have been deemed idle and are therefore temporarily impaired. Although repairs have begun, there are still several parks, facilities and roads that are in need of additional maintenance to bring them back to their pre-disaster condition. As of the end of the fiscal year, the estimates for the repairs, broken out by asset type, are as follows 1) \$397,345 in parks; 2) \$154,070 in facilities; and 3) \$3,239,400 in roads. As of September 30, 2022 no insurance proceeds have been received for any of the damages to help offset the incurred and anticipated incurred expenses.

#### **F. Leases**

As mentioned above in the implementation of new standards, as of September 30, 2022, the financial statements include the adoption of GASB Statement No. 87. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. The county entered into several leases, as lessee and lessor, in prior fiscal years. For the purpose of reporting for the new standard, all leases are being reflected as of October 1, 2021. For additional information, refer to the disclosures below.

##### *Lessee*

Galveston County is a lessee for several leases related to land, buildings and equipment. The value of the leases can be seen in the aggregate in the Capital Assets note III E.

One lease is a 123-month lease for the use of Jones Bay – State Tract 81. An initial lease liability was recorded in the amount of \$20,228 during the current fiscal year. As of September 30, 2022, the value of the lease liability is \$18,684. The county is required to make annual fixed payments of \$1,626. The lease has an interest rate of 1.604%. The value of the right-to-use land asset as of September 30, 2022 is \$20,228 with accumulated amortization of \$1,973.

A second lease is a 42-month lease for the use of the City of Galveston airport hangar for Mosquito Control. An initial lease liability was recorded in the amount of \$37,182. As of September 30, 2022, the value of the lease liability is \$27,833. The county is required to make annual fixed payments of \$9,448. The lease has an interest rate of 0.916%. The value of the right-to-use building asset as of September 30, 2022 is \$37,182 with accumulated amortization of \$10,507.

A third lease is a 75-month lease for the use of the Shearn Moody Plaza – Blocks 625 & 685. An initial lease liability was recorded in the amount of \$2,221,637 during the current fiscal year. As of September 30, 2022, the value of the lease liability is \$1,875,699. The county is required to make monthly fixed payments of \$30,768. The lease has an interest rate of 1.240%. The value of the right-to-use building asset as of September 30, 2022 is \$2,221,637 with accumulated amortization of \$355,462. Galveston County is both a lessor and lessee with this building.

A fourth lease is a 16-month lease for the use of the Premise Health Clinic, Suite 100. An initial lease liability was recorded in the amount of \$79,807 during the current fiscal year. As of September 30, 2022, the value of the lease liability is \$19,984. The county is required to make monthly fixed payments of \$5,000. The lease has an interest rate of 0.387%. The value of the right-to-use building asset as of September 30, 2022 is \$79,807 with accumulated amortization of \$59,855.

A fifth lease is a 55-month lease for the use of the 1353 FM 646 W, Suite 100. An initial lease liability was recorded in the amount of \$363,225 during the current fiscal year. As of September 30, 2022, the value of the lease liability is \$281,272. The county is required to make monthly fixed payments of \$6,524. The lease has an interest rate of 1.090%. The value of the right-to-use building asset as of September 30, 2022 is \$356,376 with accumulated amortization of \$76,870. The county has one extension option for 60 months.

The last lease the county has as a lessee is a 27-month lease for the use of Konica Minolta Business Solutions USA, Inc. copiers. An initial lease liability was recorded in the amount of \$883,105 during the current fiscal year. As of September 30, 2022, the value of the lease liability is \$505,742. The county is required to make monthly fixed payments of \$31,727. The lease has an interest rate of 0.529%. The value of the right-to-use equipment asset as of September 30, 2022 is \$883,105 with accumulated amortization of \$389,605.

Future minimum principal and interest payments expected to be paid for the leases are as follows:

Principal and Interest Requirements to Maturity  
As of September 30, 2022

<u>Fiscal Year</u>	<u>Principal Payments</u>	<u>Interest Payments</u>	<u>Total Payments</u>
2023	\$ 833,626	\$ 26,303	\$ 859,929
2024	566,722	19,386	586,108
2025	445,299	133,900	579,199
2026	415,131	8,523	423,654
2027	367,688	3,774	371,462
2028 - 2032	100,749	539	101,288
Total	<u>\$ 2,729,215</u>	<u>\$ 192,425</u>	<u>\$ 2,921,640</u>

*Lessor*

In addition to being a lessee, Galveston County is also a lessor to several land and building leases.

One lease is a 100-month lease for the use of the Hitchcock Boat Ramp. An initial lease receivable was recorded in the amount of \$95,094. As of September 30, 2022, the value of the lease receivable is \$84,296. The lessee is required to make monthly fixed payments of \$1,000. The lease has an interest rate of 1.462%. The value of the deferred inflow of resources as of September 30, 2022 was \$83,687, and the county recognized lease revenue of \$11,408 during the fiscal year.

A second lease is a 51-month lease for the use of the Emergency Management Facility, Suite 202. An initial lease receivable was recorded in the amount of \$140,455. As of September 30, 2022, the value of the lease receivable is \$105,781. The lessee is required to make monthly fixed payments of \$2,754. The lease has an interest rate of 0.916%. The value of the deferred inflow of resources as of September 30, 2022 was \$107,407, and the county recognized lease revenue of \$33,048 during the fiscal year.

A third lease is a 175-month lease for the use of the Fire Department and EMS Services Building. An initial lease receivable was recorded in the amount of \$794,875. As of September 30, 2022, the value of the lease receivable is \$746,473. The lessee is required to make monthly fixed payments of \$5,200. The lease

has an interest rate of 1.983%. The value of the deferred inflow of resources as of September 30, 2022 was \$740,504, and the county recognized lease revenue of \$54,371 during the fiscal year. The lessee has twenty-two extension options, each for 12 months.

A fourth lease is a 75-month lease for the use of the Shearn Moody Plaza – Blocks 625 & 685. An initial lease receivable was recorded in the amount of \$2,221,637. As of September 30, 2022, the value of the lease receivable is \$1,875,699. The lessee is required to make monthly fixed payments of \$30,768. The lease has an interest rate of 1.240%. The value of the deferred inflow of resources as of September 30, 2022 was \$1,866,175, and the county recognized lease revenue of \$355,462 during the fiscal year. Galveston County is both a lessor and lessee with this building.

A fifth lease is a 42-month lease for the use of the Emergency Management Facility, 2<sup>nd</sup> Floor. An initial lease receivable was recorded in the amount of \$62,837. As of September 30, 2022, the value of the lease receivable is \$45,065. The lessee is required to make monthly fixed payments of \$1,520. The lease has an interest rate of 0.916%. The value of the deferred inflow of resources as of September 30, 2022 was \$44,884, and the county recognized lease revenue of \$17,954 during the fiscal year.

A sixth lease is a 33-month lease for the use of the Galveston County Softball Fields and Concession Building. An initial lease receivable was recorded in the amount of \$13,075. As of September 30, 2022, the value of the lease receivable is \$8,338. The lessee is required to make quarterly fixed payments of \$1,200. The lease has an interest rate of 0.743%. The value of the deferred inflow of resources as of September 30, 2022 was \$8,373, and the county recognized lease revenue of \$4,702 during the fiscal year. The lessee has two extension options, each for 12 months.

A seventh lease is a 260-month lease for the use of the Galveston Seawall Right-of-Way, Lot 1 Sandpiper. An initial lease receivable was recorded in the amount of \$97,622. As of September 30, 2022, the value of the lease receivable is \$94,416. The lessee is required to make annual fixed payments of \$4,769. The lease has an interest rate of 2.402%. The value of the deferred inflow of resources as of September 30, 2022 was \$93,116, and the county recognized lease revenue of \$4,506 during the fiscal year.

An eighth lease is a 33-month lease for the use of the Galveston County Baseball Fields and Concession Building at 4605 Pack Ave. An initial lease receivable was recorded in the amount of \$15,851. As of September 30, 2022, the value of the lease receivable is \$7,942. The lessee is required to make quarterly fixed payments of \$8,000. The lease has an interest rate of 0.734%. The value of the deferred inflow of resources as of September 30, 2022 was \$10,150, and the county recognized lease revenue of \$5,701 during the fiscal year. The lessee has two extension options, each for 12 months.

A ninth lease is a 123-month lease for the use of the Mid-County Annex Building. An initial lease receivable was recorded in the amount of \$927,847. As of September 30, 2022, the value of the lease receivable is \$927,847. The lessee is required to make monthly fixed payments of \$9,000. The lease has an interest rate of 1.604%. The value of the deferred inflow of resources as of September 30, 2022 was \$921,863, and the county recognized lease revenue of \$99,661 during the fiscal year. The lessee has three extension options, each for 60 months.

The final lease as a lessor is a 168-month lease for the use of the Law Enforcement Administration Building. An initial lease receivable was recorded in the amount of \$2,656,352. As of September 30, 2022, the value of the lease receivable is \$2,485,260. The lessee is required to make monthly fixed payments of \$18,000. The lease has an interest rate of 1.907%. The value of the deferred inflow of resources as of September

30, 2022 was \$2,466,613, and the county recognized lease revenue of \$189,739 during the fiscal year. The lessee has three extension options, each for 60 months.

Future minimum principal and interest payments expected to be received for the leases are as follows:

Principal and Interest Requirements to Maturity  
As of September 30, 2022

Fiscal Year	Principal Payments	Interest Payments	Total Payments
2023	\$ 736,481	\$ 100,467	\$ 836,948
2024	738,155	89,593	827,748
2025	736,380	78,649	815,029
2026	713,376	67,747	781,123
2027	715,949	56,912	772,861
2028 - 2032	1,832,488	168,666	2,001,154
2033 - 2037	875,761	32,773	908,534
2038 - 2042	32,527	2,381	34,908
Total	<u>\$ 6,381,117</u>	<u>\$ 597,188</u>	<u>\$ 6,978,305</u>

**G. Long-term Debt**

*General Obligation Debt*

General obligation bonds are issued to provide funding for long-term capital improvements. In addition, they are issued to refund outstanding general obligation bonds when market conditions enable the county to achieve significant reductions in its debt service payments. Such bonds are direct obligations of the county, and the full faith and credit of the county are pledged as security. The county is required to submit to public referendum for authority to issue general obligation bonds. The remainder of the long-term debt is leases payable.

**Bonded Debt -**

The county issues bonded debt:

- to provide funds for the acquisition and/or construction of capital assets and
- to refund existing debt at more favorable interest rates and/or to improve cash flow.

The debt is a direct obligation and pledges the full faith and credit of the county. Bonded debt currently outstanding and presented in the financial statements consists only of general-obligation bonds issued after voter approval at general election, although in the past the county has also issued certificates of obligation at the majority will of Commissioners Court, as allowed by the *Certificate of Obligations Act*.

Per requirements of its bond indentures, the county accumulates resources to pay principal and interest from a debt service fund used solely for that purpose. Bond indentures also prescribe various other restrictions related to the obligations, with which the county believes it is in compliance.

Generally, the county's debt-service payments are funded by ad-valorem tax revenues. An exception to this funding norm is the case of the bonds which the county issued in fiscal year 2007 to provide monies

to expand a segment of the state highway system located in the county. State subsidies, predicated on vehicular usage of the road, are expected to reimburse the county for a large portion of the related debt service. The original bonds issued were Pass-Through Toll Revenue and Limited Tax Bonds Series 2007; these were partially advance-refunded in March 2012 by the issuance of \$40,910,000 of Pass-Through Toll Revenue and Limited Tax Refunding Bonds Series 2012.

Although funded primarily by tax revenues, interest on the debt service on one bond series is partially subsidized by the federal government through the Build America Bonds (“BABs”) Program. In September 2009 the county issued approximately \$129.2 million of BABs to finance facilities, road, and flood control capital projects. At the time of issuance, the county expected to receive semiannual subsidies equal to the nominal 35% of the interest it pays on the bonds. However, due to continuing federal budget reductions first triggered on March 1, 2013, this 35% rebate was decreased to 31.96% of the county’s August 1, 2013 BABs interest payments, while the actual rebate percentage has continued to increase slightly, equaling 33.005% in the current fiscal year.

The rebate percentage for future years’ interest payments is not yet known. In the fiscal year ended September 30, 2022, the county received \$451,766 in such BABs subsidies.

Should the county default on its outstanding bonds, any registered owner of the certificates is entitled to seek a writ of mandamus from a court of proper jurisdiction requiring specific performance from the county.

The county did not issue any new or refunding debt in the fiscal year ended September 30, 2022. The principal of general-obligation bonded debt currently outstanding is as follows:

Purpose	Interest Rates	Total	Amount of Total That Is:	
			Capital-Related	Non-Capital Related
Governmental Activities	3.0% - 5.905%	\$ 95,366,811	\$ 43,480,399	\$ 51,886,412
Governmental Activities - Refunding	3.0% - 5.0%	94,979,850	44,290,000	50,689,850
<b>Total General Obligation Bonds</b>		<b>\$ 190,346,661</b>	<b>\$ 87,770,399</b>	<b>\$ 102,576,262</b>

The following is a detailed description of each outstanding bond as of September 30, 2022.

<b>JUSTICE CENTER AND PUBLIC SAFETY BUILDING BONDS, SERIES 2001</b>					
In March 2001, Commissioners Court issued \$34,822,062.35 to build, improve and equip buildings, jails and court facilities and the purchase of sites, together with related parking facilities.					
<b>Date Issued</b>	<b>Original Amount</b>	<b>Interest Rate</b>	<b>10/1/2021 Beginning Balance</b>	<b>FY2022 Retirements</b>	<b>9/30/2022 Ending Balance</b>
3/7/2021	\$ 34,822,062	4.000%-5.660%	\$ 5,856,030	\$ 1,285,631	\$ 4,570,399
<b>\$ 4,570,399 Total Outstanding at September 30, 2022 Matures 2026</b>					

<b>UNLIMITED TAX ROAD BONDS, SERIES 2001</b>					
In March 2001, Commissioners Court issued \$26,151,371.95 in bonds to build and improve roads within the County.					
<b>Date Issued</b>	<b>Original Amount</b>	<b>Interest Rate</b>	<b>10/1/2021 Beginning Balance</b>	<b>FY2022 Retirements</b>	<b>9/30/2022 Ending Balance</b>
3/7/2001	\$ 26,151,372	4.000%-5.660%	\$ 4,402,452	\$ 966,191	\$ 3,436,262
<b>\$ 3,436,262 Total Outstanding at September 30, 2022 Matures 2026</b>					

<b>LIMITED TAX COUNTY BUILDING BONDS, SERIES 2009B</b>					
In September 2009, Commissioners Court issued \$45,000,000.00 in Build America Bonds to purchase, construct, reconstruct, improve, and/or equip buildings or rooms for the housing of offices, courts, records or equipments, or for the conducting of other public business.					
<b>Date Issued</b>	<b>Original Amount</b>	<b>Interest Rate</b>	<b>10/1/2021 Beginning Balance</b>	<b>FY2022 Retirements</b>	<b>9/30/2022 Ending Balance</b>
9/9/2009	\$ 45,000,000	1.248%-5.905%	\$ 24,410,000	\$ 2,460,000	\$ 21,950,000
<b>\$ 21,950,000 Total Outstanding at September 30, 2022 Matures 2029</b>					

<b>UNLIMITED TAX REFUNDING BONDS, SERIES 2011B</b>					
In November 2011, Commissioners Court issued \$4,145,000.00 to purchase US Treasury Securities to refund a portion of the Unlimited Tax Road Bonds, Series 2003B, which were issued to build and improve roads within the County.					
<b>Date Issued</b>	<b>Original Amount</b>	<b>Interest Rate</b>	<b>10/1/2021 Beginning Balance</b>	<b>FY2022 Retirements</b>	<b>9/30/2022 Ending Balance</b>
11/10/2011	\$ 4,145,000	2.000-4.250%	\$ 930,000	\$ 455,000	\$ 475,000
<b>\$ 475,000 Total Outstanding at September 30, 2022 Matures 2023</b>					

<b>PASS-THROUGH TOLL REVENUE/LIMITED TAX REFUNDING BONDS, SERIES 2012</b>					
In February 2012, Commissioners Court issued \$40,910,000.00 in revenue bonds and refunding of the Pass-Through Toll Revenue and Limited Tax Bonds, Series 2007, used for the designing, developing, financing, constructing, extending, expanding or improving a non-toll project or facility for FM 646.					
<b>Date Issued</b>	<b>Original Amount</b>	<b>Interest Rate</b>	<b>10/1/2021 Beginning Balance</b>	<b>FY2022 Retirements</b>	<b>9/30/2022 Ending Balance</b>
3/8/2012	\$ 40,910,000	1.500%-5.000%	\$ 6,675,000	\$ 5,175,000	\$ 1,500,000
<b>\$ 1,500,000 Total Outstanding at September 30, 2022 Matures 2024</b>					

<b>LIMITED TAX REFUNDING BONDS, SERIES 2017</b>					
In January 2017, Commissioners Court issued \$62,835,000.00 to refund certain of the County's outstanding General Obligation Refunding Bonds, Series 2007 to achieve a debt service savings.					
<b>Date Issued</b>	<b>Original Amount</b>	<b>Interest Rate</b>	<b>10/1/2021 Beginning Balance</b>	<b>FY2022 Retirements</b>	<b>9/30/2022 Ending Balance</b>
1/11/2017	\$ 62,835,000	2.000%-5.000%	\$ 48,550,000	\$ 4,260,000	\$ 44,290,000
<b>\$ 44,290,000 Total Outstanding at September 30, 2022 Matures 2028</b>					

<b>UNLIMITED TAX ROAD AND REFUNDING BONDS, SERIES 2017</b>					
In December 2017, Commissioners Court issued \$78,805,000.00 to (i) construct, purchase, maintain and/or operate macadamized, graveled and paved roads and turnpikes and (ii) to refund certain outstanding Unlimited Tax Road Bonds, Series 2009A (Build America Bonds), which were issued for the same purpose.					
<b>Date Issued</b>	<b>Original Amount</b>	<b>Interest Rate</b>	<b>10/1/2021 Beginning Balance</b>	<b>FY2022 Retirements</b>	<b>9/30/2022 Ending Balance</b>
12/6/2017	\$ 78,805,000	4.000%-5.000%	\$ 67,975,000	\$ 4,030,000	\$ 63,945,000
<b>\$ 63,945,000 Total Outstanding at September 30, 2022 Matures 2038</b>					

<b>LIMITED TAX FLOOD CONTROL AND REFUNDING BONDS, SERIES 2017</b>					
In December 2017, Commissioners Court issued \$14,465,000.00 to (i) establish, construct, extend, maintain, or improve a seawall, breakwater, levee, floodway and/or drainway and to (ii) refund certain outstanding Limited Tax Flood Control Bonds, Series 2009C-2 (Build America Bonds), which were issued for the same purpose.					
<b>Date Issued</b>	<b>Original Amount</b>	<b>Interest Rate</b>	<b>10/1/2021 Beginning Balance</b>	<b>FY2022 Retirements</b>	<b>9/30/2022 Ending Balance</b>
12/6/2017	\$ 14,465,000	2.000%-4.000%	\$ 12,770,000	\$ 855,000	\$ 11,915,000
<b>\$ 11,915,000 Total Outstanding at September 30, 2022 Matures 2038</b>					

<b>LIMITED TAX COUNTY BUILDING BONDS, SERIES 2017A</b>					
In December 2017, Commissioners Court issued \$8,835,000.00 to purchase, construct, reconstruct, improve, and/or equip buildings or rooms for the housing of offices, courts, records or equipment, or for the conducting of other public business.					
<b>Date Issued</b>	<b>Original Amount</b>	<b>Interest Rate</b>	<b>10/1/2021 Beginning Balance</b>	<b>FY2022 Retirements</b>	<b>9/30/2022 Ending Balance</b>
12/6/2017	\$ 8,835,000	2.000%-4.000%	\$ 8,535,000	\$ 100,000	\$ 8,435,000
<b>\$ 8,435,000 Total Outstanding at September 30, 2022 Matures 2038</b>					

<b>LIMITED TAX COUNTY BUILDING BONDS, SERIES 2019</b>					
In February 2019, Commissioners Court issued \$8,200,000.00 to purchase, construct, reconstruct, improve, and/or equip buildings or rooms for the housing of offices, courts, records or equipment, or for the conducting of other public business.					
<b>Date Issued</b>	<b>Original Amount</b>	<b>Interest Rate</b>	<b>10/1/2021 Beginning Balance</b>	<b>FY2022 Retirements</b>	<b>9/30/2022 Ending Balance</b>
2/27/2019	\$ 8,200,000	3.000%-5.000%	\$ 8,100,000	\$ 50,000	\$ 8,050,000
<b>\$ 8,050,000 Total Outstanding at September 30, 2022 Matures 2039</b>					



<b>UNLIMITED TAX ROAD AND REFUNDING BONDS, SERIES 2019</b>					
In February 2019, Commissioners Court issued \$22,080,000.00 to construct, purchase, maintain and/or operate macadamized, graveled and paved roads and turnpikes.					
<b>Date Issued</b>	<b>Original Amount</b>	<b>Interest Rate</b>	<b>10/1/2021 Beginning Balance</b>	<b>FY2022 Retirements</b>	<b>9/30/2022 Ending Balance</b>
2/27/2019	\$ 22,080,000	3.000%-5.000%	\$ 21,880,000	\$ 100,000	\$ 21,780,000
<b>\$ 21,780,000 Total Outstanding at September 30, 2022 Matures 2039</b>					

Annual debt service requirements to maturity for general obligation bonds, all issued for governmental activities, are as follows:

Year Ending September 30,	Principal	Interest
2023	\$ 16,031,620	\$ 12,956,586
2024	15,560,406	12,480,585
2025	15,600,544	12,013,554
2026	16,194,091	11,516,331
2027	22,720,000	5,041,471
2028-2032	53,115,000	14,219,416
2033-2037	35,070,000	6,676,600
2038-2039	16,055,000	643,650
Total	<u>\$ 190,346,661</u>	<u>\$ 75,548,193</u>

The county has several capital projects, as well as non-capital projects, funded by various bonds that have not been completed. As of September 30, 2022, unspent bond proceeds for county-owned capital projects are as follows:

Unspent Bond Proceeds  
For the Fiscal Year Ended September 30, 2022

Fund Name	Balance
Road Bonds 1987	\$ 36,151
Limited Tax Criminal Justice Center Bonds 2003A	70,949
Certificates of Obligation 2008	329,294
Unlimited Tax Road Bonds Series 2009A	527,132
Limited Tax County Building Bonds 2009B	593
Limited Tax County Building Bonds 2017	866,761
Limited Tax County Building Bonds 2019	577,164
Total Unspent Bond Proceeds	<u>\$ 2,408,044</u>

**Leases Payable -**

With the implementation of GASB No. 87, the county now recognizes various leases payable as long-term liabilities. The details of these lease payables are as follows:

	Balance as of <u>10/01/21</u>	Additions	Reductions	Balance as of <u>09/30/22</u>
<b>Buildings</b>				
Galveston County Mosquito Control Hangar	\$ 37,182	\$ -	\$ 9,350	\$ 27,832
Care Here Clinic - Suite 100	79,807	-	59,823	19,984
Shearn Moody Plaza - Blocks 625 & 685	2,221,637	-	345,938	1,875,699
1353 FM 646 W - Suite 100	<u>356,376</u>	<u>-</u>	<u>75,104</u>	<u>281,272</u>
Total Building Leases Payable	<u>2,695,002</u>	<u>-</u>	<u>490,215</u>	<u>2,204,787</u>
<b>Land</b>				
Jones Bay - State Tract 81	<u>20,228</u>	<u>-</u>	<u>1,544</u>	<u>18,684</u>
Total Land Leases Payable	<u>20,228</u>	<u>-</u>	<u>1,544</u>	<u>18,684</u>
<b>Equipment</b>				
Konica Minolta Business Solutions USA Inc.	<u>883,105</u>	<u>-</u>	<u>377,362</u>	<u>505,743</u>
Total Equipment Leases Payable	<u>883,105</u>	<u>-</u>	<u>377,362</u>	<u>505,743</u>
Total Leases Payable	<u>\$ 3,598,335</u>	<u>\$ -</u>	<u>\$ 869,121</u>	<u>\$ 2,729,214</u>

*Changes in Long-term Liabilities*

Long-term liability activity for the year ended September 30, 2022, was as follows:

	Restated Beginning Balance * <u>10/1/2021</u>	Additions	Reductions	Ending Balance <u>9/30/2022</u>	Due Within One Year
<b>Bonds Payable:</b>					
General Obligation Bonds	\$ 210,083,482	\$ -	\$ 19,736,822	\$ 190,346,660	\$ 16,031,620
Accumulated Accretion	21,553,839	1,617,493	4,903,178	18,268,154	5,078,380
Issuance Premiums (Discounts)	<u>18,348,032</u>	<u>-</u>	<u>2,031,434</u>	<u>16,316,598</u>	<u>-</u>
Total Bonds Payable	249,985,353	1,617,493	26,671,434	224,931,412	21,110,000
Leases Payable	<u>3,598,336</u>	<u>-</u>	<u>869,122</u>	<u>2,729,214</u>	<u>833,626</u>
Total Long-Term Debt	253,583,689	1,617,493	27,540,556	227,660,626	21,943,626
<b>Compensated Absences</b>					
Governmental Activity	<u>6,435,041</u>	<u>1,160,367</u>	<u>969,463</u>	<u>6,625,945</u>	<u>855,592</u>
Total Long-term Liabilities	<u>\$ 260,018,730</u>	<u>\$ 2,777,860</u>	<u>\$ 28,510,019</u>	<u>\$ 234,286,571</u>	<u>\$ 22,799,218</u>

*\*Restated per implementation of GASB No. 87 to include leases payable as a long-term liability.*

A compensated absences payable of \$32,076 is reflected in the Governmental Funds Balance Sheet. The payment was due and payable by September 30, 2022. Liabilities for compensated absences are generally liquidated by the non-grant funds that bear the related employees' payroll costs prior to their termination, and by the General Fund in the case of grants which do not pay for benefits or to the extent the other funds lack sufficient monies.

**H. Deferred Inflows of Resources**

Governmental Funds report *deferred inflows* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period.

**Unavailable Revenue –**

At September 30, 2022, the various components of unavailable revenues reported in the Governmental Funds were as follows:

	Delinquent Property Tax Receivable	Leases	Inter- governmental	Delinquent Court Collections	Total 2022
Major Funds:					
General Fund	\$ 7,827,268	\$ 6,249,654	\$ -	\$ 5,920,664	\$ 19,997,586
Road and Bridge	166,079	-	-	-	166,079
Grant	-	-	5,619,857	-	5,619,857
Debt Service Fund	1,672,764	-	-	-	1,672,764
Nonmajor Governmental Funds	<u>254,136</u>	<u>93,116</u>	<u>-</u>	<u>-</u>	<u>347,252</u>
Total Deferred Inflows	<u>\$ 9,920,247</u>	<u>\$ 6,342,770</u>	<u>\$ 5,619,857</u>	<u>\$ 5,920,664</u>	<u>\$ 27,803,538</u>

**Leases -**

In addition to deferred inflows related to unavailable revenue, the Governmental Funds also reports a deferred inflow or resources for leases in accordance with GASB No. 87. At September 30, 2022, the various components of leases reported in the Governmental Funds were as follows:

	Deferred Inflow - Leases			Balance as of 09/30/22
	Balance as of 10/01/21	Additions	Reductions	
<b>Buildings</b>				
Law Enforcement Administration Building	\$ 2,656,352	\$ -	\$ 189,739	\$ 2,466,613
Fire Department & Emergency Medical Services Building	794,875	-	54,371	740,504
Mid County Annex	1,021,524	-	99,661	921,863
Galveston County Baseball Fields - 4605 Pack Ave	15,851	-	5,701	10,150
Emergency Management Facility	62,837	-	17,954	44,883
Galveston County Softball Fields	13,075	-	4,702	8,373
Emergency Management Facility	140,455	-	33,048	107,407
Shearn Moody Plaza - Blocks 625 & 685	<u>2,221,637</u>	<u>-</u>	<u>355,462</u>	<u>1,866,175</u>
Total Building Deferred Inflow of Resources	<u>6,926,606</u>	<u>-</u>	<u>760,638</u>	<u>6,165,968</u>
<b>Land</b>				
Galveston Seawall Right of Way - Lot 1 Sandpiper	97,622	-	4,506	93,116
Hitchcock Boat Ramp Concession	<u>95,094</u>	<u>-</u>	<u>11,408</u>	<u>83,686</u>
Total Land Deferred Inflow of Resources	<u>192,716</u>	<u>-</u>	<u>15,914</u>	<u>176,802</u>
Total Deferred Inflow of Resources - Leases	<u>\$ 7,119,322</u>	<u>\$ -</u>	<u>\$ 776,552</u>	<u>\$ 6,342,770</u>

#### IV. OTHER INFORMATION

##### A. Risk Management

The government is exposed to various risks of loss related to errors, omissions and torts; employee injuries; theft of, damage to and destruction of assets; and natural disasters. The county strives to identify, evaluate and manage risk in order to minimize liability exposure and accidental damage to, and loss of, human resources and property. Claim settlements in the last three years have not exceeded coverage.

The county accounts for various risk-management transactions in the Self-Insurance Reserve Fund. These transactions include the purchase of insurance coverage for damage or loss related to property, professional liability (i.e., public officials' bonds), crime and fidelity. The county self-insures for general and vehicular liability, and for liability resulting from certain claims for property damage. Non-litigated claims are expensed on a "pay-as-you-go" basis. Potential liability arising from the operation of a motorized vehicle is evaluated in accordance with the Texas Tort Claims Act. The legal department handles claims involving litigation. The county:

- Self-insures for vehicular damage claims.
- Purchases "all other perils" insurance for its facilities, currently for \$250,000,000 in coverage, with an annual premium of \$420,125 and a deductible of \$1,000,000.
- Purchases windstorm and hail insurance for fifty-six properties. The insured value is \$99,487,317; the annual premium for the most recent policy year was \$1,081,184, and the deductible is 5% of the insured value of the building(s) damaged.

- Purchases flood insurance for fifty-one properties with a total insured value of \$30,219,300, for an annual premium of \$238,038, and with deductibles of \$5,000 per building and (if included) \$5,000 contents per building.
- Purchases employee crime and fidelity insurance with a limit of \$1,000,000, an annual premium of \$7,898 and a deductible of \$150,000.

The county self-insures for group health medical and prescription and workers’ compensation insurance claims. As of January 1, 2021, the county participates in fully-funded dental and vision plans. Activity for the various insurances is accounted for in the Employee Benefits and Workers’ Compensation Internal Service Funds, respectively. Various county departments participate in these funds’ expenses based upon estimates of amounts needed to pay prior and current year claims. The claims liabilities in the Employee Benefits and Workers’ Compensation Funds at September 30, 2022, are reported in compliance with GASB Statement No. 62, *Codification Of Accounting And Financial Reporting Guidance Contained In Pre-November 30, 1989 FASB And AICPA Pronouncements*. GASB Statement No. 62 requires an entity report a liability for claims of which it becomes aware after the date of the financial statements but before the date of issuance of those financial statements if it is probable that such liability had been incurred by the earlier date and the amount can be reasonably estimated.

The county’s self-insurance coverage for employee health claims is limited to \$325,000 per employee and covered dependent, to a maximum of \$17,281,316 in aggregate claims. A stop-loss policy pays claims in excess of the individual \$325,000 limit.

The county’s self-insurance coverage for workers’ compensation claims provides medical and indemnification benefits for job-related injuries, as is required by law.

The GASB Statement No. 62 estimate of liability is based on county-specific experience of claims incurred but not reported (“IBNR”). Because the county accrues any known claims that have been incurred but not yet paid in the current fiscal year, the incurred claims amount will be the same as the claim payments. Liability activity during the past two fiscal years is as follows:

	Year Ended <u>09/30/2022</u>	Year Ended <u>09/30/2021</u>
Unpaid Claims, Beginning of Fiscal Year	\$ 1,330,645	\$ 1,330,645
Incurred (including IBNR) Claims	17,071,274	15,825,210
Claim Payments	<u>(17,071,274)</u>	<u>(15,825,210)</u>
Unpaid Claims, End of Fiscal Year	<u>\$ 1,330,645</u>	<u>\$ 1,330,645</u>

**B. Defeasance of Debt**

The county on occasion issues refunding bonds to defease outstanding debt, in order to take advantage of more favorable interest rates, to improve cash flow, etc. Proceeds of the new debt issuances, sufficient along with the investment earnings thereon to provide for all future debt-service payments for the defeased debt, are placed into irrevocable trusts. In accordance with generally accepted accounting principles, neither the assets in trust nor the liability for the defeased debt are included in the county's financial statements. At September 30, 2022, the county has no outstanding debt considered defeased, because all advance-refunded maturities have been called.

### **C. Arbitrage Compliance**

Per Section 148 of the *Internal Revenue Code of 1986* as amended (the “Code”), the county must meet certain criteria with regard to interest earnings on its proceeds from the issuance of tax-exempt debt in order for the interest paid on those obligations to be tax-exempt income to the debt holders. Related United States Treasury regulations promulgated under that same *Code* section generally provide that the initial determination of the taxable or tax-exempt status of an obligation is made as of the date such obligation is issued, based on reasonable expectations regarding the use of the resulting proceeds.

Long-term debt that does not initially meet, and continue to meet, the minimum criteria of Section 148 of the *Code* and the related Treasury regulations, and particularly the requirement to rebate certain *arbitrage profits* to the federal government, is considered “arbitrage bonds” and forfeits its tax-exempt status. The county’s obligation to calculate and, if necessary, make rebate payments continues as long as proceeds of debt remain unexpended.

Arbitrage profits result when the interest rate earned on invested debt proceeds is materially greater than that paid to holders of that debt, as calculated beginning on the third anniversary of the debt’s issuance. Accordingly, any proceeds unexpended more than three years after debt issuance are subject to yield restriction. A yield restriction may be satisfied by making yield-reduction payments pursuant to Treasury Regulation § 1.148-5(c).

The county presently:

- has unexpended proceeds from certain debt issues, the yield of which is restricted;
- is in compliance with such restrictions; and
- does not anticipate associated non-compliance issues.

The county exercises reasonable diligence to apply any remaining unexpended debt proceeds to qualifying projects. The county contracts with a compliance specialist to perform annual arbitrage calculations required under Section 148(f) of the *Code*. The most recent calculations were made through December 31, 2021, in which it was opined the county has no filing requirements or arbitrage rebate liability as of that date on any unexpended debt proceeds.

### **D. Contingent Liabilities**

Amounts received through grants are subject to audit and adjustment by grantor agencies. Any disallowed claims may constitute a liability of the applicable funds. The expenditures disallowed by the grantor cannot be determined currently, although the county expects any amounts to be immaterial.

The county becomes party to litigation and claims in the ordinary course of business. Although the outcome of these matters, and of other such actions in which the county is presently or may become involved, are not determinable, it is the opinion of county counsel they will not materially adversely affect the financial condition of the county.

**E. Deferred Compensation Plan**

In lieu of participation in Social Security, the county provides eligible employees a package of disability-insurance, survivorship and deferred-compensation benefits (“the Alternate Plan”). The county pays the entire cost of the disability-insurance and survivorship benefits. It contributes to the deferred-compensation benefit, and employees fund the remainder per provisions of Section 457 of the *Internal Revenue Code of 1986* as amended, through mandatory tax-deferred payroll deductions.

In accordance with federal tax law, the Alternate Plan trust arrangement ensures the protection of employee deferred-compensation accounts until distribution. Both the county and employee contributions are forwarded monthly to selected third-party administrators who invest and disburse funds in accordance with Alternate Plan provisions.

Employees may not make optional deferred-compensation contributions to the Alternate Plan in addition to the mandatory payroll deductions, but they may do so into one or more other investment vehicles offered by the county.

Restricted deferred-compensation assets in the custody of third-party administrators at September 30, 2022, consisted of the following:

	<u>2022</u>	<u>2021</u>
American United Life Accounts	\$ 115,834,050	\$ 112,231,671
Lincoln National Account	423,902	463,138
N.A.C.O. Account	<u>5,964,460</u>	<u>7,278,811</u>
Total	<u>\$ 122,222,412</u>	<u>\$ 119,973,620</u>

**F. Employee Retirement System and Pension Plan**

*Plan Description*

The county provides retirement, disability and death benefits for full-time employees through an agent, multiple-employer, defined-benefit plan. This plan is administered by the state-wide, public-employee Texas County and District Retirement System (“TCDRS”). TCDRS is governed by the TCDRS Board of Trustees and administers the pension plans of approximately 830 counties and districts. It issues in the aggregate, on a calendar-year basis, an annual comprehensive financial report which is available upon request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, TX 78768-2034.

The TCDRS plan provisions are adopted by the participating employers’ governing bodies, subject to the state’s *TCDRS Act* (the “Act”).

Employees qualify to retire:

- upon reaching sixty years of age and possessing a minimum of eight years of service credit; or
- at any age after accumulating thirty years of service credit; or
- after the sum of their years of age and their years of service credit totals seventy-five or more.

### *Plan Benefits*

Employees are vested after eight years of service but must leave their accumulated contributions in the plan in order to receive any future employer-contributed benefits. Members who withdraw their personal contributions in a lump sum are not entitled to any employer-contributed amounts.

Benefit amounts are based upon the sum of the employee's deposits to the plan, the interest earned thereon, and employer-financed monetary credits. The amount of these monetary credits is set by the participating employers' governing bodies within the actuarial constraints imposed by the *Act* so that the eventual benefits can be expected to be adequately financed by the employer's commitment to contribute.

Upon disability, retirement or death, benefits are calculated by converting the sum of the employee's deposits to the plan, the interest earned thereon, and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the *Act*.

### *Funding Policy*

The county has elected to follow the variable-rate plan provisions of the *Act*. The employer contribution rate is actuarially determined each year as a percentage of employee earnings, subject to plan changes adopted by the employer's governing body within the constraints imposed by the *Act*. The employee contribution rate is a percentage of employee earnings subject to adjustment by the governing body within the constraints of the *Act*. Funding is provided by monthly contributions from the employer with biweekly payroll deductions from the employee and the interest earned thereon.

For the fiscal year ended September 30, 2022, the nominal employer contribution rate was 14%. However, due to forfeitures from separating, non-vested employees, the actual percentage rate paid by the county was 13.01%. The employee contribution rate for the period was 7%. If a plan suffers an adverse experience, provisions of the *Act* allow the employer to contribute for twenty-five years at a fixed, increased rate determined actuarially by TCDRS, or to reduce the benefits earned in the future.

### *Actuarial Assumptions*

Updated mortality assumptions were adopted in the actuarial valuation of December 31, 2021. All other actuarial assumptions that determined the total pension liability as of December 31, 2021, were based on the results of an actuarial experience study for the period January 1, 2017, through December 31, 2020, except where Governmental Accounting Standards Board Statement No. 68 required otherwise.



The following are the key assumptions and methods applied to this measurement period:

Valuation Date	December 31, 2021
Actuarial Cost Method	Entry Age (level percent of pay) <sup>(1)</sup>
Amortization Method:	
Recognition of Economic/Demographic Gains or Losses	Straight-Line Amortization over Expected Working Life
Recognition of Assumptions Changes or Inputs	Straight-Line Amortization over Expected Working Life
Asset Valuation Method:	
Smoothing Period	5 years
Recognition Method	Non-Asymptotic
Corridor	None
Inflation	2.50%
Salary Increases	Varies by age and service. 4.7% average over career, including inflation
Investment Rate of Return	7.60% (gross of administrative expenses)
Cost-of-Living Adjustments	Cost-of-living adjustments for Galveston County are not considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost-of-living adjustments is included in either the GASB calculations or the funding valuation.
Turnover	New employees are assumed to replace any terminated members and have similar entry ages.

<sup>(1)</sup> Individual entry age normal cost method, as required by GASB Statement No. 68, used for GASB calculations.

Note that a slightly different version of the entry age normal cost method is used for the funding actuarial valuation.

#### *Discount Rate*

The discount rate for the total pension liability was 7.6%, unchanged from the previous year. The cash flows used to project this discount rate assumed plan members and the employer contributed at the statutorily required rates. Based on that assumption, the pension plan's fiduciary net position was projected to be sufficient to make all future benefit payments. The long-term expected rate of return on pension-plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The assumed long-term investment return of 7.5% is net after investment and administrative expenses. It is assumed returns will equal the nominal rate of 7.5% for calculating the actuarial accrued liability and the normal cost contribution rate for the retirement plan of the county.

Best estimates of geometric real rates of return for each major asset class included in the TCDRS target asset allocation as of December 31, 2021, are summarized below:

<u>Asset Class</u>	<u>Benchmark</u>	<u>Target Allocation <sup>(1)</sup></u>	<u>Geometric Real Rate of Return <sup>(2)</sup></u>
US Equities	Dow Jones U.S. Total Stock Market Index	11.50%	3.80%
Global Equities	MSCI World (net) Index	2.50%	4.10%
International Equities - Developed Markets	MSCI World Ex USA (net) index	5.00%	3.80%
International Equities - Emerging Markets	MSCI Emerging Markets (net) index	6.00%	4.30%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	-0.85%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	1.77%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.25%
Distressed Debt	Cambridge Associates Distressed Securities Index <sup>(3)</sup>	4.00%	4.50%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	3.10%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	3.85%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index <sup>(4)</sup>	6.00%	5.10%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index <sup>(5)</sup>	25.00%	6.80%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	1.55%
Cash Equivalents	90-Day U.S. Treasury	2.00%	-1.05%

<sup>(1)</sup> Target asset allocation adopted at the March 2022 TCDRS Board meeting.

<sup>(2)</sup> Geometric real rates of return equal the expected return for the asset class minus the assumed inflation rate of 2.6%, per Cliffwater's 2022 capital market assumptions.

<sup>(3)</sup> Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.

<sup>(4)</sup> Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

<sup>(5)</sup> Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

#### *Sensitivity of the County's Share of the Net Pension Liability*

The following table presents the county's net pension liability/(asset) calculated using three different discount rates: at one percentage point lower than the current rate (6.6%), at the current rate (7.6%), and at one percentage point higher than the current rate (8.6%):

	At Current Discount Rate Minus 1%: 6.6%	At Current Discount Rate: 7.6%	At Current Discount Rate Plus 1%: 8.6%
Total pension liability	\$ 566,875,085	\$ 501,154,048	\$ 446,251,330
Fiduciary net position	534,884,060	534,884,060	534,884,060
Net pension liability/(asset)	<u>\$ 31,991,025</u>	<u>\$ (33,730,012)</u>	<u>\$ (88,632,730)</u>

*Schedule of Changes in Net Pension Liability/(Asset) \**

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability / (Asset) (a) - (b)
Balances at December 31, 2020	\$ 482,902,115	\$ 450,280,866	\$ 32,621,249
Changes for the year:			
Service cost	11,361,657	-	11,361,657
Interest on total pension liability <sup>(1)</sup>	36,538,855	-	36,538,855
Effect of plan changes <sup>(2)</sup>	-	-	-
Effect of economic/demographic gains or losses	(1,476,360)	-	(1,476,360)
Effect of assumptions changes or inputs	(690,293)	-	(690,293)
Refund of contributions	(1,456,915)	(1,456,915)	-
Benefit payments	(26,025,012)	(26,025,012)	-
Administrative expenses	-	(289,378)	289,378
Member contributions	-	5,437,915	(5,437,915)
Net investment income	-	97,483,401	(97,483,401)
Employer contributions	-	9,679,477	(9,679,477)
Other <sup>(3)</sup>	-	(226,293)	226,293
Balances as of December 31, 2021	<u>\$ 501,154,048</u>	<u>\$ 534,884,060</u>	<u>\$ (33,730,012)</u>

\*Amounts may not foot due to rounding

<sup>(1)</sup> Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.

<sup>(2)</sup> No plan changes valued.

<sup>(3)</sup> Relates to allocation of system-wide items.

*Pension Expense and Deferred Outflows and Inflows of Resources Related to Pensions*

For the year ended September 30, 2022, the county recognized pension income of \$2,637,169 and deferred inflows/outflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 697,395	\$ 1,353,895
Change of assumptions	13,211,430	460,195
Net difference between projected and actual earnings	-	61,651,327
Contributions made subsequent to measurement date	7,346,912	-
Total	<u>\$ 21,255,737</u>	<u>\$ 63,465,417</u>

An amount of \$7,346,912 is reported as deferred outflows of resources related to pensions resulting from contributions made subsequent to the measurement date and will be recognized as a reduction of the net pension liability for the fiscal year ending September 30, 2023. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending September 30,	Amount
2023	\$ (7,408,457)
2024	(14,706,026)
2025	(14,693,600)
2026	(12,748,509)
Total	<u>\$ (49,556,592)</u>

### G. Other Post-Employment Benefits (“OPEB”)

The county contributes to two other post-employment benefit (“OPEB”) plans, (1) the Retiree Life Reserve Plan (“RLR”), a single-employer plan administered by Standard Insurance Company, and (2) the Retiree Health Plan (“RHP”), a single-employer, defined-benefit OPEB plan for which no advance funding is provided.

As of the fiscal year ended September 30, 2022, the two plans had the following balances reported in the government-wide financial statements:

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability / (Asset)	Net Deferred Outflow of Resources	Net Deferred Inflow of Resources	OPEB Expense / (Income)
RLR	\$ 7,819,578	\$ 13,959,265	\$ (6,139,687)	\$ 1,701,361	\$ 3,036,172	\$ 455,054
RHP	<u>124,547,709</u>	N/A	N/A	<u>39,197,179</u>	<u>31,172,544</u>	<u>11,185,517</u>
Total OPEB Plans	<u>\$ 132,367,287</u>	<u>\$ 13,959,265</u>	<u>\$ (6,139,687)</u>	<u>\$ 40,898,540</u>	<u>\$ 34,208,716</u>	<u>\$ 11,640,571</u>

### Retiree Life Reserve

#### *Plan Description*

The county voluntarily participates in a single-employer OPEB plan administered by Standard Insurance Company. The plan is a life insurance plan known as the Retiree Life Reserve. This benefit is a part of The Alternate Plan for Galveston County employees which includes a package of benefits in lieu of Social Security. The Alternate Plan is reviewed annually by Commissioners Court with the approved benefits and contribution rates becoming effective January 1<sup>st</sup> of each calendar year. Payments from this fund are life insurance benefits and are paid in a lump sum payment to the designated beneficiaries upon the receipt of an approved application for payment. The RLR includes coverage for retired members who have met the plan’s requirements. Because assets are set aside in a qualifying trust, the plan qualifies as an OPEB Trust in accordance with paragraph 4 of GASB Statement No. 74.

Although no comprehensive, stand-alone OPEB plan financial report is produced and available for the public, regular reports which present relevant data are issued by the third-party administrator for the county’s retiree life reserve retiree benefits.

#### *Plan Benefits*

The RLR provides a paid-up life insurance policy to county employees who retire under one of the following provisions:

- At any age, with thirty or more years of service;
- At age sixty or greater, with eight or more years of service or
- When the sum of one’s age and years of service equals 75 or greater

For those employees working 2,080 hours per year, the benefit is \$50,000 and for those employees working 1,040, but less than 2,080 hours per year the benefit is \$25,000.

The number of employees currently covered by the benefit terms is as follows:

Inactive Plan Members or Beneficiaries Currently Receiving Benefits	-
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	-
Active Plan Members	<u>1,173</u>
Total Plan Members	<u><u>1,173</u></u>

The employees contribute to the RLR at a rate greater than determined by an annual actuarial valuation. The actual contribution rate was 1.88% for both fiscal years, 2022 and 2021. The actuarially determined contribution rate was 0.925% for both fiscal years, 2022 and 2021, all of which was for retirees only portion for each year, as a percentage of annual covered payroll. The rate is equal to the normal cost as a function of covered payroll, rounded up to the next 0.25%. The funding policy for the RLR program is to prefund retiree life insurance during employees’ entire careers. The county’s contributions to the RLR for the years ended September 30, 2022 and 2021 were 1,480,838 and 1,736,297 , respectively, representing contributions for both active and retiree coverage, which equaled the required contributions each year.

*Net OPEB Liability/(Asset)*

The county’s net OPEB asset of (\$6,139,687) was measured as of December 31, 2021 and was determined by an actuarial valuation as of that date.

*Actuarial Assumptions and Other Inputs*

The net OPEB in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions:

Actuarial Cost Method	Individual Entry-Age Normal
Discount Rate	3.00%, as of December 31, 2021
Inflation	2.50%
Salary Increases	0.40% to 5.25%, not including wage inflation of 3.00%

Salary increases were based on a service-related table. For healthy retirees, the Pub-2010 General Retirees Tables for males and females are used with male rates multiplied by 135% and female rates multiplied by 120%. Those rates are projected on a fully generational basis based on 100% off the ultimate rates of Scale MP-2021. The actuarial assumptions used in the December 31, 2021 valuation were based on the results of an actuarial experience study for the four-year period ending December 31, 2020, as conducted for TCDRS.

### *Discount Rate*

A single discount rate of 3.00% was used to measure the total OPEB liability as of December 31, 2021. This single discount rate was based on the expected rate of return on plan investments of 3.00% and a municipal bond rate of 1.84% (based on Fidelity Index's "20-Year Municipal GO AA Index" as of December 31, 2021). Based on the stated assumptions and the employer's funding policy, the plan's Fiduciary Net Position and the future contributions are sufficient to finance the future benefit payments. The long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

### *Investments*

Assets for the RLR plan are 100% invested in Standard Insurance Company's Guaranteed Long-Term Fund, an interest-bearing account with the goal of principal conservation. Assets for the RLR plan are invested as part of Standard Insurance Company's general assets. All participants in the long-term fund earn the same interest rate, which is a weighted average of the interest rates of all plan assets. Interest is accrued daily and compounded quarterly. The long-term expected future rate of return, including inflation, is 3.00% which is comprised of a real rate of return equal to 0.50% plus inflation of 2.50%.

### *Schedule of Changes in Net OPEB Liability/(Asset)*

	<b>Total OPEB Liability / (Asset)</b>	<b>Plan Fiduciary Net Position</b>	<b>Net OPEB Liability / (Asset)</b>
Beginning balance, 12/31/2020	\$ 11,105,584	\$ 12,927,817	\$ (1,822,233)
Service cost	732,934	-	732,934
Interest on total OPEB liability	329,456	-	329,456
Difference between expected / actual experience	(589,422)	-	(589,422)
Changes of assumptions	(2,778,630)	-	(2,778,630)
Employer contributions	-	1,610,424	(1,610,424)
Net investment income	-	401,368	(401,368)
Benefit payments	(980,344)	(980,344)	-
Net changes	(3,286,006)	1,031,448	(4,317,454)
Ending balance, 12/31/2021	\$ 7,819,578	\$ 13,959,265	\$ (6,139,687)

In prior years, the net OPEB liability has typically been liquidated by the General Fund.

### *Discount Rate Sensitivity Analysis*

The following schedule presents the RLR's net OPEB asset, calculated using a single discount rate of 3.00% as of December 31, 2021, as well as the impact on the RLR's net OPEB asset if the discount rate was 1.00% less than and 1.00% greater than the discount rate used:

	At Current Single Discount Rate Minus 1%: 2.00%	At Current Single Discount Rate: 3.00%	At Current Single Discount Rate Plus 1%: 4.00%
Net OPEB Asset	\$ (6,037,593)	\$ (6,139,687)	\$ (6,264,257)

*OPEB Expense and Deferred Outflows of Resources Related to OPEB*

For the year ended September 30, 2022, the county recognized OPEB expense of \$455,054. There were no changes of benefit terms that affected measurement of the net OPEB during the measurement period. The county reported deferred outflows and inflows of resources related to other post-employment benefits from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience, liability	\$ 6,481	\$ 531,342
Changes in assumptions	358,948	2,504,830
Difference between expected and actual experience, assets	113,668	-
Contributions subsequent to measurement date	1,222,264	-
Total	<u>\$ 1,701,361</u>	<u>\$ 3,036,172</u>

Deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date, in the amount of \$1,222,264, will be recognized as an addition of the net OPEB asset for the year ending September 30, 2023. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending <u>September 30</u>	Net Deferred <u>Outflows/(Inflows)</u>
2023	(231,052)
2024	(248,767)
2025	(265,063)
2026	(287,274)
2027	(286,456)
Thereafter	(1,238,463)
Total	<u>\$ (2,557,075)</u>

**Other Post-Employment Benefits (“OPEB”) - Retiree Health Plan**

*Plan Description*

The county offers retired employees health insurance benefits through a single-employer, defined-benefit OPEB plan, known as the Retiree Health Plan (RHP). The plan offers life, major medical, prescription drug, dental and vision insurance. The Commissioners Court has the authority to establish and amend the benefit terms and financing arrangements as stated in Texas Local Government Code §157.101. The county reviews the plan annually with the approved benefits and contribution rates becoming effective

January 1<sup>st</sup> of each calendar year. No assets are accumulated in a trust that meets the criteria in paragraph 4 of the GASB Statement No. 75.

Plan activity is recorded in the Employee Benefits Internal Service Fund. Plan-member and employer contributions are recorded in the period in which the contributions are due, and benefits and refunds are recognized when due and payable. No comprehensive, stand-alone OPEB plan financial report is produced and available for the public, although the regular reports issued by the third-party administrator for the county’s health plan present such data about retiree benefits discretely from that presented for active employees of the county.

*Plan Benefits and Contributions*

Employees may retire from the county when they meet any of the following eligibility criteria of the Texas County and District Retirement System (TCDRS):

- At any age, with thirty or more years of service;
- At age sixty or greater, with eight or more years of service or
- When the sum of one’s age and years of service equals 75 or greater

Retirees not Medicare-eligible may participate in one of the three options for major medical coverage available to active employees: the Base Plan, the Buy-Up Plan or the High Deductible Health Plan. The premiums, whether for coverage for the retiree only or for the retiree and dependent(s), are the same as those for active employees. The county subsidizes part of the cost of this benefit.

When retirees become Medicare-eligible, the county converts their major medical coverage to Medicare-supplement coverage, with the county’s insurance becoming secondary. The premium paid by the retiree is based on whether coverage is for the retiree only or retiree and dependent(s). The county subsidizes part of the costs of this benefit. Retirees are responsible for their portions of the premiums for Medicare Parts A and B. The premium for major medical coverage for the surviving spouse of a retiree is the same as the “retiree only” premium. Medicare-eligible retirees participate in a fully-funded, rather than self-funded, plan in which the retiree and county contribute a set amount monthly. Actual claims are covered by the third-party insurance provider.

The number of employees currently covered by the benefit terms is as follows:

Inactive Plan Members or Beneficiaries Currently Receiving Benefits	492
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	-
Active Plan Members	<u>1,173</u>
Total Plan Members	<u><u>1,665</u></u>

The county’s contributions to the RHP for the years ended September 30, 2022 and 2021 were \$9,385,333 and \$8,301,893, respectively.

*Actuarial Methods and Assumptions*

Actuarial valuations involve estimates based upon reported amounts and assumptions about the probability of events for many years ahead. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made for the future.



The required schedule of funding progress immediately following the notes to the financial statements presents multi-year trend information showing how the actuarial value of plan assets is increasing, decreasing or remaining constant 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 in effect at 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, the actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in the actuarial value of plan assets and accrued liabilities.

The valuation required the county and actuary to make certain assumptions regarding items such as rates of employee turnover, retirement and mortality, as well as economic assumptions regarding trends of health-care costs and interest rates.

Significant methods and assumptions used for the RHP were as follows:

<b>Valuation Date</b>	December 31, 2021
<b>Actuarial Cost Method</b>	Individual Entry-Age Normal
<b>Discount Rate</b>	1.84%, as of December 31, 2021
<b>Inflation</b>	2.50%
<b>Salary Increases</b>	0.40% to 5.25%, not including wage inflation of 3.00%
<b>Demographic Assumptions</b>	Based on the experience study covering the four-year period ending December 31, 2020 as conducted for TCDRS
<b>Mortality</b>	For healthy retirees, the Pub-2010 General Retirees Tables for males and females are used with male rates multiplied by 135% and female rates multiplied by 120%. Those rates are projected on a fully generational basis based on 100% of the ultimate rates of mortality improvement scale MP-2021.
<b>Health Care Trend Rates</b>	Pre-65: Initial rate of 7.00% declining to an ultimate rate of 4.15% after 13 years; Post-65: Initial rate of 5.20% declining to an ultimate rate of 4.15% after 11 years.
<b>Participation Rates</b>	85% for members who retire before age 65; 90% for members who retire after age 65
<b>Discount Rate Note</b>	The discount rate changed from 2.00% as of December 31, 2020 to 1.84% as of December 31, 2021.
<b>Other Notes</b>	The demographic and salary scale assumptions were updated to reflect the 2021 TCDRS Experience Study, the participation rate and two-person assumptions have been updated to better reflect anticipated plan experience, and the methodology for determining service cost has been changed such that the attribution period for the accumulation of service costs is now based only on employment with Galveston County.

Projections of health benefits are based on the plan as understood by the county and include the types of benefits in force at the valuation date and the pattern of sharing benefit costs between the county and its employees to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

#### *Discount Rate*

For plans that do not have formal assets, the discount rate should equal the tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date. A single discount rate of 1.84% was used to measure the total OPEB liability. The source of the municipal bond rate was fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2021. The discount rate was 2.00% as of the prior measurement date.

*Changes in the Total OPEB Liability*

The county's total OPEB liability of \$124,547,709 was measured and determined by an actuarial valuation as of December 31, 2021. The schedule of changes in total OPEB liability for the fiscal year ended September 30, 2022 is reported below.

	<b>Total OPEB Liability</b>
<b>Beginning balance, 12/31/2020</b>	<u>\$ 124,735,850</u>
Changes for the year:	
Service cost	\$ 6,710,858
Interest on total OPEB liability	2,537,787
Changes of benefit terms	-
Difference between expected / actual experience of the total OPEB liability	(188,104)
Changes in assumptions and other inputs	(6,844,844)
Benefit payments/refunds of contributions	<u>(2,403,838)</u>
<b>Net changes</b>	<u>(188,141)</u>
<b>Ending balance, 12/31/2021</b>	<u>\$ 124,547,709</u>

Changes in assumptions and other inputs reflect a change in the discount rate from 2.00% to 1.84% as of December 31, 2021. In prior years, the OPEB liability has been typically liquidated by the General Fund.

*Discount Rate Sensitivity Analysis*

The following schedule presents the total OPEB liability, calculated using a single discount rate of 1.84%, as well as the impact on the total OPEB liability if the discount rate was 1% less than, and 1% greater than, the discount rate used:

	At Current Discount Rate Minus 1%: <u>0.84%</u>	At Current Discount Rate: <u>1.84%</u>	At Current Discount Rate Plus 1%: <u>2.84%</u>
Total OPEB liability	\$ 144,994,755	\$ 124,547,709	\$ 108,064,401

*Healthcare Cost Trend Rate Sensitivity Analysis*

The following schedule shows the impact of the total OPEB liability if the Healthcare Cost Trend Rate used was less 1% less than and 1% greater than what was used in measuring the total OPEB liability:

	At Current Healthcare Cost Trend Rate Minus 1% <u></u>	At Current Healthcare Cost Trend Rate <u></u>	At Current Healthcare Cost Trend Rate Plus 1% <u></u>
Total OPEB liability	\$ 104,911,348	\$ 124,547,709	\$ 150,106,877

*OPEB Expense and Deferred Outflows of Resources Related to OPEB*

For the year ended September 30, 2022, the county recognized OPEB expense of \$11,185,517. At September 30, 2022, the county reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 911,495	\$ 18,008,485
Changes in assumptions	35,672,162	13,164,059
Contributions made subsequent to measurement date	<u>2,613,522</u>	-
Total	<u>\$ 39,197,179</u>	<u>\$ 31,172,544</u>

Deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date, in the amount of \$2,613,522, are due to benefit payments the county paid with its own assets and will be recognized as a reduction of the total OPEB liability for the year ending September 30, 2023. Other amounts of the reported as deferred outflows/(inflows) of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending <u>September 30</u>	Net Deferred <u>Outflows/(Inflows)</u>
2023	\$ 1,936,872
2024	1,936,872
2025	(163,137)
2026	1,138,329
2027	1,146,972
Thereafter	<u>(584,795)</u>
Total	<u>\$ 5,411,113</u>

**H. Claims and Judgments**

A large county ad valorem taxpayer filed two lawsuits challenging the appraised value of the taxpayer’s properties in Texas City, including a refinery, for tax years 2019 through 2021. Both lawsuits were settled through agreed final judgments in May, 2022. The settlement agreements adjusted the appraised value of the taxpayer’s properties to \$950,000,000 as of January 1, 2019; \$1,050,000,000 as of January 1, 2020 and \$837,209,302 as of January 1, 2021. Based on the agreed upon appraised values, the taxpayer was entitled to a refund from Galveston County in the amount of \$1,084,542 and Galveston County Road and Flood District in the amount of \$25,175. Both payments were made in the current fiscal year.

The county is defending eleven civil rights cases. The first one involves a class action suit in which the rights to due process and assistance to counsel were violated in the magistrate court held in the Galveston County Jail. Although the plaintiff only seeks an injunction, finding of liability could possibly expose the county to the possibility of a significant attorney’s fees award and mandate changes, which would require significant spending to implement. Motions to dismiss are briefed and scheduled for hearing in February of 2023. Similar litigation in a separate county was recently dismissed, and the county expects a similar result.

The second civil rights case involves an alleged wrongful death claim and violation of the 4<sup>th</sup>, 8<sup>th</sup>, and 14<sup>th</sup> Amendments. An inmate collapsed suddenly in custody. Although medical response was timely, the inmate died. The Court granted the county's motion to dismiss in September of 2022, but the plaintiffs have appealed to the 5<sup>th</sup> Circuit, where the case remains pending. The county expects the dismissal to be affirmed.

The third civil case the county is facing involves claims made stating there were violation of the 4<sup>th</sup> and 1<sup>st</sup> Amendments in which the plaintiff alleges excessive force and in-vehicle recording equipment deactivation. The county was dismissed with prejudice on a motion to dismiss, but that is subject to appeal once the remaining claims against the individual officers are resolved.

The fourth civil case is related to a jail inmate's allegations of violation of the 4<sup>th</sup> & 14<sup>th</sup> Amendments with claims including denial of due process, unlawful search, seizure & detention, denied medical care and excessive force. The potential for damages and liability findings are low, but there is a possibility of an attorney's fee award if the plaintiff wins any damages at trial. A motion to dismiss is pending. Trial is set for June of 2023.

The fifth civil case is related to a jail inmate's allegations of violation of the 1<sup>st</sup>, 4<sup>th</sup> and 14<sup>th</sup> Amendments. The plaintiff claims excessive force was used while he was attempting to escape police custody. The Court recently granted summary judgment in favor of all defendants, including the county. The plaintiff has appealed this dismissal to the 5<sup>th</sup> Circuit. The county has a significant chance to prevail on the merits, but if the plaintiff is able to reverse the dismissal on appeal and win, his damages will likely be in the millions.

The sixth civil case involves an alleged wrongful death claim and violation of the 4<sup>th</sup>, 8<sup>th</sup> and 14<sup>th</sup> Amendments. An inmate collapsed suddenly while in custody due to medical issues. Medical response was timely but the inmate died. The Court granted the county's motion to dismiss in November of 2022, but the plaintiffs have appealed. The county anticipates the 5<sup>th</sup> Circuit will affirm the dismissal. State law claims will then be remanded to the 10<sup>th</sup> District Court, where the county anticipates filing a second motion to dismiss the state law claims based on the final results of the federal claims.

The seventh civil case involves an alleged wrongful death claim and violation of the 4<sup>th</sup> and 14<sup>th</sup> Amendments from claims arising from inadequate medical care in the jail. Trial has not been set yet. Motions to dismiss are pending, with the county anticipating prevailing on them. Trial is currently set for May 2023. The county is insured for this claim through the Texas Association of Counties ("TAC") and faces only the deductible of \$50,000.

The eighth civil case is a voting rights case in which allegations of the 14<sup>th</sup> Amendment and Section 2 of the Voting Rights Act were violated through the redistricting of Commissioners precincts, based on the 2020 census. There are three sets of Plaintiffs consolidated into a single case number, including the Department of Justice, NAACP and LULAC, among others. While there is not likely to be a damage award in this case, if the county loses at trial, it may be exposed to an award of attorney's fees in the millions. The case is currently set for trial in June of 2023.

The ninth civil case is related to allegations to violation of the 4<sup>th</sup> and 14<sup>th</sup> Amendments from claims arising from false arrest and unreasonable seizure by a city police department, along with a violation of due process. The county recently prevailed on a motion to dismiss, but the order was unclear as to whether

any claims against the county survived. Ultimately, dismissal of the county will be subject to appeal when the claims against the other defendants are resolved, and any damages would be very low.

The tenth civil case involves allegations to violation of the 4<sup>th</sup>, 8<sup>th</sup> and 14<sup>th</sup> Amendments from claims arising from alleged wrongful death due to excessive force in the jail. Trial has not yet been set, but factors such as quality of council representing the Plaintiffs, as well as facts and circumstances are unfavorable to the county. The county has not undertaken discovery on damages and cannot speculate the possible damages, but they could likely be in the millions. The county is insured for this claim through the TAC and faces only the deductible of \$50,000. If TAC's selected defense counsel is unable to obtain a dismissal on a dispositive motion, they county will encourage settlement within coverage limits.

The eleventh civil case is related to an inmate's allegation of violation of the 4<sup>th</sup>, 8<sup>th</sup> and 14<sup>th</sup> Amendments for claims arising from the alleged delay in providing medical care for a minor medical condition. Trial has not been set, but damages are expected to be low, if any. The county is insured for this claim through TAC and faces only the deductible of \$50,000.

For all claims insured through TAC, any damages in excess of \$3,000,000 annually in the aggregate and per claim would be absorbed by the county.

The county is defending one suit involving an automobile accident between a county employee and civilian. There is a potential that the county's damage cap under the Tort Claims Act of \$100,000 could be reached in this case.

The county is also defending three employment cases. In the first case, the Plaintiff has alleged claims of employment discrimination on the basis of race. A motion to dismiss has been given in favor of the county, but the Plaintiff has been given leave to amend his pleadings. The county anticipates seeking dismissal of the amendment pleadings, as well.

The second employment case involves a former employee who has sued for employment discrimination based on the basis of disabilities. The county has filed a motion to dismiss and will seek an interlocutory appeal if the motion is not granted. If the appeal is unsuccessful, the county intends to vigorously defend the case at trial. Trial has been set for July of 2023, which will be delayed if and when the interlocutory appeal is taken.

In the third employment case, a former employee alleged gender discrimination in employment. The county and the Plaintiff recently reached a tentative mediated settlement agreement of \$50,000, which has yet to be reduced to a formal settlement agreement approved by Commissioners Court.

In addition to the suits above, the county is also defending two other suits that do not fall under a specific category. The first suit was filed by the county to force a vendor to produce billing records. The vendor preemptively filed what is effectively a counterclaim in the amount of \$2,600,000 for breach of contract. Experts are still reviewing records which will determine the outlook on settlement or litigation. Trial is set for June of 2023.

In the second suit, the Plaintiff alleges its property was wrongfully foreclosed upon in a tax sale in violation of the 5<sup>th</sup> Amendment and seeks over \$1,000,000 in damages. This case has been tendered to the law firm who conducted the tax sale for defense, but there has been no discussion of indemnity. The county believes the case is likely to be dismissed on motion.

## Required Supplementary Information

**T**he Required Supplementary Information subsection includes the budgetary comparison schedules for the County of Galveston's General Fund and major special revenue funds. It also includes trend data, including the schedule of funding progress and the schedule of employer contributions related to the pension trust funds of the County of Galveston. The notes to the required supplementary information are also included in this subsection.

(Continued)

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**GENERAL FUND**  
**For the Year Ended September 30, 2022**

	Original Budget	Final Budget	Actual	Variance, Actual from Final Budget Positive (Negative)
<b>REVENUES</b>				
Taxes	\$ 116,567,482	\$ 116,567,482	\$ 120,187,183	\$ 3,619,701
Licenses and Permits	194,800	194,800	250,276	55,476
Intergovernmental	12,919,500	16,448,801	15,682,934	(765,867)
Charges for Services	7,538,215	7,508,215	7,897,574	389,359
Fines and Forfeitures	1,191,575	1,191,575	1,617,529	425,954
Investment Earnings	763,622	783,789	766,412	(17,377)
Miscellaneous	4,098,287	4,171,449	3,918,432	(253,017)
<b>Total Revenues</b>	<u>143,273,481</u>	<u>146,866,111</u>	<u>150,320,340</u>	<u>3,454,229</u>
<b>EXPENDITURES</b>				
Current:				
General Government:				
General Government:				
Personal Services	5,221,690	5,227,256	3,936,455	1,290,801
Supplies	245,920	10,000	-	10,000
Other Services and Charges	2,642,079	2,790,148	2,140,023	650,125
Total General Government	<u>8,109,689</u>	<u>8,027,404</u>	<u>6,076,478</u>	<u>1,950,926</u>
County Judge:				
Personal Services	570,212	571,210	571,208	2
Supplies	4,600	4,600	4,184	416
Other Services and Charges	1,500	1,500	-	1,500
Total County Judge	<u>576,312</u>	<u>577,310</u>	<u>575,392</u>	<u>1,918</u>
Commissioners Court:				
Personal Services	1,009,169	1,009,169	911,876	97,293
Supplies	3,200	3,200	611	2,589
Other Services and Charges	1,400	1,400	716	684
Total Commissioners Court	<u>1,013,769</u>	<u>1,013,769</u>	<u>913,203</u>	<u>100,566</u>
County Clerk:				
Personal Services	3,568,760	3,575,313	3,467,383	107,930
Supplies	30,500	33,788	32,034	1,754
Other Services and Charges	861,865	853,012	801,704	51,308
Total County Clerk	<u>4,461,125</u>	<u>4,462,113</u>	<u>4,301,121</u>	<u>160,992</u>
Veterans Services:				
Personal Services	202,680	202,956	202,954	2
Supplies	2,100	2,100	634	1,466
Other Services and Charges	3,050	3,236	3,235	1
Total Veterans Services	<u>207,830</u>	<u>208,292</u>	<u>206,823</u>	<u>1,469</u>



(Continued)

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**GENERAL FUND**  
**For the Year Ended September 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance, Actual from Final Budget Positive (Negative)</u>
Economic Development Office:				
Personal Services	227,092	227,092	218,386	8,706
Supplies	2,250	2,250	405	1,845
Other Services and Charges	108,450	113,450	82,284	31,166
Total Economic Development Office	<u>337,792</u>	<u>342,792</u>	<u>301,075</u>	<u>41,717</u>
County Auditor:				
Personal Services	2,387,986	2,387,986	2,272,986	115,000
Supplies	21,350	21,350	8,747	12,603
Other Services and Charges	79,750	79,750	54,914	24,836
Total County Auditor	<u>2,489,086</u>	<u>2,489,086</u>	<u>2,336,647</u>	<u>152,439</u>
Professional Services:				
Personal Services	405,691	405,691	194,191	211,500
Supplies	2,900	20,818	15,629	5,189
Other Services and Charges	24,100	51,449	45,428	6,021
Total Professional Services	<u>432,691</u>	<u>477,958</u>	<u>255,248</u>	<u>222,710</u>
County Tax Assessor-Collector:				
Personal Services	2,977,599	2,981,218	2,957,971	23,247
Supplies	35,025	35,025	29,941	5,084
Other Services and Charges	78,645	81,827	70,762	11,065
Total County Tax Assessor-Collector	<u>3,091,269</u>	<u>3,098,070</u>	<u>3,058,674</u>	<u>39,396</u>
County Treasurer:				
Personal Services	651,031	654,892	616,378	38,514
Supplies	14,000	14,000	4,275	9,725
Other Services and Charges	19,100	19,100	8,503	10,597
Total County Treasurer	<u>684,131</u>	<u>687,992</u>	<u>629,156</u>	<u>58,836</u>
Purchasing Agent:				
Personal Services	696,764	696,764	575,611	121,153
Supplies	6,100	6,100	4,211	1,889
Other Services and Charges	43,825	55,825	47,949	7,876
Total Purchasing Agent	<u>746,689</u>	<u>758,689</u>	<u>627,771</u>	<u>130,918</u>
Grant Administration:				
Personal Services	390,672	400,687	400,687	-
Supplies	2,500	18,126	13,133	4,993
Other Services and Charges	6,000	352,866	5,486	347,380
Total Grant Administration	<u>399,172</u>	<u>771,679</u>	<u>419,306</u>	<u>352,373</u>
Legal Department:				
Other Services and Charges	1,252,000	2,221,000	2,165,254	55,746
Total Legal Department	<u>1,252,000</u>	<u>2,221,000</u>	<u>2,165,254</u>	<u>55,746</u>

(Continued)

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**GENERAL FUND**  
**For the Year Ended September 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance, Actual from Final Budget Positive (Negative)</u>
Human Resources:				
Personal Services	548,757	548,757	527,660	21,097
Supplies	7,850	7,850	3,516	4,334
Other Services and Charges	301,100	301,100	209,164	91,936
Total Human Resources	<u>857,707</u>	<u>857,707</u>	<u>740,340</u>	<u>117,367</u>
Information Technology:				
Personal Services	4,136,426	4,132,736	3,370,197	762,539
Supplies	645,550	958,843	953,805	5,038
Other Services and Charges	4,725,080	5,224,669	4,543,544	681,125
Total Information Technology	<u>9,507,056</u>	<u>10,316,248</u>	<u>8,867,546</u>	<u>1,448,702</u>
Facilities Services:				
Personal Services	1,339,769	1,332,850	1,297,461	35,389
Supplies	15,100	15,100	13,020	2,080
Other Services and Charges	5,858,543	6,714,196	6,280,540	433,656
Total Facilities Services	<u>7,213,412</u>	<u>8,062,146</u>	<u>7,591,021</u>	<u>471,125</u>
Fleet Management:				
Personal Services	853,390	853,390	827,570	25,820
Supplies	592,200	1,162,200	1,034,560	127,640
Other Services and Charges	336,525	336,525	287,238	49,287
Total Fleet Management	<u>1,782,115</u>	<u>2,352,115</u>	<u>2,149,368</u>	<u>202,747</u>
County Engineer:				
Personal Services	606,032	606,032	604,939	1,093
Supplies	7,400	7,400	5,747	1,653
Other Services and Charges	95,995	95,995	14,524	81,471
Total County Engineer	<u>709,427</u>	<u>709,427</u>	<u>625,210</u>	<u>84,217</u>
Total General Government	<u>43,871,272</u>	<u>47,433,797</u>	<u>41,839,633</u>	<u>5,594,164</u>
Judicial:				
Mental Health Court Program:				
Personal Services	228,005	295,096	265,017	30,079
Supplies	-	5,000	223	4,777
Other Services and Charges	406,959	417,774	144,945	272,829
Total Mental Health Court Program	<u>634,964</u>	<u>717,870</u>	<u>410,185</u>	<u>307,685</u>
Veterans Treatment Court Program:				
Personal Services	-	2,022	2,021	1
Supplies	3,000	1,400	724	676
Other Services and Charges	37,600	36,863	17,087	19,776
Total Veterans Treatment Court Program	<u>40,600</u>	<u>40,285</u>	<u>19,832</u>	<u>20,453</u>
10th District Court:				
Personal Services	238,474	238,474	230,513	7,961
Supplies	1,500	1,500	1,105	395
Other Services and Charges	2,450	2,450	590	1,860
Total 10th District Court	<u>242,424</u>	<u>242,424</u>	<u>232,208</u>	<u>10,216</u>

(Continued)

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**GENERAL FUND**  
**For the Year Ended September 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance, Actual from Final Budget Positive (Negative)</u>
<b>56th District Court:</b>				
Personal Services	232,409	232,409	229,689	2,720
Supplies	1,500	1,500	1,291	209
Other Services and Charges	3,000	3,000	-	3,000
<b>Total 56th District Court</b>	<u>236,909</u>	<u>236,909</u>	<u>230,980</u>	<u>5,929</u>
<b>122nd District Court:</b>				
Personal Services	244,464	244,726	244,724	2
Supplies	1,500	2,000	1,362	638
Other Services and Charges	1,450	1,688	260	1,428
<b>Total 122nd District Court</b>	<u>247,414</u>	<u>248,414</u>	<u>246,346</u>	<u>2,068</u>
<b>212th District Court:</b>				
Personal Services	235,834	235,834	226,441	9,393
Supplies	1,500	1,500	1,495	5
Other Services and Charges	2,050	2,050	1,152	898
<b>Total 212th District Court</b>	<u>239,384</u>	<u>239,384</u>	<u>229,088</u>	<u>10,296</u>
<b>306th District Court:</b>				
Personal Services	268,818	268,818	258,470	10,348
Supplies	1,500	1,500	1,417	83
Other Services and Charges	3,475	3,475	1,820	1,655
<b>Total 306th District Court</b>	<u>273,793</u>	<u>273,793</u>	<u>261,707</u>	<u>12,086</u>
<b>405th District Court:</b>				
Personal Services	251,624	251,624	242,617	9,007
Supplies	1,500	1,500	1,121	379
Other Services and Charges	3,350	3,350	1,033	2,317
<b>Total 405th District Court</b>	<u>256,474</u>	<u>256,474</u>	<u>244,771</u>	<u>11,703</u>
<b>District Court Administration Office:</b>				
Personal Services	410,624	421,636	421,636	-
Supplies	25,400	17,000	15,305	1,695
Other Services and Charges	3,478,800	3,984,388	3,843,906	140,482
<b>Total District Court Administration Office</b>	<u>3,914,824</u>	<u>4,423,024</u>	<u>4,280,847</u>	<u>142,177</u>
<b>County Court #1:</b>				
Personal Services	471,080	471,080	469,541	1,539
Supplies	1,500	3,000	1,827	1,173
Other Services and Charges	2,680	1,180	900	280
<b>Total County Court #1</b>	<u>475,260</u>	<u>475,260</u>	<u>472,268</u>	<u>2,992</u>
<b>County Court #2:</b>				
Personal Services	462,858	462,858	447,762	15,096
Supplies	1,500	3,500	2,158	1,342
Other Services and Charges	2,920	920	790	130
<b>Total County Court #2</b>	<u>467,278</u>	<u>467,278</u>	<u>450,710</u>	<u>16,568</u>

(Continued)

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**GENERAL FUND**  
**For the Year Ended September 30, 2022**

	Original Budget	Final Budget	Actual	Variance, Actual from Final Budget Positive (Negative)
County Court #3:				
Personal Services	458,021	458,021	456,645	1,376
Supplies	1,500	2,500	1,848	652
Other Services and Charges	3,920	2,920	550	2,370
Total County Court #3	<u>463,441</u>	<u>463,441</u>	<u>459,043</u>	<u>4,398</u>
Probate Court:				
Personal Services	711,623	712,858	712,858	-
Supplies	3,600	4,135	4,135	-
Other Services and Charges	120,395	118,625	109,891	8,734
Total Probate Court	<u>835,618</u>	<u>835,618</u>	<u>826,884</u>	<u>8,734</u>
County Court Administration:				
Personal Services	166,344	166,344	165,838	506
Supplies	7,000	7,000	4,129	2,871
Other Services and Charges	990,900	966,200	918,152	48,048
Total County Court Administration	<u>1,164,244</u>	<u>1,139,544</u>	<u>1,088,119</u>	<u>51,425</u>
Justice Court Precinct #1:				
Personal Services	498,324	498,324	446,270	52,054
Supplies	10,100	10,100	7,009	3,091
Other Services and Charges	3,490	3,490	2,000	1,490
Total Justice Court Precinct #1	<u>511,914</u>	<u>511,914</u>	<u>455,279</u>	<u>56,635</u>
Justice Court Precinct #2:				
Personal Services	509,780	509,780	448,370	61,410
Supplies	10,000	10,000	9,675	325
Other Services and Charges	8,000	8,000	1,648	6,352
Total Justice Court Precinct #2	<u>527,780</u>	<u>527,780</u>	<u>459,693</u>	<u>68,087</u>
Justice Court Precinct #3:				
Personal Services	555,137	555,137	535,008	20,129
Supplies	11,700	12,023	12,022	1
Other Services and Charges	8,006	7,683	1,085	6,598
Total Justice Court Precinct #3	<u>574,843</u>	<u>574,843</u>	<u>548,115</u>	<u>26,728</u>
Justice Court Precinct #4:				
Personal Services	453,456	453,456	436,798	16,658
Supplies	5,000	5,000	4,977	23
Other Services and Charges	2,800	2,800	775	2,025
Total Justice Court Precinct #4	<u>461,256</u>	<u>461,256</u>	<u>442,550</u>	<u>18,706</u>

(Continued)

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**GENERAL FUND**  
**For the Year Ended September 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance, Actual from Final Budget Positive (Negative)</u>
District Clerk:				
Personal Services	3,112,358	3,112,357	3,098,630	13,727
Supplies	70,085	70,086	66,563	3,523
Other Services and Charges	470,000	474,550	328,317	146,233
Total District Clerk	<u>3,652,443</u>	<u>3,656,993</u>	<u>3,493,510</u>	<u>163,483</u>
District Attorney:				
Personal Services	7,343,265	7,486,667	6,754,062	732,605
Supplies	65,190	62,554	57,189	5,365
Other Services and Charges	185,500	188,000	161,038	26,962
Total District Attorney	<u>7,593,955</u>	<u>7,737,221</u>	<u>6,972,289</u>	<u>764,932</u>
Collections Office:				
Personal Services	398,433	398,433	390,672	7,761
Supplies	7,300	7,300	4,649	2,651
Other Services and Charges	12,850	12,850	11,447	1,403
Total Collections Office	<u>418,583</u>	<u>418,583</u>	<u>406,768</u>	<u>11,815</u>
Magistrates:				
Personal Services	370,666	370,666	319,747	50,919
Supplies	4,100	4,100	3,637	463
Other Services and Charges	257,875	257,875	197,283	60,592
Total Magistrates	<u>632,641</u>	<u>632,641</u>	<u>520,667</u>	<u>111,974</u>
Personal Bond Office:				
Personal Services	1,072,785	1,072,785	807,479	265,306
Supplies	7,573	7,573	7,485	88
Other Services and Charges	102,710	106,753	58,388	48,365
Total Personal Bond Office	<u>1,183,068</u>	<u>1,187,111</u>	<u>873,352</u>	<u>313,759</u>
Total Judicial	<u>25,049,110</u>	<u>25,768,060</u>	<u>23,625,211</u>	<u>2,142,849</u>
Public Safety:				
Sheriff's Office:				
Personal Services	45,158,786	47,266,554	45,118,332	2,148,222
Supplies	828,926	928,149	667,548	260,601
Other Services and Charges	9,411,256	10,084,160	9,552,976	531,184
Total Sheriff's Office	<u>55,398,968</u>	<u>58,278,863</u>	<u>55,338,856</u>	<u>2,940,007</u>
Constable Precinct #3:				
Personal Services	914,127	923,472	923,472	-
Supplies	13,205	12,902	12,388	514
Other Services and Charges	5,720	3,520	3,370	150
Total Constable Precinct #3	<u>933,052</u>	<u>939,894</u>	<u>939,230</u>	<u>664</u>

(Continued)

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**GENERAL FUND**  
**For the Year Ended September 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance, Actual from Final Budget Positive (Negative)</u>
Constable Precinct #2:				
Personal Services	737,867	818,671	707,544	111,127
Supplies	8,611	36,807	15,735	21,072
Other Services and Charges	3,000	10,192	1,717	8,475
Total Constable Precinct #2	<u>749,478</u>	<u>865,670</u>	<u>724,996</u>	<u>140,674</u>
Constable Precinct #1:				
Personal Services	662,461	662,461	634,273	28,188
Supplies	12,480	12,480	9,570	2,910
Other Services and Charges	1,440	1,440	902	538
Total Constable Precinct #1	<u>676,381</u>	<u>676,381</u>	<u>644,745</u>	<u>31,636</u>
Constable Precinct #4:				
Personal Services	629,739	660,446	592,453	67,993
Supplies	17,077	85,752	64,828	20,924
Other Services and Charges	2,300	9,492	9,205	287
Total Constable Precinct #4	<u>649,116</u>	<u>755,690</u>	<u>666,486</u>	<u>89,204</u>
Drug Court Program:				
Other Services and Charges	35,820	35,820	15,643	20,177
Total Drug Court Program	<u>35,820</u>	<u>35,820</u>	<u>15,643</u>	<u>20,177</u>
Juvenile Justice:				
Personal Services	3,779,759	3,779,860	3,579,322	200,538
Supplies	81,326	83,326	62,866	20,460
Other Services and Charges	1,415,481	1,339,380	884,226	455,154
Total Juvenile Justice	<u>5,276,566</u>	<u>5,202,566</u>	<u>4,526,414</u>	<u>676,152</u>
Emergency Management:				
Personal Services	460,342	460,342	424,982	35,360
Supplies	29,450	29,450	17,880	11,570
Other Services and Charges	479,636	515,636	454,317	61,319
Total Emergency Management	<u>969,428</u>	<u>1,005,428</u>	<u>897,179</u>	<u>108,249</u>
Nuisance Abatement:				
Personal Services	214,533	214,741	214,740	1
Supplies	6,795	6,795	5,082	1,713
Other Services and Charges	174,965	174,757	102,487	72,270
Total Nuisance Abatement	<u>396,293</u>	<u>396,293</u>	<u>322,309</u>	<u>73,984</u>
Total Public Safety	<u>65,085,102</u>	<u>68,156,605</u>	<u>64,075,858</u>	<u>4,080,747</u>
Health And Social Services:				
Health Administration & Sanitation:				
Other Services and Charges	7,167,538	7,167,538	7,167,538	-
Total Health Administration & Sanitation	<u>7,167,538</u>	<u>7,167,538</u>	<u>7,167,538</u>	<u>-</u>

(Continued)

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**GENERAL FUND**  
**For the Year Ended September 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance, Actual from Final Budget Positive (Negative)</u>
Community Services:				
Personal Services	212,903	212,903	127,793	85,110
Other Services and Charges	6,833,825	7,126,703	5,596,122	1,530,581
Total Community Services	<u>7,046,728</u>	<u>7,339,606</u>	<u>5,723,915</u>	<u>1,615,691</u>
Child Welfare:				
Personal Services	58,702	58,765	58,765	-
Supplies	60,500	60,500	33,804	26,696
Other Services and Charges	157,869	157,806	140,856	16,950
Total Child Welfare	<u>277,071</u>	<u>277,071</u>	<u>233,425</u>	<u>43,646</u>
Senior Citizens:				
Personal Services	514,397	514,397	330,904	183,493
Supplies	17,750	17,750	17,403	347
Other Services and Charges	190,110	190,110	136,390	53,720
Total Senior Citizens	<u>722,257</u>	<u>722,257</u>	<u>484,697</u>	<u>237,560</u>
Total Health And Social Services	<u>15,213,594</u>	<u>15,506,472</u>	<u>13,609,575</u>	<u>1,896,897</u>
Culture And Recreation:				
Galveston County Museum:				
Personal Services	106,539	2,931	2,931	-
Supplies	22,999	-	-	-
Other Services and Charges	41,380	168,343	168,343	-
Total Galveston County Museum	<u>170,918</u>	<u>171,274</u>	<u>171,274</u>	<u>-</u>
Beach And Parks Department:				
Personal Services	1,804,646	1,804,779	1,787,009	17,770
Supplies	140,400	140,400	136,648	3,752
Other Services and Charges	314,095	304,907	264,163	40,744
Total Beach And Parks Department	<u>2,259,141</u>	<u>2,250,086</u>	<u>2,187,820</u>	<u>62,266</u>
Beach Maintenance-Road & Bridge:				
Personal Services	149,380	149,380	126,885	22,495
Supplies	9,800	9,800	4,115	5,685
Other Services and Charges	257,000	257,000	180,632	76,368
Total Beach Maintenance-Road & Bridge	<u>416,180</u>	<u>416,180</u>	<u>311,632</u>	<u>104,548</u>
Total Culture And Recreation	<u>2,846,239</u>	<u>2,837,540</u>	<u>2,670,726</u>	<u>166,814</u>
Conservation:				
Coastal Restoration:				
Other Services and Charges	371,400	371,400	125,024	246,376
Total Coastal Restoration	<u>371,400</u>	<u>371,400</u>	<u>125,024</u>	<u>246,376</u>

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**GENERAL FUND**  
**For the Year Ended September 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<b>Variance, Actual from Final Budget Positive (Negative)</b>
County Extension Service:				
Personal Services	472,409	512,848	406,853	105,995
Supplies	27,400	27,400	25,928	1,472
Other Services and Charges	20,695	20,695	16,557	4,138
Total County Extension Service	<u>520,504</u>	<u>560,943</u>	<u>449,338</u>	<u>111,605</u>
Total Conservation:	<u>891,904</u>	<u>932,343</u>	<u>574,362</u>	<u>357,981</u>
Debt Service				
Principal Retirement	-	-	724,844	(724,844)
Interest And Fiscal Charges	-	-	26,728	(26,728)
Total Debt Service:	<u>-</u>	<u>-</u>	<u>751,572</u>	<u>(751,572)</u>
Capital Outlay:				
Buildings and Improvement	-	5,862,806	5,675,664	187,142
Improvements Other Than Buildings	154,000	467,190	462,442	4,748
Machinery and Equipment	940,160	1,421,333	1,003,169	418,164
Vehicles	46,000	3,986,400	2,363,357	1,623,043
Total Capital Outlay	<u>1,140,160</u>	<u>11,737,729</u>	<u>9,504,632</u>	<u>2,233,097</u>
<b>Total Expenditures</b>	<u>154,097,381</u>	<u>172,372,546</u>	<u>156,651,569</u>	<u>15,720,977</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>(10,823,900)</u>	<u>(25,506,435)</u>	<u>(6,331,229)</u>	<u>19,175,206</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	9,000,000	13,154,243	4,154,347	(8,999,896)
Transfers Out	(1,420,000)	(12,473,658)	(12,001,456)	472,202
Sale of Capital Assets	-	-	33,633	33,633
<b>Total Other Financing Sources (Uses)</b>	<u>7,580,000</u>	<u>680,585</u>	<u>(7,813,476)</u>	<u>(8,494,061)</u>
Extraordinary Item - Insurance Proceeds for Damage Remediation/Restoration	-	3,906,804	3,906,804	-
<b>Net Change in Fund Balance</b>	<u>(3,243,900)</u>	<u>(20,919,046)</u>	<u>(10,237,901)</u>	<u>10,681,145</u>
<b>Fund Balance-Beginning</b>	<u>87,892,567</u>	<u>87,892,567</u>	<u>87,892,567</u>	<u>-</u>
<b>Fund Balance-Ending</b>	<u>\$ 84,648,667</u>	<u>\$ 66,973,521</u>	<u>\$ 77,654,666</u>	<u>\$ 10,681,145</u>



**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**ROAD AND BRIDGE FUND**  
**For the Year Ended September 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>				
Taxes	\$ 3,503,789	\$ 3,503,789	\$ 3,619,305	\$ 115,516
Licenses and Permits	2,900,000	2,900,000	2,946,479	46,479
Intergovernmental	422,072	1,047,037	1,035,672	(11,365)
Investment Earnings	19,000	19,000	9,455	(9,545)
Miscellaneous	7,000	7,000	7,644	644
<b>Total Revenues</b>	<u>6,851,861</u>	<u>7,476,826</u>	<u>7,618,555</u>	<u>141,729</u>
<b>EXPENDITURES</b>				
Current:				
General Government:				
Supplies	567,100	607,100	586,258	20,842
Other Services and Charges	260,000	260,000	259,028	972
Total General Government	<u>827,100</u>	<u>867,100</u>	<u>845,286</u>	<u>21,814</u>
Roads, Bridges and Rights-Of-Way:				
Personal Services	2,713,200	2,713,200	2,644,026	69,174
Supplies	1,819,800	1,802,550	1,752,425	50,125
Other Services and Charges	596,300	1,069,635	1,021,895	47,740
Total Roads, Bridges and Rights-Of-Way	<u>5,129,300</u>	<u>5,585,385</u>	<u>5,418,346</u>	<u>167,039</u>
Capital Outlay	<u>140,580</u>	<u>319,075</u>	<u>278,773</u>	<u>40,302</u>
<b>Total Expenditures</b>	<u>6,096,980</u>	<u>6,771,560</u>	<u>6,542,405</u>	<u>229,155</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>754,881</u>	<u>705,266</u>	<u>1,076,150</u>	<u>370,884</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	628,980	628,980	-
Transfers Out	-	(456,085)	(456,085)	-
Sale of Capital Assets	-	-	36,705	36,705
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>172,895</u>	<u>209,600</u>	<u>36,705</u>
<b>Net Change in Fund Balance</b>	754,881	878,161	1,285,750	407,589
<b>Fund Balance-Beginning</b>	<u>3,491,106</u>	<u>3,491,106</u>	<u>3,491,106</u>	<u>-</u>
<b>Fund Balance-Ending</b>	<u>\$ 4,245,987</u>	<u>\$ 4,369,267</u>	<u>\$ 4,776,856</u>	<u>\$ 407,589</u>

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**AMERICAN RESCUE PLAN STIMULUS FUND**  
**For the Year Ended September 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>				
Intergovernmental	\$ 23,645,266	\$ 23,645,266	\$ 8,433,635	\$ (15,211,631)
Investment Earnings	-	-	232,665	232,665
<b>Total Revenues</b>	<u>23,645,266</u>	<u>23,645,266</u>	<u>8,666,300</u>	<u>(14,978,966)</u>
<b>EXPENDITURES</b>				
Current:				
General Government:				
Personal Services	3,064,502	3,064,502	2,682,837	381,665
Supplies	1,345,701	1,345,701	325,547	1,020,154
Other Services and Charges	3,676,427	3,676,427	2,208,518	1,467,909
Total General Government	<u>8,086,630</u>	<u>8,086,630</u>	<u>5,216,902</u>	<u>2,869,728</u>
Public Safety:				
Personal Services	1,289,440	1,289,440	57	1,289,383
Supplies	307,186	307,186	133,740	173,446
Other Services and Charges	65,087	65,087	50,539	14,548
Total Public Safety	<u>1,661,713</u>	<u>1,661,713</u>	<u>184,336</u>	<u>1,477,377</u>
Capital Outlay	<u>12,830,653</u>	<u>12,830,653</u>	<u>2,994,146</u>	<u>9,836,507</u>
<b>Total Expenditures</b>	<u>22,578,996</u>	<u>22,578,996</u>	<u>8,395,384</u>	<u>14,183,612</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>1,066,270</u>	<u>1,066,270</u>	<u>270,916</u>	<u>(795,354)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	<u>(13,969,723)</u>	<u>(13,969,723)</u>	<u>-</u>	<u>13,969,723</u>
<b>Net Change in Fund Balances</b>	<u>(12,903,453)</u>	<u>(12,903,453)</u>	<u>270,916</u>	<u>13,174,369</u>
<b>Fund Balance - Beginning</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u>\$ (12,903,453)</u>	<u>\$ (12,903,453)</u>	<u>\$ 270,916</u>	<u>\$ 13,174,369</u>

(Continued)

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**GRANT FUND**  
**For the Year Ended September 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>				
Intergovernmental	\$ 110,621,229	\$ 110,621,229	\$ 16,905,774	\$ (93,715,455)
Charges for Services	3,822,988	3,822,988	38,138	(3,784,850)
Investment Earnings	-	-	17,388	17,388
Miscellaneous	<u>263,615</u>	<u>263,615</u>	<u>104,865</u>	<u>(158,750)</u>
<b>Total Revenues</b>	<u>114,707,832</u>	<u>114,707,832</u>	<u>17,066,165</u>	<u>(97,641,667)</u>
<b>EXPENDITURES</b>				
Current:				
General Government:				
Personal Services	-	-	16,012	(16,012)
Other Services and Charges	<u>5,912,176</u>	<u>5,912,176</u>	<u>2,449,161</u>	<u>3,463,015</u>
Total General Government	<u>5,912,176</u>	<u>5,912,176</u>	<u>2,465,173</u>	<u>3,447,003</u>
Judicial:				
Personal Services	1,641,201	1,641,201	1,091,447	549,754
Supplies	20,321	20,321	17,887	2,434
Other Services and Charges	<u>401,873</u>	<u>401,873</u>	<u>81,826</u>	<u>320,047</u>
Total Judicial	<u>2,063,395</u>	<u>2,063,395</u>	<u>1,191,160</u>	<u>872,235</u>
Public Safety:				
Personal Services	2,682,481	2,682,481	2,452,566	229,915
Supplies	-	-	273,952	(273,952)
Other Services and Charges	<u>52,206,188</u>	<u>52,206,188</u>	<u>1,966,556</u>	<u>50,239,632</u>
Total Public Safety	<u>54,888,669</u>	<u>54,888,669</u>	<u>4,693,074</u>	<u>50,195,595</u>
Health and Social Services:				
Personal Services	354,061	354,061	293,848	60,213
Supplies	218,511	218,511	112,796	105,715
Other Services and Charges	<u>9,561,901</u>	<u>9,561,901</u>	<u>3,520,483</u>	<u>6,041,418</u>
Total Health and Social Services	<u>10,134,473</u>	<u>10,134,473</u>	<u>3,927,127</u>	<u>6,207,346</u>
Culture and Recreation:				
Personal Services	-	-	2,633	(2,633)
Supplies	4,439	4,439	-	4,439
Other Services and Charges	<u>388,446</u>	<u>388,446</u>	<u>1,707</u>	<u>386,739</u>
Total Culture and Recreation	<u>392,885</u>	<u>392,885</u>	<u>4,340</u>	<u>388,545</u>

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**GRANT FUND**  
**For the Year Ended September 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Roads, Bridges and Rights-of-Way:				
Personal Services	-	-	4,762	(4,762)
Other Services and Charges	418,586	418,586	146,435	272,151
Total Roads, Bridges and Rights-of-Way	<u>418,586</u>	<u>418,586</u>	<u>151,197</u>	<u>267,389</u>
Capital Outlay	<u>39,656,393</u>	<u>39,656,393</u>	<u>13,837,140</u>	<u>25,819,253</u>
<b>Total Expenditures</b>	<u>113,466,577</u>	<u>113,466,577</u>	<u>26,269,211</u>	<u>87,197,366</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>1,241,255</u>	<u>1,241,255</u>	<u>(9,203,046)</u>	<u>(10,444,301)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	7,214,454	7,214,454	2,099,855	(5,114,599)
Transfers Out	(195,294)	(195,294)	(18,601)	176,693
Sale of Capital Assets	-	-	28,056	28,056
<b>Total Other Financing Sources (Uses)</b>	<u>7,019,160</u>	<u>7,019,160</u>	<u>2,109,310</u>	<u>(4,909,850)</u>
Extraordinary Item - Insurance Proceeds for Damage Remediation/Restoration	<u>295,729</u>	<u>295,729</u>	<u>295,729</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	8,556,144	8,556,144	(6,798,007)	(15,354,151)
<b>Fund Balance-Beginning</b>	<u>(6,693,218)</u>	<u>(6,693,218)</u>	<u>(6,693,218)</u>	<u>-</u>
<b>Fund Balance-Ending</b>	<u>\$ 1,862,926</u>	<u>\$ 1,862,926</u>	<u>\$ (13,491,225)</u>	<u>\$ (15,354,151)</u>

**Galveston County, Texas**  
**Notes to the Required Supplementary Information**  
**Budgetary Schedules**  
**For the Year Ended September 30,**

Budgetary Basis of Accounting

An annual budget is adopted using the modified accrual basis of accounting, a basis sanctioned by GASB, and consistent with generally accepted accounting principles.

**Galveston County, Texas**  
**Schedule of Changes in Net Pension Liability and Related Ratios**  
**General Employees' Retirement Plan for the Employees of Galveston County, Texas**  
**For the Last Eight Calendar Years\***

	Year Ended December 31, 2021	Year Ended December 31, 2020	Year Ended December 31, 2019	Year Ended December 31, 2018	Year Ended December 31, 2017	Year Ended December 31, 2016	Year Ended December 31, 2015	Year Ended December 31, 2014
<b>Total Pension Liability</b>								
Service cost	\$ 11,361,657	\$ 9,098,982	\$ 8,666,185	\$ 8,550,427	\$ 8,527,699	\$ 8,514,565	\$ 8,033,265	\$ 7,971,478
Interest on total pension liability <sup>(1)</sup>	36,538,855	34,782,150	33,398,575	32,131,066	30,746,745	29,143,719	28,029,902	26,719,008
Effect of plan changes <sup>(2)</sup>	-	3,737,235	-	-	-	-	(1,570,636)	-
Effect of assumption changes or inputs	(690,293)	26,422,860	-	-	1,117,910	-	3,176,506	-
Effect of economic/demographic (gains) or losses	(1,476,360)	1,394,791	(523,743)	(1,193,608)	(580,625)	(558,220)	(2,943,467)	(227,582)
Benefit payments/refunds of contributions	(27,481,927)	(25,197,768)	(24,599,178)	(23,336,178)	(22,174,593)	(21,170,801)	(19,704,571)	(18,511,860)
Net change in total pension liability	18,251,932	50,238,250	16,941,839	16,151,707	17,637,136	15,929,263	15,020,999	15,951,044
Total pension liability, beginning	482,902,115	432,663,865	415,722,026	399,570,319	381,933,183	366,003,920	350,982,921	335,031,877
Total pension liability, ending (a)	\$ 501,154,047	\$ 482,902,115	\$ 432,663,865	\$ 415,722,026	\$ 399,570,319	\$ 381,933,183	\$ 366,003,920	\$ 350,982,921
<b>Fiduciary Net Position</b>								
Employer contributions	\$ 9,679,477	\$ 9,595,253	\$ 8,267,728	\$ 7,778,148	\$ 7,458,946	\$ 6,879,586	\$ 6,534,101	\$ 6,419,135
Member contributions	5,437,915	5,478,535	4,894,444	4,586,948	4,556,075	4,295,905	4,072,510	3,997,855
Investment income net of investment expenses	97,483,401	43,145,674	60,654,735	(7,353,290)	50,641,917	24,668,039	414,224	22,444,380
Benefit payments/refunds of contributions	(27,481,927)	(25,197,768)	(24,599,177)	(23,336,178)	(22,174,593)	(21,170,801)	(19,704,571)	(18,511,860)
Administrative expenses	(289,378)	(329,478)	(318,415)	(296,607)	(258,132)	(268,351)	(243,373)	(258,882)
Other <sup>(3)</sup>	(226,293)	(257,985)	(332,562)	(249,684)	(138,588)	(770,360)	(34,899)	(117,593)
Net change in fiduciary net position	84,603,195	32,434,231	48,566,753	(18,870,663)	40,085,625	13,634,018	(8,962,008)	13,973,035
Fiduciary net position, beginning	450,280,866	417,846,635	369,279,882	388,150,545	348,064,920	334,430,902	343,392,910	329,419,875
Fiduciary net position, ending (b)	\$ 534,884,061	\$ 450,280,866	\$ 417,846,635	\$ 369,279,882	\$ 388,150,545	\$ 348,064,920	\$ 334,430,902	\$ 343,392,910
Net pension liability / (asset), ending = (a) - (b)	\$ (33,730,014)	\$ 32,621,249	\$ 14,817,230	\$ 46,442,144	\$ 11,419,774	\$ 33,868,263	\$ 31,573,018	\$ 7,590,011
Fiduciary net position as a % of total pension liability	106.73%	93.24%	96.58%	88.83%	97.14%	91.13%	91.37%	97.84%
Pensionable covered payroll	\$ 77,684,498	\$ 78,264,788	\$ 69,652,436	\$ 65,527,823	\$ 65,086,791	\$ 61,370,078	\$ 58,080,901	\$ 57,112,219
Net pension liability as a % of covered payroll	(43.42%)	41.68%	21.27%	70.87%	17.55%	55.19%	54.36%	13.29%

*GASB Statements No. 68 and No. 71 were implemented during the fiscal year ended September 30, 2015.*

*\*This schedule is intended to show information for ten years; additional years' information will be displayed as it becomes available.*

<sup>(1)</sup> Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.

<sup>(2)</sup> Reflects plan changes adopted effective in 2021.

<sup>(3)</sup> Relates to allocation of system-wide items.

**Galveston County, Texas**  
**Schedule of Employer Contributions**  
**General Employees' Retirement Plan for the Employees of Galveston County, Texas**  
**Fiscal Year Ending September 30, 2022\***

Year Ending September 30,	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll <sup>(1)</sup>	Actual Contribution as a % of Covered Payroll
2014	\$ 6,298,097	\$ 6,298,097	\$ -	\$ 57,069,071	11.04%
2015	6,736,606	6,736,606	-	59,944,754	11.24%
2016	6,788,319	6,788,319	-	60,509,533	11.22%
2017	7,302,610	7,302,610	-	64,057,982	11.40%
2018	7,705,135	7,705,135	-	65,462,420	11.77%
2019	8,162,339	8,162,339	-	68,764,436	11.87%
2020	9,136,722	9,136,722	-	75,061,458	12.17%
2021	9,359,804	9,359,804	-	75,449,986	12.41%
2022	10,128,199	10,128,199	-	75,449,986	13.42%

<sup>(1)</sup> Payroll is calculated based on contributions as reported to TCDRS.

GASB Statements No. 68 and 71 were implemented during the fiscal year ended September 30, 2015.

\* This schedule is intended to show information for ten years; additional years' information will be displayed as it becomes available.

**Galveston County, Texas**  
**Notes to the Required Supplementary Information**  
**General Employees' Retirement Plan for the Employees of Galveston County, Texas**  
**For the Fiscal Year Ended September 30, 2022**

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

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry age
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	20.0 years (based on contribution rate calculated in 12/31/2020 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.6% average over career including inflation.
Investment Rate of Return	7.50%, net of administrative and investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	130% of the RP-2014 Health Annuitant Mortality Table for males and 110% of the RP-2014 Health Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions*	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. 2019: New inflation, mortality and other assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule*	2015: No changes in plan provisions were reflected in the Schedule. 2016: No changes in plan provisions were reflected in the Schedule. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: No changes in plan provisions were reflected in the Schedule. 2019: No changes in plan provisions were reflected in the Schedule. 2020: No changes in plan provisions were reflected in the Schedule.

*\*Only changes that affect the benefit amount and are effective 2015 and later are shown in the notes to schedule.*



**Galveston County, Texas**  
**Schedule of Changes in Net OPEB Liability/(Asset) and Related Ratios**  
**Retiree Life Reserve for the Employees of Galveston County, Texas**  
**For the Fiscal Year Ended September 30, 2022\***

	Year Ended December 31, 2021	Year Ended December 31, 2020	Year Ended December 31, 2019	Year Ended December 31, 2018	Year Ended December 31, 2017
<b>Total OPEB Liability</b>					
Service cost	\$ 732,934	\$ 714,239	\$ 693,435	\$ 664,479	\$ 645,125
Interest on total OPEB liability	329,456	411,893	398,014	389,779	392,630
Difference between expected / actual experience of the total OPEB liability	(589,422)	-	9,235	-	-
Changes of assumptions	(2,778,630)	447,960	-	-	-
Benefit payments	(980,344)	(817,410)	(710,850)	(1,014,858)	(1,222,553)
Net change in total OPEB liability	(3,286,006)	756,682	389,834	39,400	(184,798)
Total OPEB liability, beginning	11,105,584	10,348,902	9,959,068	9,919,668	10,104,466
Total OPEB liability, ending (a)	<u>\$ 7,819,578</u>	<u>\$ 11,105,584</u>	<u>\$ 10,348,902</u>	<u>\$ 9,959,068</u>	<u>\$ 9,919,668</u>
<b>Plan Fiduciary Net Position</b>					
Employer contributions	\$ 1,610,424	\$ 1,792,010	\$ 1,373,029	\$ 1,374,395	\$ 1,709,467
OPEB plan net investment income	401,368	371,700	353,289	314,048	273,902
Benefit payments	(980,344)	(817,410)	(710,850)	(1,014,858)	(1,222,553)
OPEB plan administrative expense	-	-	(67,595)	(100,375)	(106,794)
Other	-	-	124,125	-	-
Net change in plan fiduciary net position	1,031,448	1,346,300	1,071,998	573,210	654,022
Plan fiduciary net position - beginning	12,927,817	11,581,517	10,509,519	9,936,309	9,282,287
Plan fiduciary net position - ending (b)	<u>\$ 13,959,265</u>	<u>\$ 12,927,817</u>	<u>\$ 11,581,517</u>	<u>\$ 10,509,519</u>	<u>\$ 9,936,309</u>
Net OPEB liability/(asset)-ending (a) - (b)	<u>\$ (6,139,687)</u>	<u>\$ (1,822,233)</u>	<u>\$ (1,232,615)</u>	<u>\$ (550,451)</u>	<u>\$ (16,641)</u>
Plan fiduciary net position as a percentage of total OPEB liability	178.52%	116.41%	111.91%	105.53%	100.17%
Covered-employee payroll	\$ 77,689,345	\$ 78,273,362	\$ 69,660,801	\$ 65,534,168	\$ 65,091,251
Net OPEB liability/(asset) as a percentage of covered-employee payroll	(7.90)%	(2.33)%	(1.77)%	(0.84)%	(0.03)%

Presented based on the Plan reporting year.

\*The schedule is intended to show information for 10 years. The county adopted GASB Statement 75 effective October 1, 2017.

Additional years' information will be displayed as it becomes available.

FY 2022: Changes of assumptions include updates to the demographic and salary increase assumptions to reflect the 2021 TCDRS experience and changing methodology for determining service cost such that the attribution period for the accumulation of service costs is now based only on employment with Galveston County.

FY 2021: Changes of assumptions include the decrease to the single discount rate from 4.00% as of December 31, 2019 to 3.00% as of December 31, 2020.

**Galveston County, Texas**  
**Schedule of OPEB Contributions**  
**Retiree Life Reserve for the Employees of Galveston County, Texas**  
**For the Fiscal Year Ended September 30, 2022\***

FY Ending September 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered- Employee Payroll	Actual Contribution as a % of Covered- Employee Payroll
2018	\$ 926,719	\$ 1,508,239	\$ (581,520)	\$ 65,462,240	2.30%
2019	983,013	1,584,173	(601,160)	68,764,436	2.30%
2020	904,252	1,728,237	(823,985)	75,061,458	2.30%
2021	916,040	1,736,297	(820,257)	75,449,986	2.30%
2022	724,029	1,480,838	(756,809)	78,802,598	1.88%

*\*This schedule is intended to show information for 10 years. Information prior to 2018 is not available. Therefore, additional years will be reflected as they become available.*

Valuation Date	January 1, 2021
Actuarial Cost Method	Aggregate Cost Method
Amortization Method	Level Percentage of Payroll
Asset Valuation	Market Value
Investment Rate of Return	3.00%
Salary Increases	3.00%
Retirement Age	Age 60 with 8 years of credited service
Mortality	RP-2014 table
Terminations	WP-70, as published in the Advanced Pension Tables

**Galveston County, Texas**  
**Schedule of Investment Returns**  
**Retiree Life Reserve for the Employees of Galveston County, Texas**  
**For the Fiscal Year Ended September 30, 2022\***

	2022	2021	2020	2019	2018
Annual money-weighted rate of return, net of investment expense	3.05%	3.03%	3.08%	3.27%	3.10%

*\*This schedule is required to show information for 10 years. Information prior to 2018 is not available. Therefore, additional years will be reflected as they become available.*

**Galveston County, Texas**  
**Schedule of Changes in Total OPEB Liability and Related Ratios**  
**Retiree Health Care Plan for the Employees of Galveston County, Texas**  
**For the Fiscal Year Ended September 30, 2022\***

	Year Ended December 31, 2021	Year Ended December 31, 2020	Year Ended December 31, 2019	Year Ended December 31, 2018	Year Ended December 31, 2017
<b>Total OPEB Liability</b>					
Service cost	\$ 6,710,858	\$ 12,088,815	\$ 9,906,647	\$ 9,943,859	\$ 8,401,524
Interest on total OPEB liability	2,537,787	7,016,655	8,761,306	7,957,446	7,961,598
Changes of benefit terms	-	(154,233,210)	-	-	-
Difference between expected / actual experience of the total OPEB liability	(188,104)	1,256,569	(29,620,515)	(959,424)	-
Changes of assumptions	(6,844,844)	12,800,859	34,781,118	(16,327,917)	19,320,487
Benefit payments/refunds of contributions	(2,403,838)	(6,601,067)	(5,243,585)	(4,451,979)	(5,576,794)
Net change in total OPEB liability	(188,141)	(127,671,379)	18,584,971	(3,838,015)	30,106,815
Total OPEB liability, beginning	<u>124,735,850</u>	<u>252,407,229</u>	<u>233,822,258</u>	<u>237,660,273</u>	<u>207,553,458</u>
Total OPEB liability, ending	<u>\$ 124,547,709</u>	<u>\$ 124,735,850</u>	<u>\$ 252,407,229</u>	<u>\$ 233,822,258</u>	<u>\$ 237,660,273</u>
Covered-employee payroll	\$ 77,689,345	\$ 78,273,362	\$ 69,660,801	\$ 65,534,168	\$ 65,091,251
Total OPEB liability as a percentage of covered-employee payroll	160.32%	159.36%	362.34%	356.79%	365.12%

*Presented based on the Plan reporting year.*

*There are no assets accumulated in a qualifying trust, as defined by GASB Statement No. 75, to pay related benefits.*

*\*The schedule is intended to show information for 10 years. The county adopted GASB Statement 75 effective October 1, 2017.*

*Additional years' information will be displayed as it becomes available.*

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## Other Supplementary Information

**T**he Other Supplementary Information subsection includes the combining and individual fund statements and schedules for the following:

- Governmental Funds
- Internal Service Funds
- Fiduciary Funds

**GALVESTON COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
September 30, 2022**

	Special Revenue	Capital Projects	Total Nonmajor Governmental Funds
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 29,840,211	\$ 25,957,553	\$ 55,797,764
Investments	-	49,282,709	49,282,709
Receivables (Net of Allowances for Uncollectibles):			
Taxes	254,136	-	254,136
Accounts and Other	56,298	1,373,861	1,430,159
Lease Receivable	94,417	-	94,417
Inventory at Cost	664,958	-	664,958
<b>Total Assets</b>	<b>\$ 30,910,020</b>	<b>\$ 76,614,123</b>	<b>\$ 107,524,143</b>
<b>LIABILITIES</b>			
Accounts Payable	\$ 360,819	\$ 2,562,066	\$ 2,922,885
Salaries Payable	149,495	-	149,495
Retainage Payable	-	1,213,572	1,213,572
Escrow Deposits	2,415	-	2,415
Unearned Revenue	-	2,320,288	2,320,288
<b>Total Liabilities</b>	<b>512,729</b>	<b>6,095,926</b>	<b>6,608,655</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable Revenue:			
Property Taxes	254,136	-	254,136
Leases	93,116	-	93,116
<b>Total Deferred Inflows of Resources</b>	<b>347,252</b>	<b>-</b>	<b>347,252</b>
<b>FUND BALANCES</b>			
Non-Spendable	664,958	-	664,958
Restricted	29,385,081	62,836,719	92,221,800
Assigned	-	7,681,478	7,681,478
<b>Total Fund Balances</b>	<b>30,050,039</b>	<b>70,518,197</b>	<b>100,568,236</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 30,910,020</b>	<b>\$ 76,614,123</b>	<b>\$ 107,524,143</b>

**GALVESTON COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended September 30, 2022**

	Special Revenue	Capital Projects	Total Nonmajor Governmental Funds
<b>REVENUES</b>			
Taxes	\$ 3,994,069	\$ -	\$ 3,994,069
Intergovernmental	3,378,448	20,338,034	23,716,482
Charges for Services	4,420,992	-	4,420,992
Fines and Forfeitures	86,558	-	86,558
Investment Earnings	65,239	397,345	462,584
Miscellaneous	1,567,382	-	1,567,382
<b>Total Revenues</b>	<b>13,512,688</b>	<b>20,735,379</b>	<b>34,248,067</b>
<b>EXPENDITURES</b>			
Current:			
General Government	926,678	37,609	964,287
Judicial	601,863	-	601,863
Public Safety	3,034,823	-	3,034,823
Health and Social Services	1,511,228	-	1,511,228
Culture and Recreation	868,751	-	868,751
Roads, Bridges and Rights-of-Way	350,163	8,958,528	9,308,691
Debt Service:			
Principal Retirement	9,350	-	9,350
Interest and Fiscal Charges	98	-	98
Capital Outlay	4,321,586	18,218,984	22,540,570
<b>Total Expenditures</b>	<b>11,624,540</b>	<b>27,215,121</b>	<b>38,839,661</b>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<b>1,888,148</b>	<b>(6,479,742)</b>	<b>(4,591,594)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	3,784,611	4,700,000	8,484,611
Transfers Out	(3,200,000)	-	(3,200,000)
Sale of Capital Assets	46,703	-	46,703
<b>Total Other Financing Sources (Uses)</b>	<b>631,314</b>	<b>4,700,000</b>	<b>5,331,314</b>
<b>Net Change in Fund Balances</b>	<b>2,519,462</b>	<b>(1,779,742)</b>	<b>739,720</b>
<b>Fund Balances - Beginning</b>	<b>27,530,577</b>	<b>72,297,939</b>	<b>99,828,516</b>
<b>Fund Balances - Ending</b>	<b>\$ 30,050,039</b>	<b>\$ 70,518,197</b>	<b>\$ 100,568,236</b>

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**DEBT SERVICE FUND**  
**For the Year Ended September 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
<b>REVENUES</b>				
Taxes	\$ 25,131,390	\$ 25,131,390	\$ 26,601,250	\$ 1,469,860
Intergovernmental	5,569,912	5,569,912	5,375,182	(194,730)
Investment Earnings	630,000	630,000	261,027	(368,973)
Miscellaneous	61,480	61,480	61,480	-
<b>Total Revenues</b>	<u>31,392,782</u>	<u>31,392,782</u>	<u>32,298,939</u>	<u>906,157</u>
<b>EXPENDITURES</b>				
Debt Service:				
Principal Retirement	19,736,823	19,736,823	19,736,822	1
Interest and Fiscal Charges	13,509,040	13,509,040	13,506,418	2,622
<b>Total Expenditures</b>	<u>33,245,863</u>	<u>33,245,863</u>	<u>33,243,240</u>	<u>2,623</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>(1,853,081)</u>	<u>(1,853,081)</u>	<u>(944,301)</u>	<u>908,780</u>
<b>Fund Balance-Beginning</b>	<u>8,249,976</u>	<u>8,249,976</u>	<u>8,249,976</u>	<u>-</u>
<b>Fund Balance-Ending</b>	<u>\$ 6,396,895</u>	<u>\$ 6,396,895</u>	<u>\$ 7,305,675</u>	<u>\$ 908,780</u>



## NONMAJOR GOVERNMENTAL FUNDS

### SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenue sources that are restricted, committed or assigned to expenditures for particular purposes.

**COUNTY RECORDS MANAGEMENT AND PRESERVATION** - On May 30, 1993, Chapter 203, §203.003-(6.) of the *Local Government Code* was amended by the Texas Legislature establishing a Records Management and Preservation Fund. Fees for this fund are authorized under §51.317, 118.052, 118.0546, and 118.0645 of the *Local Government Code* and Article 102.005(d), of the *Code of Criminal Procedure*. This fund is under the direction of Commissioners Court and the fees collected may only be used for the purpose of preserving county records and for county records' automation projects.

**COUNTY CLERK RECORDS MANAGEMENT AND PRESERVATION** - The County Clerk Records Management and Preservation Fund was established under Chapter 203, §203.003(5) of the *Local Government Code*. Fees collected by the County Clerk are deposited with the County Treasurer into a fund known as the County Clerk Records Management and Preservation Fund. These fees are to be used for the specific purpose of County Clerk records management and automation projects.

**ELECTION SERVICES CONTRACT** - The Election Services Contract Fund was established pursuant to *Texas Election Code* Chapter 123 Subchapter B. The County of Galveston and the lessee enter into a lease agreement to use electronic voting equipment and other related supplies and administrative fees incurred in the election services under §31.100(b), *Texas Election Code*. Fees collected by the County Clerk for the county equipment are deposited with the County Treasurer into the Election Services Contract Fund.

**DISTRICT CLERK CHILD SUPPORT IV-D** - The District Clerk Child Support IV-D Fund was created under the authority of *Texas Family Code* Chapter 231, §231.002. The Office of the Attorney General and Galveston County entered into an agreement to reimburse the County for processing child support payments sent to the County as part of the Cooperative Agreement for Title IV, Part-D of the Federal Social Security Act (IV-D) child support enforcement program. The purpose of this program is to provide the Galveston County child support registry with a mechanism for supporting and improving the IV-D child support case services provided by the county.

**DISTRICT CLERK RECORDS MANAGEMENT** - The District Clerk Records Management Fund was established under the authority of §51.317 of the *Government Code* as amended by House Bill 1905 passed by the 78<sup>th</sup> Legislature of the State of Texas. The fees collected by the District Clerk are deposited with the County Treasurer into the District Clerk Records Management Fund. These fees are to be used for the specific purpose of District Clerk records management and automation projects.

**ELECTION CODE CHAPTER 19** - Pursuant to *Election Code* §19.002, this revenue is paid by the secretary of state to the voter registrar and must be used to defray the cost of voter registration, and may be used to pay for any item or service designed to increase the number of registered voters in the state, maintain and report an accurate list of the number of registered voters or increase the efficiency of the voter registration office, including hiring temporary voter registration personnel. These monies may not be used to pay for the normal day to day operation of the office. They must be used within a two-year period or else lapse to the state for distribution to counties with limited technological resources to upgrade voter registration technology.

**TAX ASSESSOR-COLLECTOR SPECIAL INVENTORY TAX ESCROW** - Chapter 23.12 of the *Property Tax Code* states certain taxpayers of inventory held for sale in a trade or business must prepay their property taxes. The Tax Assessor-Collector Special Inventory Tax Escrow Fund accounts for any interest earned and any fines or penalties assessed for non-payment on these property taxes.

**COUNTY AND DISTRICT COURT TECHNOLOGY** – Under the *Code of Criminal Procedure* Chapter 102, §102.0169, a defendant convicted in a county court, statutory county court or district court shall pay a county and district court technology fee of \$4.00 as a cost of court. These fees are to be deposited into a fund known as the County and District Court Technology Fund which shall be under the direction of the Commissioners Court. The fund designated by this article must be used to finance the cost of continuing education and training for court judges or clerks regarding technological enhancements for their respective courts or the purchase and maintenance of technological enhancements for a county court, statutory county court or district court.

**DONATIONS TO GALVESTON COUNTY** - The Donations to Galveston County Fund was approved by the Galveston County Commissioners Court on February 2, 1995. The fund was created to account for all donations that are made to Galveston County.

**DISTRICT ATTORNEY FORFEITURES AFTER 10/89** - Forfeitures after October 1989 collected by the District Attorney under *Code of Criminal Procedure* Chapter 59.06 regulations are accounted for in this fund. Forfeitures are used to defray expenses of the District Attorney's office.

**DISTRICT ATTORNEY CHECK COLLECTION FEES** - Fees collected in connection with processing checks issued or passed in violation of the *Code of Criminal Procedure* Chapter 102.007 are deposited in this fund and are used to defray expenses of the District Attorney's office. Forfeitures are used for law enforcement purposes.

**COURTHOUSE SECURITY** - The Courthouse Security Fund was created by Senate Bill 243 and became effective September 9, 1993, to finance security services for buildings housing a county court at law or a district court. The clerks of the respective courts collect fees and court costs as stated in Article 102.017 of the *Code of Criminal Procedure* and remit them to the County Treasurer to be deposited into a fund known as the Courthouse Security Fund.

**JUSTICE COURT BUILDING SECURITY** - The Justice Court Building Security Fund was created under Chapter 102.017 of the *Code of Criminal Procedure* to finance security personnel, services and items related to buildings that house the operations of the justice courts. The clerks of the respective courts are to collect a \$4.00 security fee as a cost of court and remit them to the County Treasurer. The County Treasurer is to deposit one-fourth of the court cost into a fund known as the Justice Court Building Security Fund, with the remaining three-fourths being remitted into the Courthouse Security Fund. This fund is under the direction of the Commissioners Court.

**APPELLATE JUDICIAL** - The Appellate Judicial Fund was established as required under *Government Code* 22.2021 for use by any Commissioners Court in the First or Fourteenth Court of Appeals District. A court cost of not more than \$5.00 is collected for each civil suit filed in county court, county court at law, probate court or district court in the county and remitted to the County Treasurer to deposit into this fund. The fees collected and deposited into the Appellate Judicial Fund are only to be used to defray costs and expenses incurred for the operation of the courts of appeals. The Commissioners Court shall administer this fund to maintain the system in cooperation with the chief justice of the courts of appeals.

**LAW LIBRARY** - Under *Local Government Code* Chapter 323, §323.021-323.025, the Commissioners Court of a county may establish and maintain a law library at the county seat. A sum set by Commissioners Court, not to exceed \$35, shall be collected on each civil case filed in the county or District Court. The clerks of the respective court shall collect these fees and pay them to the county Treasurer to be deposited into a separate fund known as the Law Library Fund. The Law Library Fund is under the direction of the Commissioners Court.

**CCP CHAPTER 18 FORFEITURES** – Pursuant to the *Code of Criminal Procedure* §18.18, forfeitures collected as part of an investigation into illegal gambling. These funds are used to defray the expenditures of the Sheriff's office.

**COURT FACILITY FEE** – The Court Facility Fee Fund was established pursuant to Senate Bill 41 changes to *Local Government Code* §135.101, §135.102 and §135.152 regarding local consolidated civil filing fees, effective January 1, 2022. Money allocated to this fund may be used by a county only to fund the construction, renovation or improvement of facilities that house the courts or to pay the principal of, interest on and costs of issuance of bonds, including refunding bonds, issued for the construction, renovation or improvement to the facilities.

**ALTERNATIVE DISPUTE RESOLUTION** - The Alternative Dispute Resolution Fund, established under the authority of Chapter 152 of the *Civil Practice and Remedies*, was approved by the Galveston County Commissioners Court January 27, 1992. The program was created to address the needs of both the civil and family courts by providing financially-aided mediation to those families who cannot afford to pay. Funding for the program comes from an additional fee of \$10.00 collected on each civil case filed.

**TRUANCY PREVENTION AND DIVERSION** – Under *Local Government Code* Chapter 134, §134.103 and §134.156, a portion of court costs collected for persons convicted of nonjailable misdemeanor offenses shall be allocated to this fund for the purpose of financing expenses relating to the position of a juvenile justice manager and programs directly related to the duties of the juvenile justice manager.

**JUSTICE COURT TECHNOLOGY** - Subchapter A, Chapter 102, of the *Code of Criminal Procedure* was amended September 1, 2001, by adding Article 102.0173. This article allows Commissioners Court of a county to create a Justice Court Technology Fund and charge an additional court cost technology fee not to exceed \$4.00. The fund designated by this article may be used to finance the purchase of technological enhancements for a justice court. The Justice Court Technology Fund is under the direction of the Commissioners Court.

**PROBATE COURT CONTRIBUTIONS** - Effective September 1, 2001, *Government Code* Chapter 25, §25.00213 establishes a Contributions Fund under the direction of the Probate Court Judge in a county that collects additional fees under Chapter 51, §51.704 of the *Government Code*. Deposited into this fund is a state annual compensation of \$40,000 plus any excess state mandated fees. These state fees are pro-rated at year-end and returned to the counties. Expenditures for this fund are to be used for court-related purposes.

**SUPPLEMENTAL COURT-INITIATED GUARDIANSHIP FEE** - Pursuant to *Local Government Code* §118.067, this \$20.00 fee is collected for court-initiated guardianship proceedings and is paid by the persons filing both original and adverse probate actions. It is used to supplement, but not supplant, other monies used to pay guardian and attorney ad litem costs, and to pay for guardianship programs for indigent, incapacitated persons without family members suitable and willing to serve as guardians.

**PRETRIAL INTERVENTION PROGRAM** - This fund was created in accordance with *Texas Code of Criminal Procedures* Article 102.0121 to account for a fee to reimburse the county for expenses related to a defendant's participation in a pretrial intervention program offered by the county. The funds must be used for expenditures related to pretrial intervention programs.

**COURT REPORTER SERVICES** - The Court Reporter Services Fund accounts for the fees collected by the County and District Clerks pursuant to *Government Code* §51.601 to be used to defray the cost of court-reporting services.

**SHERIFF'S COMMISSARY** - This fund, created under *Local Government Code* Chapter 351, §351.0415, accounts for commissary operations. The commissary is controlled by the County Sheriff and is a means for inmates to purchase personal items. The proceeds from operations are used to address the social needs of county inmates.

**SHERIFF FORFEITURES POST-10/89** - Funds collected in connection with drug forfeitures for the Sheriff's office after *Code of Criminal Procedure* Chapter 59.06 was passed in October 1989. Forfeitures are used to defray expenses of the Sheriff's office.

**SO SPECIAL INVESTIGATIONS** – The SO Special Investigations Fund is used to report special investigation activity in which there may be gains that will be set aside for the use of expenses of future investigations.

**LAW ENFORCEMENT CONTINUED EDUCATION** - The Law Enforcement Continued Education Fund consists of annual allocation of payments by the Comptroller of Public Accounts from the law enforcement agencies as directed by Senate Bill 1135, passed by the 74<sup>th</sup> Texas Legislature. These funds are for expenses related to the continued education of persons licensed under *Occupation Code*, Title 10, and Chapter 1701.157.

**CONSTABLE PRECINCT 3 FORFEITURES** – Pursuant to the *Code of Criminal Procedure* §59.06, forfeitures collected by the Precinct 3 Constable are accounted for in this fund. These funds are used to defray expenses of the constable.

**EMERGENCY MANAGEMENT** - The Emergency Management Fund was created in May 2003 by Commissioners Court in order to establish better control and accountability of the various Office of Emergency Management projects. This fund is funded by, and under the jurisdiction and control of, the Commissioners Court.

**FARM-TO-MARKET LATERAL ROAD** - Chapter 256, §256.005 of the *Texas Transportation Code*, states these funds are to be used only for construction and maintenance of farm-to-market and lateral roads within the county. This fund is under the jurisdiction and control of the Commissioners Court.

**GALVESTON COUNTY ROAD DISTRICT #1** - The Galveston County Road District #1 was created under Article 3, §52 of the *Texas Constitution* to construct, maintain and operate macadamized, graveled or paved roads and turnpikes. The Road District #1 is a corporate body and a taxing entity and is authorized from time to time to issue bonds. Commissioners Court acts as the governing body.

**FLOOD CONTROL** - Chapter 256, §256.006 of the *Texas Transportation Code*, states these funds are to be used only for flood control purposes in the county. This fund is under the jurisdiction and control of the Commissioners Court.

**MOSQUITO CONTROL DISTRICT** - On November 7, 1953, in accordance with Chapter 344, §344.001 of the *Texas Health and Safety Code*, an election was held to create a Mosquito Control District and authorized the levy and collection of taxes of \$ .15 per \$100 valuation for the purpose of eradicating mosquitoes in Galveston County. This fund is under the jurisdiction and control of the Commissioners Court.

**GALVESTON COUNTY BEACH AND PARKS** - Chapter 62 of the *Texas Natural Resource Code* authorizes the Commissioners Court to create a board to operate the Beach Parks program. This board administers through a staff an extensive County Beach Parks System for the citizens of Galveston County.

**MUSEUM AND HISTORICAL COMMUNITY** - The county, under the authority of *Local Government Code* §318, has set up a fund to provide maintenance to the Galveston County Museum collection. Funding is provided through periodic donations, the Galveston Historical Foundation and the Galveston County Community Service operational budget.

#### **MAJOR GOVERNMENTAL FUNDS**

**DEBT SERVICE FUND** – This fund is used to account for the accumulation of resources that are for the payment of principal and interest on Galveston County’s general long-term debt.

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**GALVESTON COUNTY, TEXAS  
COMBINING BALANCE SHEET  
ALL NONMAJOR SPECIAL REVENUE FUNDS  
September 30, 2022**

	County Records Management And Preservation	County Clerk Records Management And Preservation	Election Services Contract	District Clerk Child Support IV-D	District Clerk Records Management	Election Code Chapter 19	Tax Assessor- Collector Special Inventory Tax Escrow	County And District Court Technology
<b>ASSETS</b>								
Cash and Cash Equivalents	\$ 738,121	\$ 4,797,776	\$ 2,269,765	\$ 58,041	\$ 330,629	\$ 3,336	\$ 105,538	\$ 107,484
Receivables (Net of Allowances for Uncollectibles):								
Taxes	-	-	-	-	-	-	-	-
Accounts and Other	119	1,293	-	-	74	3,579	469	-
Lease Receivable	-	-	-	-	-	-	-	-
Inventory at Cost	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 738,240</b>	<b>\$ 4,799,069</b>	<b>\$ 2,269,765</b>	<b>\$ 58,041</b>	<b>\$ 330,703</b>	<b>\$ 6,915</b>	<b>\$ 106,007</b>	<b>\$ 107,484</b>
<b>LIABILITIES</b>								
Accounts Payable	\$ -	\$ 3,463	\$ 9,278	\$ -	\$ -	\$ -	\$ 330	\$ -
Salaries Payable	2,767	6,691	-	-	-	3,564	-	-
Escrow Deposits	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>2,767</b>	<b>10,154</b>	<b>9,278</b>	<b>-</b>	<b>-</b>	<b>3,564</b>	<b>330</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Unavailable Revenue:								
Property Taxes	-	-	-	-	-	-	-	-
Leases	-	-	-	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>								
Non-Spendable	-	-	-	-	-	-	-	-
Restricted	735,473	4,788,915	2,260,487	58,041	330,703	3,351	105,677	107,484
<b>Total Fund Balances</b>	<b>735,473</b>	<b>4,788,915</b>	<b>2,260,487</b>	<b>58,041</b>	<b>330,703</b>	<b>3,351</b>	<b>105,677</b>	<b>107,484</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 738,240</b>	<b>\$ 4,799,069</b>	<b>\$ 2,269,765</b>	<b>\$ 58,041</b>	<b>\$ 330,703</b>	<b>\$ 6,915</b>	<b>\$ 106,007</b>	<b>\$ 107,484</b>

(Continued)

**GALVESTON COUNTY, TEXAS  
COMBINING BALANCE SHEET  
ALL NONMAJOR SPECIAL REVENUE FUNDS  
September 30, 2022**

	Donations To Galveston County	District Attorney Forfeitures After 10/89	District Attorney Check Collection Fees	Courthouse Security	Justice Court Building Security	Appellate Judicial	CCP Chapter 18 Forfeitures	Court Facility Fee Fund
<b>ASSETS</b>								
Cash and Cash Equivalents	\$ 19,127	\$ 94,139	\$ 1,223	\$ 186,290	\$ 89,970	\$ 274,594	\$ 217,766	\$ 94,888
Receivables (Net of Allowances for Uncollectibles):								
Taxes	-	-	-	-	-	-	-	-
Accounts and Other	-	1,236	-	218	-	115	-	-
Lease Receivable	-	-	-	-	-	-	-	-
Inventory at Cost	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b><u>\$ 19,127</u></b>	<b><u>\$ 95,375</u></b>	<b><u>\$ 1,223</u></b>	<b><u>\$ 186,508</u></b>	<b><u>\$ 89,970</u></b>	<b><u>\$ 274,709</u></b>	<b><u>\$ 217,766</u></b>	<b><u>\$ 94,888</u></b>
<b>LIABILITIES</b>								
Accounts Payable	\$ 603	\$ 1,528	\$ -	\$ -	\$ -	\$ 38,768	\$ -	\$ -
Salaries Payable	-	-	-	12,168	-	-	-	-
Escrow Deposits	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b><u>603</u></b>	<b><u>1,528</u></b>	<b><u>-</u></b>	<b><u>12,168</u></b>	<b><u>-</u></b>	<b><u>38,768</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Unavailable Revenue:								
Property Taxes	-	-	-	-	-	-	-	-
Leases	-	-	-	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>FUND BALANCES</b>								
Non-Spendable	-	-	-	-	-	-	-	-
Restricted	18,524	93,847	1,223	174,340	89,970	235,941	217,766	94,888
<b>Total Fund Balances</b>	<b><u>18,524</u></b>	<b><u>93,847</u></b>	<b><u>1,223</u></b>	<b><u>174,340</u></b>	<b><u>89,970</u></b>	<b><u>235,941</u></b>	<b><u>217,766</u></b>	<b><u>94,888</u></b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b><u>\$ 19,127</u></b>	<b><u>\$ 95,375</u></b>	<b><u>\$ 1,223</u></b>	<b><u>\$ 186,508</u></b>	<b><u>\$ 89,970</u></b>	<b><u>\$ 274,709</u></b>	<b><u>\$ 217,766</u></b>	<b><u>\$ 94,888</u></b>



(Continued)

**GALVESTON COUNTY, TEXAS  
COMBINING BALANCE SHEET  
ALL NONMAJOR SPECIAL REVENUE FUNDS  
September 30, 2022**

	Law Library	Alternative Dispute Resolution	Truancy Prevention & Diversion	Justice Court Technology	Probate Court Contributions	Supplemental Court-initiated Guardianship Fee	Pretrial Intervention Program	Court Reporter Services
<b>ASSETS</b>								
Cash and Cash Equivalents	\$ 288,844	\$ 799,233	\$ 80,038	\$ 333,582	\$ 417,595	\$ 167,371	\$ 228,172	\$ 738,011
Receivables (Net of Allowances for Uncollectibles):								
Taxes	-	-	-	-	-	-	-	-
Accounts and Other	240	230	-	-	38,308	300	-	195
Lease Receivable	-	-	-	-	-	-	-	-
Inventory at Cost	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b><u>\$ 289,084</u></b>	<b><u>\$ 799,463</u></b>	<b><u>\$ 80,038</u></b>	<b><u>\$ 333,582</u></b>	<b><u>\$ 455,903</u></b>	<b><u>\$ 167,671</u></b>	<b><u>\$ 228,172</u></b>	<b><u>\$ 738,206</u></b>
<b>LIABILITIES</b>								
Accounts Payable	\$ 32,804	\$ 5,870	\$ -	\$ -	\$ 23,302	\$ 470	\$ -	\$ 58,869
Salaries Payable	-	-	-	-	-	-	-	-
Escrow Deposits	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b><u>32,804</u></b>	<b><u>5,870</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>23,302</u></b>	<b><u>470</u></b>	<b><u>-</u></b>	<b><u>58,869</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Unavailable Revenue:								
Property Taxes	-	-	-	-	-	-	-	-
Leases	-	-	-	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>FUND BALANCES</b>								
Non-Spendable	-	-	-	-	-	-	-	-
Restricted	256,280	793,593	80,038	333,582	432,601	167,201	228,172	679,337
<b>Total Fund Balances</b>	<b><u>256,280</u></b>	<b><u>793,593</u></b>	<b><u>80,038</u></b>	<b><u>333,582</u></b>	<b><u>432,601</u></b>	<b><u>167,201</u></b>	<b><u>228,172</u></b>	<b><u>679,337</u></b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b><u>\$ 289,084</u></b>	<b><u>\$ 799,463</u></b>	<b><u>\$ 80,038</u></b>	<b><u>\$ 333,582</u></b>	<b><u>\$ 455,903</u></b>	<b><u>\$ 167,671</u></b>	<b><u>\$ 228,172</u></b>	<b><u>\$ 738,206</u></b>

(Continued)

**GALVESTON COUNTY, TEXAS  
COMBINING BALANCE SHEET  
ALL NONMAJOR SPECIAL REVENUE FUNDS  
September 30, 2022**

	Sheriff's Commissary	Sheriff Forfeitures Post-10/89	SO Special Investigations	Law Enforcement Continued Education	Constable Pct 3 Forfeitures	Emergency Management	Farm-to- Market Lateral Road	Galveston County Road District #1
<b>ASSETS</b>								
Cash and Cash Equivalents	\$ 2,452,950	\$ 654,068	\$ 13,190	\$ 155,080	\$ 12,920	\$ 815,180	\$ 1,490,232	\$ 3,409,804
Receivables (Net of Allowances for Uncollectibles):								
Taxes	-	-	-	-	-	-	2,278	-
Accounts and Other	-	-	-	-	-	-	5,029	2,883
Lease Receivable	-	-	-	-	-	-	94,417	-
Inventory at Cost	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b><u>\$ 2,452,950</u></b>	<b><u>\$ 654,068</u></b>	<b><u>\$ 13,190</u></b>	<b><u>\$ 155,080</u></b>	<b><u>\$ 12,920</u></b>	<b><u>\$ 815,180</u></b>	<b><u>\$ 1,591,956</u></b>	<b><u>\$ 3,412,687</u></b>
<b>LIABILITIES</b>								
Accounts Payable	\$ -	\$ 11,770	\$ -	\$ 22	\$ -	\$ -	\$ -	\$ 1,130
Salaries Payable	-	-	-	-	-	-	4,777	10,307
Escrow Deposits	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b><u>-</u></b>	<b><u>11,770</u></b>	<b><u>-</u></b>	<b><u>22</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>4,777</u></b>	<b><u>11,437</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Unavailable Revenue:								
Property Taxes	-	-	-	-	-	-	2,278	-
Leases	-	-	-	-	-	-	93,116	-
<b>Total Deferred Inflows of Resources</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>95,394</u></b>	<b><u>-</u></b>
<b>FUND BALANCES</b>								
Non-Spendable	-	-	-	-	-	-	-	-
Restricted	2,452,950	642,298	13,190	155,058	12,920	815,180	1,491,785	3,401,250
<b>Total Fund Balances</b>	<b><u>2,452,950</u></b>	<b><u>642,298</u></b>	<b><u>13,190</u></b>	<b><u>155,058</u></b>	<b><u>12,920</u></b>	<b><u>815,180</u></b>	<b><u>1,491,785</u></b>	<b><u>3,401,250</u></b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b><u>\$ 2,452,950</u></b>	<b><u>\$ 654,068</u></b>	<b><u>\$ 13,190</u></b>	<b><u>\$ 155,080</u></b>	<b><u>\$ 12,920</u></b>	<b><u>\$ 815,180</u></b>	<b><u>\$ 1,591,956</u></b>	<b><u>\$ 3,412,687</u></b>

**GALVESTON COUNTY, TEXAS  
COMBINING BALANCE SHEET  
ALL NONMAJOR SPECIAL REVENUE FUNDS  
September 30, 2022**

	<u>Flood Control</u>	<u>Mosquito Control District</u>	<u>Galveston County Beach And Parks</u>	<u>Museum And Historical Community</u>	<u>Total Nonmajor Special Revenue Funds</u>
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 4,933,803	\$ 405,372	\$ 3,049,556	\$ 6,523	\$ 29,840,211
Receivables (Net of Allowances for Uncollectibles):					
Taxes	172,445	79,413	-	-	254,136
Accounts and Other	1,390	-	620	-	56,298
Lease Receivable	-	-	-	-	94,417
Inventory at Cost	95,610	569,348	-	-	664,958
<b>Total Assets</b>	<b><u>\$ 5,203,248</u></b>	<b><u>\$ 1,054,133</u></b>	<b><u>\$ 3,050,176</u></b>	<b><u>\$ 6,523</u></b>	<b><u>\$ 30,910,020</u></b>
<b>LIABILITIES</b>					
Accounts Payable	\$ 96,644	\$ 10,552	\$ 65,416	\$ -	\$ 360,819
Salaries Payable	51,657	31,760	25,804	-	149,495
Escrow Deposits	2,415	-	-	-	2,415
<b>Total Liabilities</b>	<b><u>150,716</u></b>	<b><u>42,312</u></b>	<b><u>91,220</u></b>	<b><u>-</u></b>	<b><u>512,729</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable Revenue:					
Property Taxes	172,445	79,413	-	-	254,136
Leases	-	-	-	-	93,116
<b>Total Deferred Inflows of Resources</b>	<b><u>172,445</u></b>	<b><u>79,413</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>347,252</u></b>
<b>FUND BALANCES</b>					
Non-Spendable	95,610	569,348	-	-	664,958
Restricted	4,784,477	363,060	2,958,956	6,523	29,385,081
<b>Total Fund Balances</b>	<b><u>4,880,087</u></b>	<b><u>932,408</u></b>	<b><u>2,958,956</u></b>	<b><u>6,523</u></b>	<b><u>30,050,039</u></b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b><u>\$ 5,203,248</u></b>	<b><u>\$ 1,054,133</u></b>	<b><u>\$ 3,050,176</u></b>	<b><u>\$ 6,523</u></b>	<b><u>\$ 30,910,020</u></b>

**GALVESTON COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**ALL NONMAJOR SPECIAL REVENUE FUNDS**  
**For the Year Ended September 30, 2022**

	County Records Management And Preservation	County Clerk Records Management And Preservation	Election Services Contract	District Clerk Child Support IV-D	District Clerk Records Management	Election Code Chapter 19
<b>REVENUES</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	3,200,000	-	-	41,263
Charges for Services	206,458	881,717	574,548	-	23,510	-
Fines and Forfeitures	-	-	-	-	-	-
Investment Earnings	1,136	8,228	4,373	106	592	55
Miscellaneous	-	-	-	-	-	-
<b>Total Revenues</b>	<u>207,594</u>	<u>889,945</u>	<u>3,778,921</u>	<u>106</u>	<u>24,102</u>	<u>41,318</u>
<b>EXPENDITURES</b>						
Current:						
General Government	59,732	495,824	231,347	-	-	49,859
Judicial	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Health and Social Services	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Roads, Bridges and Rights-of-Way	-	-	-	-	-	-
Debt Service:						
Principal Retirement	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	3,200,000	-	-	-
<b>Total Expenditures</b>	<u>59,732</u>	<u>495,824</u>	<u>3,431,347</u>	<u>-</u>	<u>-</u>	<u>49,859</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>147,862</u>	<u>394,121</u>	<u>347,574</u>	<u>106</u>	<u>24,102</u>	<u>(8,541)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers In	-	-	3,200,000	-	-	-
Transfers Out	-	-	(3,200,000)	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	147,862	394,121	347,574	106	24,102	(8,541)
<b>Fund Balances - Beginning</b>	<u>587,611</u>	<u>4,394,794</u>	<u>1,912,913</u>	<u>57,935</u>	<u>306,601</u>	<u>11,892</u>
<b>Fund Balances - Ending</b>	<u>\$ 735,473</u>	<u>\$ 4,788,915</u>	<u>\$ 2,260,487</u>	<u>\$ 58,041</u>	<u>\$ 330,703</u>	<u>\$ 3,351</u>

**GALVESTON COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**ALL NONMAJOR SPECIAL REVENUE FUNDS**  
**For the Year Ended September 30, 2022**

	Tax Assessor- Collector Special Inventory Tax Escrow	County And District Court Technology	Donations To Galveston County	District Attorney Forfeitures After 10/89	District Attorney Check Collection Fees
<b>REVENUES</b>					
Taxes	\$ 11,067	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-
Charges for Services	-	7,737	-	-	-
Fines and Forfeitures	-	-	-	46,466	-
Investment Earnings	5,435	188	29	203	-
Miscellaneous	-	-	10,000	-	-
<b>Total Revenues</b>	<u>16,502</u>	<u>7,925</u>	<u>10,029</u>	<u>46,669</u>	<u>-</u>
<b>EXPENDITURES</b>					
Current:					
General Government	17,916	-	-	-	-
Judicial	-	-	-	65,155	-
Public Safety	-	-	-	-	-
Health and Social Services	-	-	10,023	-	-
Culture and Recreation	-	-	-	-	-
Roads, Bridges and Rights-of-Way	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<u>17,916</u>	<u>-</u>	<u>10,023</u>	<u>65,155</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>(1,414)</u>	<u>7,925</u>	<u>6</u>	<u>(18,486)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	(1,414)	7,925	6	(18,486)	-
<b>Fund Balances - Beginning</b>	<u>107,091</u>	<u>99,559</u>	<u>18,518</u>	<u>112,333</u>	<u>1,223</u>
<b>Fund Balances - Ending</b>	<u>\$ 105,677</u>	<u>\$ 107,484</u>	<u>\$ 18,524</u>	<u>\$ 93,847</u>	<u>\$ 1,223</u>

**GALVESTON COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**ALL NONMAJOR SPECIAL REVENUE FUNDS**  
**For the Year Ended September 30, 2022**

	Justice Court		CCP			Law Library
	Courthouse Security	Building Security	Appellate Judicial	Chapter 18 Forfeitures	Court Facility Fee Fund	
<b>REVENUES</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Charges for Services	244,577	9,207	23,713	-	94,857	228,914
Fines and Forfeitures	-	-	10,850	5,770	-	-
Investment Earnings	161	154	476	392	31	450
Miscellaneous	-	-	-	-	-	-
<b>Total Revenues</b>	<u>244,738</u>	<u>9,361</u>	<u>35,039</u>	<u>6,162</u>	<u>94,888</u>	<u>229,364</u>
<b>EXPENDITURES</b>						
Current:						
General Government	-	-	-	-	-	-
Judicial	-	-	65,811	-	-	222,773
Public Safety	270,303	-	-	-	-	-
Health and Social Services	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Roads, Bridges and Rights-of-Way	-	-	-	-	-	-
Debt Service:						
Principal Retirement	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>270,303</u>	<u>-</u>	<u>65,811</u>	<u>-</u>	<u>-</u>	<u>222,773</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>(25,565)</u>	<u>9,361</u>	<u>(30,772)</u>	<u>6,162</u>	<u>94,888</u>	<u>6,591</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers In	130,000	-	14,800	211,604	-	-
Transfers Out	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>130,000</u>	<u>-</u>	<u>14,800</u>	<u>211,604</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	104,435	9,361	(15,972)	217,766	94,888	6,591
<b>Fund Balances - Beginning</b>	<u>69,905</u>	<u>80,609</u>	<u>251,913</u>	<u>-</u>	<u>-</u>	<u>249,689</u>
<b>Fund Balances - Ending</b>	<u>\$ 174,340</u>	<u>\$ 89,970</u>	<u>\$ 235,941</u>	<u>\$ 217,766</u>	<u>\$ 94,888</u>	<u>\$ 256,280</u>

**GALVESTON COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**ALL NONMAJOR SPECIAL REVENUE FUNDS**  
**For the Year Ended September 30, 2022**

	Alternative Dispute Resolution	Truancy Prevention & Diversion	Justice Court Technology	Probate Court Contributions	Supplemental Court-initiated Guardianship Fee	Pretrial Intervention Program
<b>REVENUES</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	84,000	-	-
Charges for Services	131,607	35,252	32,124	-	34,777	-
Fines and Forfeitures	-	-	-	-	-	-
Investment Earnings	1,441	109	576	745	306	418
Miscellaneous	-	-	-	-	-	-
<b>Total Revenues</b>	<u>133,048</u>	<u>35,361</u>	<u>32,700</u>	<u>84,745</u>	<u>35,083</u>	<u>418</u>
<b>EXPENDITURES</b>						
Current:						
General Government	-	-	-	-	-	-
Judicial	164,416	-	-	40,251	29,682	-
Public Safety	-	-	-	-	-	-
Health and Social Services	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Roads, Bridges and Rights-of-Way	-	-	-	-	-	-
Debt Service:						
Principal Retirement	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>164,416</u>	<u>-</u>	<u>-</u>	<u>40,251</u>	<u>29,682</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>(31,368)</u>	<u>35,361</u>	<u>32,700</u>	<u>44,494</u>	<u>5,401</u>	<u>418</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers In	-	44,677	-	-	-	-
Transfers Out	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>44,677</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	<u>(31,368)</u>	<u>80,038</u>	<u>32,700</u>	<u>44,494</u>	<u>5,401</u>	<u>418</u>
<b>Fund Balances - Beginning</b>	<u>824,961</u>	<u>-</u>	<u>300,882</u>	<u>388,107</u>	<u>161,800</u>	<u>227,754</u>
<b>Fund Balances - Ending</b>	<u>\$ 793,593</u>	<u>\$ 80,038</u>	<u>\$ 333,582</u>	<u>\$ 432,601</u>	<u>\$ 167,201</u>	<u>\$ 228,172</u>

**GALVESTON COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**ALL NONMAJOR SPECIAL REVENUE FUNDS**  
**For the Year Ended September 30, 2022**

	Court Reporter Services	Sheriff's Commissary	Sheriff Forfeitures Post-10/89	SO Special Investigations	Law Enforcement Continued Education	Constable Pct 3 Forfeitures
<b>REVENUES</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	26,835	-
Charges for Services	152,011	-	-	-	-	-
Fines and Forfeitures	-	-	23,472	-	-	-
Investment Earnings	1,166	10,135	1,204	1	335	24
Miscellaneous	-	1,093,828	-	13,189	-	-
<b>Total Revenues</b>	<u>153,177</u>	<u>1,103,963</u>	<u>24,676</u>	<u>13,190</u>	<u>27,170</u>	<u>24</u>
<b>EXPENDITURES</b>						
Current:						
General Government	-	-	-	-	-	-
Judicial	13,775	-	-	-	-	-
Public Safety	-	1,080,296	39,031	-	51,384	-
Health and Social Services	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Roads, Bridges and Rights-of-Way	-	-	-	-	-	-
Debt Service:						
Principal Retirement	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Capital Outlay	57,959	-	-	-	-	-
<b>Total Expenditures</b>	<u>71,734</u>	<u>1,080,296</u>	<u>39,031</u>	<u>-</u>	<u>51,384</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>81,443</u>	<u>23,667</u>	<u>(14,355)</u>	<u>13,190</u>	<u>(24,214)</u>	<u>24</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers In	1,136	12,132	-	-	-	-
Transfers Out	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>1,136</u>	<u>12,132</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	82,579	35,799	(14,355)	13,190	(24,214)	24
<b>Fund Balances - Beginning</b>	<u>596,758</u>	<u>2,417,151</u>	<u>656,653</u>	<u>-</u>	<u>179,272</u>	<u>12,896</u>
<b>Fund Balances - Ending</b>	<u>\$ 679,337</u>	<u>\$ 2,452,950</u>	<u>\$ 642,298</u>	<u>\$ 13,190</u>	<u>\$ 155,058</u>	<u>\$ 12,920</u>



**GALVESTON COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**ALL NONMAJOR SPECIAL REVENUE FUNDS**  
**For the Year Ended September 30, 2022**

	Emergency Management	Farm-to- Market Lateral Road	Galveston County Road District #1	Flood Control	Mosquito Control District	Galveston County Beach And Parks
<b>REVENUES</b>						
Taxes	\$ -	\$ 148	\$ -	\$ 3,525,644	\$ 457,210	\$ -
Intergovernmental	-	24,882	-	1,468	-	-
Charges for Services	-	-	577,236	147,410	-	1,015,337
Fines and Forfeitures	-	-	-	-	-	-
Investment Earnings	1,508	4,001	5,866	8,517	1,591	5,287
Miscellaneous	-	253,929	-	196,370	-	66
<b>Total Revenues</b>	<u>1,508</u>	<u>282,960</u>	<u>583,102</u>	<u>3,879,409</u>	<u>458,801</u>	<u>1,020,690</u>
<b>EXPENDITURES</b>						
Current:						
General Government	-	-	-	72,000	-	-
Judicial	-	-	-	-	-	-
Public Safety	10,510	-	-	1,583,299	-	-
Health and Social Services	-	-	-	-	1,501,205	-
Culture and Recreation	-	-	-	-	-	868,751
Roads, Bridges and Rights-of-Way	-	109,719	240,444	-	-	-
Debt Service:						
Principal Retirement	-	-	-	-	9,350	-
Interest and Fiscal Charges	-	-	-	-	98	-
Capital Outlay	-	-	-	818,017	-	245,610
<b>Total Expenditures</b>	<u>10,510</u>	<u>109,719</u>	<u>240,444</u>	<u>2,473,316</u>	<u>1,510,653</u>	<u>1,114,361</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>(9,002)</u>	<u>173,241</u>	<u>342,658</u>	<u>1,406,093</u>	<u>(1,051,852)</u>	<u>(93,671)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers In	-	-	-	-	170,262	-
Transfers Out	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	36,953	-	9,750
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>36,953</u>	<u>170,262</u>	<u>9,750</u>
<b>Net Change in Fund Balances</b>	(9,002)	173,241	342,658	1,443,046	(881,590)	(83,921)
<b>Fund Balances - Beginning</b>	<u>824,182</u>	<u>1,318,544</u>	<u>3,058,592</u>	<u>3,437,041</u>	<u>1,813,998</u>	<u>3,042,877</u>
<b>Fund Balances - Ending</b>	<u>\$ 815,180</u>	<u>\$ 1,491,785</u>	<u>\$ 3,401,250</u>	<u>\$ 4,880,087</u>	<u>\$ 932,408</u>	<u>\$ 2,958,956</u>

**GALVESTON COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**ALL NONMAJOR SPECIAL REVENUE FUNDS**  
**For the Year Ended September 30, 2022**

	<b>Museum And Historical Community</b>	<b>Total Nonmajor Special Revenue Funds</b>	
<b>REVENUES</b>			
Taxes	\$ -	\$ 3,994,069	
Intergovernmental	-	3,378,448	
Charges for Services	-	4,420,992	
Fines and Forfeitures	-	86,558	
Investment Earnings	-	65,239	
Miscellaneous	-	1,567,382	
<b>Total Revenues</b>	-	<u>13,512,688</u>	
<b>EXPENDITURES</b>			
Current:			
General Government	-	926,678	
Judicial	-	601,863	
Public Safety	-	3,034,823	
Health and Social Services	-	1,511,228	
Culture and Recreation	-	868,751	
Roads, Bridges and Rights-of-Way	-	350,163	
Debt Service:			
Principal Retirement	-	9,350	
Interest and Fiscal Charges	-	98	
Capital Outlay	-	4,321,586	
<b>Total Expenditures</b>	-	<u>11,624,540</u>	
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	-	<u>1,888,148</u>	
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	-	3,784,611	
Transfers Out	-	(3,200,000)	
Sale of Capital Assets	-	46,703	
<b>Total Other Financing Sources (Uses)</b>	-	<u>631,314</u>	
<b>Net Change in Fund Balances</b>	-	2,519,462	
<b>Fund Balances - Beginning</b>	<u>6,523</u>	<u>27,530,577</u>	
<b>Fund Balances - Ending</b>	<u>\$ 6,523</u>	<u>\$ 30,050,039</u>	

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**COUNTY RECORDS MANAGEMENT AND PRESERVATION SPECIAL REVENUE FUND**  
**For the Year Ended September 30, 2022**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Charges for Services	\$ 77,500	\$ 206,458	\$ 128,958
Investment Earnings	<u>3,400</u>	<u>1,136</u>	<u>(2,264)</u>
<b>Total Revenues</b>	<u>80,900</u>	<u>207,594</u>	<u>126,694</u>
<b>EXPENDITURES</b>			
Current:			
General Government:			
Personal Services	59,961	59,732	229
Supplies	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total General Government	<u>60,961</u>	<u>59,732</u>	<u>1,229</u>
<b>Total Expenditures</b>	<u>60,961</u>	<u>59,732</u>	<u>1,229</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>19,939</u>	<u>147,862</u>	<u>127,923</u>
<b>Fund Balance - Beginning</b>	<u>587,611</u>	<u>587,611</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u>\$ 607,550</u>	<u>\$ 735,473</u>	<u>\$ 127,923</u>

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**COUNTY CLERK RECORDS MANAGEMENT AND PRESERVATION SPECIAL REVENUE FUND**  
**For the Year Ended September 30, 2022**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Charges for Services	\$ 789,600	\$ 881,717	\$ 92,117
Investment Earnings	<u>22,800</u>	<u>8,228</u>	<u>(14,572)</u>
<b>Total Revenues</b>	<u>812,400</u>	<u>889,945</u>	<u>77,545</u>
<b>EXPENDITURES</b>			
Current:			
General Government:			
Personal Services	248,168	199,454	48,714
Supplies	149,902	134,129	15,773
Other Services and Charges	<u>227,500</u>	<u>162,241</u>	<u>65,259</u>
Total General Government	625,570	495,824	129,746
Capital Outlay	<u>390,000</u>	<u>-</u>	<u>390,000</u>
<b>Total Expenditures</b>	<u>1,015,570</u>	<u>495,824</u>	<u>519,746</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>(203,170)</u>	<u>394,121</u>	<u>597,291</u>
<b>Fund Balance - Beginning</b>	<u>4,394,794</u>	<u>4,394,794</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u><u>\$ 4,191,624</u></u>	<u><u>\$ 4,788,915</u></u>	<u><u>\$ 597,291</u></u>

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL**  
**ELECTION SERVICES CONTRACT SPECIAL REVENUE FUND**  
**For the Year Ended September 30, 2022**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Intergovernmental	\$ 3,200,000	\$ 3,200,000	\$ -
Charges for Services	695,000	574,548	(120,452)
Investment Earnings	<u>7,300</u>	<u>4,373</u>	<u>(2,927)</u>
<b>Total Revenues</b>	<u>3,902,300</u>	<u>3,778,921</u>	<u>(123,379)</u>
<b>EXPENDITURES</b>			
Current:			
General Government:			
Personal Services	212,038	172,011	40,027
Supplies	25,327	19,865	5,462
Other Services and Charges	<u>47,160</u>	<u>39,471</u>	<u>7,689</u>
Total General Government	284,525	231,347	53,178
Capital Outlay	<u>3,200,000</u>	<u>3,200,000</u>	<u>-</u>
<b>Total Expenditures</b>	<u>3,484,525</u>	<u>3,431,347</u>	<u>53,178</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>417,775</u>	<u>347,574</u>	<u>(70,201)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	3,200,000	3,200,000	-
Transfers Out	<u>(3,200,000)</u>	<u>(3,200,000)</u>	<u>-</u>
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	417,775	347,574	(70,201)
<b>Fund Balance - Beginning</b>	<u>1,912,913</u>	<u>1,912,913</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u>\$ 2,330,688</u>	<u>\$ 2,260,487</u>	<u>\$ (70,201)</u>

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**DISTRICT CLERK CHILD SUPPORT IV-D SPECIAL REVENUE FUND**  
**For the Year Ended September 30, 2022**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Intergovernmental	\$ 400	\$ -	\$ (400)
Investment Earnings	<u>360</u>	<u>106</u>	<u>(254)</u>
<b>Total Revenues</b>	<u>760</u>	<u>106</u>	<u>(654)</u>
<b>EXPENDITURES</b>			
Current:			
Judicial:			
Personal Services	<u>46,720</u>	<u>-</u>	<u>46,720</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>(45,960)</u>	<u>106</u>	<u>46,066</u>
<b>Fund Balance - Beginning</b>	<u>57,935</u>	<u>57,935</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u><u>\$ 11,975</u></u>	<u><u>\$ 58,041</u></u>	<u><u>\$ 46,066</u></u>

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**DISTRICT CLERK RECORDS MANAGEMENT SPECIAL REVENUE FUND**  
**For the Year Ended September 30, 2022**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Charges for Services	\$ 58,000	\$ 23,510	\$ (34,490)
Investment Earnings	<u>1,600</u>	<u>592</u>	<u>(1,008)</u>
<b>Total Revenues</b>	<u>59,600</u>	<u>24,102</u>	<u>(35,498)</u>
<b>EXPENDITURES</b>			
Current:			
Judicial:			
Other Services and Charges	<u>7,000</u>	<u>-</u>	<u>7,000</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>52,600</u>	<u>24,102</u>	<u>(28,498)</u>
<b>Fund Balance - Beginning</b>	<u>306,601</u>	<u>306,601</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u><u>\$ 359,201</u></u>	<u><u>\$ 330,703</u></u>	<u><u>\$ (28,498)</u></u>

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**ELECTION CODE CHAPTER 19 SPECIAL REVENUE FUND**  
**For the Year Ended September 30, 2022**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Intergovernmental	\$ 24,000	\$ 41,263	\$ 17,263
Investment Earnings	<u>193</u>	<u>55</u>	<u>(138)</u>
<b>Total Revenues</b>	<u>24,193</u>	<u>41,318</u>	<u>17,125</u>
<b>EXPENDITURES</b>			
Current:			
General Government:			
Personal Services	64,700	32,663	32,037
Supplies	14,000	10,827	3,173
Other Services and Charges	<u>10,400</u>	<u>6,369</u>	<u>4,031</u>
Total General Government	<u>89,100</u>	<u>49,859</u>	<u>39,241</u>
<b>Total Expenditures</b>	<u>89,100</u>	<u>49,859</u>	<u>39,241</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>(64,907)</u>	<u>(8,541)</u>	<u>56,366</u>
<b>Fund Balance - Beginning</b>	<u>11,892</u>	<u>11,892</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u>\$ (53,015)</u>	<u>\$ 3,351</u>	<u>\$ 56,366</u>



**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL**  
**TAX ASSESSOR-COLLECTOR SPECIAL INVENTORY TAX ESCROW SPECIAL REVENUE FUND**  
**For the Year Ended September 30, 2022**

	<u>Final Budget</u>	<u>Actual</u>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Taxes	\$ 6,000	\$ 11,067	\$ 5,067
Investment Earnings	<u>16,950</u>	<u>5,435</u>	<u>(11,515)</u>
<b>Total Revenues</b>	<u>22,950</u>	<u>16,502</u>	<u>(6,448)</u>
<b>EXPENDITURES</b>			
Current:			
General Government:			
Personal Services	16,794	12,407	4,387
Supplies	4,200	3,392	808
Other Services and Charges	<u>10,300</u>	<u>2,117</u>	<u>8,183</u>
Total General Government	<u>31,294</u>	<u>17,916</u>	<u>13,378</u>
<b>Total Expenditures</b>	<u>31,294</u>	<u>17,916</u>	<u>13,378</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>(8,344)</u>	<u>(1,414)</u>	<u>6,930</u>
<b>Fund Balance - Beginning</b>	<u>107,091</u>	<u>107,091</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u><u>\$ 98,747</u></u>	<u><u>\$ 105,677</u></u>	<u><u>\$ 6,930</u></u>

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**COUNTY AND DISTRICT COURT TECHNOLOGY SPECIAL REVENUE FUND**  
**For the Year Ended September 30, 2022**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Charges for Services	\$ 6,200	\$ 7,737	\$ 1,537
Investment Earnings	<u>560</u>	<u>188</u>	<u>(372)</u>
<b>Total Revenues</b>	<u>6,760</u>	<u>7,925</u>	<u>1,165</u>
<b>EXPENDITURES</b>			
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>6,760</u>	<u>7,925</u>	<u>1,165</u>
<b>Fund Balance - Beginning</b>	<u>99,559</u>	<u>99,559</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u>\$ 106,319</u>	<u>\$ 107,484</u>	<u>\$ 1,165</u>

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**DONATIONS TO GALVESTON COUNTY SPECIAL REVENUE FUND**  
**For the Year Ended September 30, 2022**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Investment Earnings	\$ 125	\$ 29	\$ (96)
Miscellaneous	<u>10,000</u>	<u>10,000</u>	<u>-</u>
<b>Total Revenues</b>	<u>10,125</u>	<u>10,029</u>	<u>(96)</u>
<b>EXPENDITURES</b>			
Current:			
Health and Social Services:			
Other Services and Charges	<u>15,000</u>	<u>10,023</u>	<u>4,977</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>(4,875)</u>	<u>6</u>	<u>4,881</u>
<b>Fund Balance - Beginning</b>	<u>18,518</u>	<u>18,518</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u><u>\$ 13,643</u></u>	<u><u>\$ 18,524</u></u>	<u><u>\$ 4,881</u></u>

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL**  
**DISTRICT ATTORNEY FORFEITURES AFTER 10/89 SPECIAL REVENUE FUND**  
**For the Year Ended September 30, 2022**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Fines and Forfeitures	\$ -	\$ 46,466	\$ 46,466
Investment Earnings	<u>600</u>	<u>203</u>	<u>(397)</u>
<b>Total Revenues</b>	<u>600</u>	<u>46,669</u>	<u>46,069</u>
<b>EXPENDITURES</b>			
Current:			
Judicial:			
Supplies	14,500	3,954	10,546
Other Services and Charges	<u>110,500</u>	<u>61,201</u>	<u>49,299</u>
Total Judicial	<u>125,000</u>	<u>65,155</u>	<u>59,845</u>
<b>Total Expenditures</b>	<u>125,000</u>	<u>65,155</u>	<u>59,845</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>(124,400)</u>	<u>(18,486)</u>	<u>105,914</u>
<b>Fund Balance - Beginning</b>	<u>112,333</u>	<u>112,333</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u>\$ (12,067)</u>	<u>\$ 93,847</u>	<u>\$ 105,914</u>

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL**  
**DISTRICT ATTORNEY CHECK COLLECTION FEES SPECIAL REVENUE FUND**  
**For the Year Ended September 30, 2022**

	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
REVENUES	\$ -	\$ -	\$ -
EXPENDITURES	-	-	-
Excess (Deficiency) of Revenues over (under) Expenditures	-	-	-
Fund Balance - Beginning	1,223	1,223	-
Fund Balance - Ending	<u>\$ 1,223</u>	<u>\$ 1,223</u>	<u>\$ -</u>

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**COURTHOUSE SECURITY SPECIAL REVENUE FUND**  
**For the Year Ended September 30, 2022**

	<u>Final Budget</u>	<u>Actual</u>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Charges for Services	\$ 149,000	\$ 244,577	\$ 95,577
Investment Earnings	<u>275</u>	<u>161</u>	<u>(114)</u>
<b>Total Revenues</b>	<u>149,275</u>	<u>244,738</u>	<u>95,463</u>
<b>EXPENDITURES</b>			
Current:			
Public Safety:			
Personal Services	<u>293,044</u>	<u>270,303</u>	<u>22,741</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>(143,769)</u>	<u>(25,565)</u>	<u>118,204</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	<u>130,000</u>	<u>130,000</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(13,769)	104,435	118,204
<b>Fund Balance - Beginning</b>	<u>69,905</u>	<u>69,905</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u><b>\$ 56,136</b></u>	<u><b>\$ 174,340</b></u>	<u><b>\$ 118,204</b></u>

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**JUSTICE COURT BUILDING SECURITY SPECIAL REVENUE FUND**  
**For the Year Ended September 30, 2022**

	<u>Final Budget</u>	<u>Actual</u>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Charges for Services	\$ 7,300	\$ 9,207	\$ 1,907
Investment Earnings	<u>475</u>	<u>154</u>	<u>(321)</u>
<b>Total Revenues</b>	<u>7,775</u>	<u>9,361</u>	<u>1,586</u>
<b>EXPENDITURES</b>			
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>7,775</u>	<u>9,361</u>	<u>1,586</u>
<b>Fund Balance - Beginning</b>	<u>80,609</u>	<u>80,609</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u><u>\$ 88,384</u></u>	<u><u>\$ 89,970</u></u>	<u><u>\$ 1,586</u></u>

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**APPELLATE JUDICIAL SPECIAL REVENUE FUND**  
**For the Year Ended September 30, 2022**

	<u>Final Budget</u>	<u>Actual</u>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Charges for Services	\$ -	\$ 23,713	\$ 23,713
Fines and Forfeitures	31,500	10,850	(20,650)
Investment Earnings	<u>1,325</u>	<u>476</u>	<u>(849)</u>
<b>Total Revenues</b>	<u>32,825</u>	<u>35,039</u>	<u>2,214</u>
<b>EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>(33,675)</u>	<u>(30,772)</u>	<u>2,903</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	<u>26,500</u>	<u>14,800</u>	<u>(11,700)</u>
<b>Net Change in Fund Balances</b>	<u>(7,175)</u>	<u>(15,972)</u>	<u>(8,797)</u>
<b>Fund Balance - Beginning</b>	<u>251,913</u>	<u>251,913</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u><u>\$ 244,738</u></u>	<u><u>\$ 235,941</u></u>	<u><u>\$ (8,797)</u></u>



**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**CHAPTER 18 FORFEITURES SPECIAL REVENUE FUND**  
**For the Year Ended September 30, 2022**

	<u>Final Budget</u>	<u>Actual</u>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Fines and Forfeitures	\$ -	\$ 5,770	\$ 5,770
Investment Earnings	<u>1,000</u>	<u>392</u>	<u>(608)</u>
<b>Total Revenues</b>	<u>1,000</u>	<u>6,162</u>	<u>5,162</u>
<b>EXPENDITURES</b>			
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>1,000</u>	<u>6,162</u>	<u>5,162</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	<u>211,604</u>	<u>211,604</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	<u>212,604</u>	<u>217,766</u>	<u>5,162</u>
<b>Fund Balance - Beginning</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u><u>\$ 212,604</u></u>	<u><u>\$ 217,766</u></u>	<u><u>\$ 5,162</u></u>

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**COURT FACILITY FEE FUND**  
**For the Year Ended September 30, 2022**

	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Charges for Services	\$ -	\$ 94,857	\$ 94,857
Investment Earnings	-	31	31
<b>Total Revenues</b>	<u>-</u>	<u>94,888</u>	<u>94,888</u>
<b>EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>-</u>	<u>94,888</u>	<u>94,888</u>
<b>Fund Balance - Beginning</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u>\$ -</u>	<u>\$ 94,888</u>	<u>\$ 94,888</u>

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**LAW LIBRARY SPECIAL REVENUE FUND**  
**For the Year Ended September 30, 2022**

	<u>Final Budget</u>	<u>Actual</u>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Charges for Services	\$ 183,525	\$ 228,914	\$ 45,389
Investment Earnings	<u>1,600</u>	<u>450</u>	<u>(1,150)</u>
<b>Total Revenues</b>	<u>185,125</u>	<u>229,364</u>	<u>44,239</u>
<b>EXPENDITURES</b>			
Current:			
Judicial:			
Supplies	212,530	211,720	810
Other Services and Charges	<u>16,952</u>	<u>11,053</u>	<u>5,899</u>
Total Judicial	<u>229,482</u>	<u>222,773</u>	<u>6,709</u>
<b>Total Expenditures</b>	<u>229,482</u>	<u>222,773</u>	<u>6,709</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>(44,357)</u>	<u>6,591</u>	<u>50,948</u>
<b>Fund Balance - Beginning</b>	<u>249,689</u>	<u>249,689</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u><u>\$ 205,332</u></u>	<u><u>\$ 256,280</u></u>	<u><u>\$ 50,948</u></u>

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**ALTERNATIVE DISPUTE RESOLUTION SPECIAL REVENUE FUND**  
**For the Year Ended September 30, 2022**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Charges for Services	\$ 113,250	\$ 131,607	\$ 18,357
Investment Earnings	<u>5,400</u>	<u>1,441</u>	<u>(3,959)</u>
<b>Total Revenues</b>	<u>118,650</u>	<u>133,048</u>	<u>14,398</u>
<b>EXPENDITURES</b>			
Current:			
Judicial:			
Other Services and Charges	<u>275,000</u>	<u>164,416</u>	<u>110,584</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>(156,350)</u>	<u>(31,368)</u>	<u>124,982</u>
<b>Fund Balance - Beginning</b>	<u>824,961</u>	<u>824,961</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u><u>\$ 668,611</u></u>	<u><u>\$ 793,593</u></u>	<u><u>\$ 124,982</u></u>

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**TRUANCY PREVENTION & DIVERSION**  
**For the Year Ended September 30, 2022**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Charges for Services	\$ 30,000	\$ 35,252	\$ 5,252
Investment Earnings	100	109	9
<b>Total Revenues</b>	<u>30,100</u>	<u>35,361</u>	<u>5,261</u>
<b>EXPENDITURES</b>			
	-	-	-
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>30,100</u>	<u>35,361</u>	<u>5,261</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	<u>44,677</u>	<u>44,677</u>	-
<b>Net Change in Fund Balances</b>	74,777	80,038	5,261
<b>Fund Balance - Beginning</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u><u>\$ 74,777</u></u>	<u><u>\$ 80,038</u></u>	<u><u>\$ 5,261</u></u>

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**JUSTICE COURT TECHNOLOGY SPECIAL REVENUE FUND**  
**For the Year Ended September 30, 2022**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Charges for Services	\$ 26,900	\$ 32,124	\$ 5,224
Investment Earnings	<u>1,670</u>	<u>576</u>	<u>(1,094)</u>
<b>Total Revenues</b>	<u>28,570</u>	<u>32,700</u>	<u>4,130</u>
<b>EXPENDITURES</b>			
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>28,570</u>	<u>32,700</u>	<u>4,130</u>
<b>Fund Balance - Beginning</b>	<u>300,882</u>	<u>300,882</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u><u>\$ 329,452</u></u>	<u><u>\$ 333,582</u></u>	<u><u>\$ 4,130</u></u>

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL**  
**PROBATE COURT CONTRIBUTIONS SPECIAL REVENUE FUND**  
**For the Year Ended September 30, 2022**

	<u>Final Budget</u>	<u>Actual</u>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Intergovernmental	\$ 40,000	\$ 84,000	\$ 44,000
Investment Earnings	<u>2,350</u>	<u>745</u>	<u>(1,605)</u>
<b>Total Revenues</b>	<u>42,350</u>	<u>84,745</u>	<u>42,395</u>
<b>EXPENDITURES</b>			
Current:			
Judicial:			
Supplies	4,500	3,087	1,413
Other Services and Charges	<u>41,000</u>	<u>37,164</u>	<u>3,836</u>
Total Judicial	<u>45,500</u>	<u>40,251</u>	<u>5,249</u>
<b>Total Expenditures</b>	<u>45,500</u>	<u>40,251</u>	<u>5,249</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>(3,150)</u>	<u>44,494</u>	<u>47,644</u>
<b>Fund Balance - Beginning</b>	<u>388,107</u>	<u>388,107</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u><u>\$ 384,957</u></u>	<u><u>\$ 432,601</u></u>	<u><u>\$ 47,644</u></u>

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**SUPPLEMENTAL COURT-INITIATED GUARDIANSHIP FEE SPECIAL REVENUE FUND**  
**For the Year Ended September 30, 2022**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Charges for Services	\$ 25,500	\$ 34,777	\$ 9,277
Investment Earnings	<u>900</u>	<u>306</u>	<u>(594)</u>
<b>Total Revenues</b>	<u>26,400</u>	<u>35,083</u>	<u>8,683</u>
<b>EXPENDITURES</b>			
Current:			
Judicial:			
Other Services and Charges	<u>30,000</u>	<u>29,682</u>	<u>318</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>(3,600)</u>	<u>5,401</u>	<u>9,001</u>
<b>Fund Balance - Beginning</b>	<u>161,800</u>	<u>161,800</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u><u>\$ 158,200</u></u>	<u><u>\$ 167,201</u></u>	<u><u>\$ 9,001</u></u>



**GALVESTON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
PRETRIAL INTERVENTION PROGRAM SPECIAL REVENUE FUND  
For the Year Ended September 30, 2022**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Charges for Services	\$ 150	\$ -	\$ (150)
Investment Earnings	<u>1,325</u>	<u>418</u>	<u>(907)</u>
<b>Total Revenues</b>	<u>1,475</u>	<u>418</u>	<u>(1,057)</u>
<b>EXPENDITURES</b>			
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>1,475</u>	<u>418</u>	<u>(1,057)</u>
<b>Fund Balance - Beginning</b>	<u>227,754</u>	<u>227,754</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u><u>\$ 229,229</u></u>	<u><u>\$ 228,172</u></u>	<u><u>\$ (1,057)</u></u>

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**COURT REPORTER SERVICES SPECIAL REVENUE FUND**  
**For the Year Ended September 30, 2022**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Charges for Services	\$ 97,000	\$ 152,011	\$ 55,011
Investment Earnings	<u>3,260</u>	<u>1,166</u>	<u>(2,094)</u>
<b>Total Revenues</b>	<u>100,260</u>	<u>153,177</u>	<u>52,917</u>
<b>EXPENDITURES</b>			
Current:			
Judicial:			
Other Services and Charges	<u>14,677</u>	<u>13,775</u>	<u>902</u>
Capital Outlay	<u>57,959</u>	<u>57,959</u>	<u>-</u>
<b>Total expenditures</b>	<u>72,636</u>	<u>71,734</u>	<u>902</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>27,624</u>	<u>81,443</u>	<u>53,819</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	<u>1,136</u>	<u>1,136</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	28,760	82,579	53,819
<b>Fund Balance - Beginning</b>	<u>596,758</u>	<u>596,758</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u><u>\$ 625,518</u></u>	<u><u>\$ 679,337</u></u>	<u><u>\$ 53,819</u></u>

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL**  
**SHERIFF'S COMMISSARY SPECIAL REVENUE FUND**  
**For the Year Ended September 30, 2022**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Investment Earnings	\$ 21,000	\$ 10,135	\$ (10,865)
Miscellaneous	<u>950,000</u>	<u>1,093,828</u>	<u>143,828</u>
<b>Total Revenues</b>	<u>971,000</u>	<u>1,103,963</u>	<u>132,963</u>
<b>EXPENDITURES</b>			
Current:			
Public Safety:			
Other Services and Charges	<u>1,080,300</u>	<u>1,080,296</u>	<u>4</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>(109,300)</u>	<u>23,667</u>	<u>132,967</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	<u>12,132</u>	<u>12,132</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	<u>(97,168)</u>	<u>35,799</u>	<u>132,967</u>
<b>Fund Balance - Beginning</b>	<u>2,417,151</u>	<u>2,417,151</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u><u>\$ 2,319,983</u></u>	<u><u>\$ 2,452,950</u></u>	<u><u>\$ 132,967</u></u>

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL**  
**SHERIFF FORFEITURES POST-10/89 SPECIAL REVENUE FUND**  
**For the Year Ended September 30, 2022**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Fines and Forfeitures	\$ -	\$ 23,472	\$ 23,472
Investment Earnings	<u>3,600</u>	<u>1,204</u>	<u>(2,396)</u>
<b>Total Revenues</b>	<u>3,600</u>	<u>24,676</u>	<u>21,076</u>
<b>EXPENDITURES</b>			
Current:			
Public Safety:			
Supplies	60,000	37,281	22,719
Other Services and Charges	<u>50,000</u>	<u>1,750</u>	<u>48,250</u>
Total Public Safety	110,000	39,031	70,969
Capital Outlay	<u>60,000</u>	<u>-</u>	<u>60,000</u>
<b>Total Expenditures</b>	<u>170,000</u>	<u>39,031</u>	<u>130,969</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>(166,400)</u>	<u>(14,355)</u>	<u>152,045</u>
<b>Fund Balance - Beginning</b>	<u>656,653</u>	<u>656,653</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u><u>\$ 490,253</u></u>	<u><u>\$ 642,298</u></u>	<u><u>\$ 152,045</u></u>

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL**  
**SO SPECIAL INVESTIGATIONS**  
**For the Year Ended September 30, 2022**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Investment Earnings	\$ -	\$ 1	\$ 1
Miscellaneous	-	13,189	13,189
<b>Total Revenues</b>	<u>-</u>	<u>13,190</u>	<u>13,190</u>
<b>EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>-</u>	<u>13,190</u>	<u>13,190</u>
<b>Fund Balance - Beginning</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u>\$ -</u>	<u>\$ 13,190</u>	<u>\$ 13,190</u>

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL**  
**LAW ENFORCEMENT CONTINUED EDUCATION SPECIAL REVENUE FUND**  
**For the Year Ended September 30, 2022**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Intergovernmental	\$ 26,835	\$ 26,835	\$ -
Investment Earnings	<u>5,109</u>	<u>335</u>	<u>(4,774)</u>
<b>Total Revenues</b>	<u>31,944</u>	<u>27,170</u>	<u>(4,774)</u>
<b>EXPENDITURES</b>			
Current:			
Judicial:			
Other Services and Charges	<u>7,951</u>	<u>-</u>	<u>7,951</u>
Public Safety:			
Other Services and Charges	<u>198,342</u>	<u>51,384</u>	<u>146,958</u>
<b>Total Expenditures</b>	<u>206,293</u>	<u>51,384</u>	<u>154,909</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>(174,349)</u>	<u>(24,214)</u>	<u>150,135</u>
<b>Fund Balance - Beginning</b>	<u>179,272</u>	<u>179,272</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u>\$ 4,923</u>	<u>\$ 155,058</u>	<u>\$ 150,135</u>

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL**  
**CONSTABLE PCT 3 FORFEITURES SPECIAL REVENUE FUND**  
**For the Year Ended September 30, 2022**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Investment Earnings	\$ 72	\$ 24	\$ (48)
<b>EXPENDITURES</b>	-	-	-
<b>Excess (Deficiency) of Revenues     over (under) Expenditures</b>	<u>72</u>	<u>24</u>	<u>(48)</u>
<b>Fund Balance - Beginning</b>	<u>12,896</u>	<u>12,896</u>	-
<b>Fund Balance - Ending</b>	<u><u>\$ 12,968</u></u>	<u><u>\$ 12,920</u></u>	<u><u>\$ (48)</u></u>

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**EMERGENCY MANAGEMENT SPECIAL REVENUE FUND**  
**For the Year Ended September 30, 2022**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Investment Earnings	\$ 5,100	\$ 1,508	\$ (3,592)
<b>EXPENDITURES</b>			
Current:			
Public Safety:			
Supplies	10,510	10,510	-
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>(5,410)</u>	<u>(9,002)</u>	<u>(3,592)</u>
<b>Fund Balance - Beginning</b>	<u>824,182</u>	<u>824,182</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u><u>\$ 818,772</u></u>	<u><u>\$ 815,180</u></u>	<u><u>\$ (3,592)</u></u>



**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**FARM-TO-MARKET LATERAL ROAD SPECIAL REVENUE FUND**  
**For the Year Ended September 30, 2022**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Taxes	\$ 500	\$ 148	\$ (352)
Intergovernmental	25,000	24,882	(118)
Investment Earnings	8,700	4,001	(4,699)
Miscellaneous	<u>57,866</u>	<u>253,929</u>	<u>196,063</u>
<b>Total Revenues</b>	<u>92,066</u>	<u>282,960</u>	<u>190,894</u>
<b>EXPENDITURES</b>			
Current:			
Roads, Bridges and Rights-of-Way:			
Personal Services	104,697	104,696	1
Supplies	2,885	1,022	1,863
Other Services and Charges	<u>32,148</u>	<u>4,001</u>	<u>28,147</u>
Total Roads, Bridges and Rights-of-Way	139,730	109,719	30,011
Capital Outlay	<u>45,000</u>	<u>-</u>	<u>45,000</u>
<b>Total Expenditures</b>	<u>184,730</u>	<u>109,719</u>	<u>75,011</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>(92,664)</u>	<u>173,241</u>	<u>265,905</u>
<b>Fund Balance - Beginning</b>	<u>1,318,544</u>	<u>1,318,544</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u><u>\$ 1,225,880</u></u>	<u><u>\$ 1,491,785</u></u>	<u><u>\$ 265,905</u></u>

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**GALVESTON COUNTY ROAD DISTRICT #1 SPECIAL REVENUE FUND**  
**For the Year Ended September 30, 2022**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Charges for Services	\$ 490,000	\$ 577,236	\$ 87,236
Investment Earnings	<u>16,800</u>	<u>5,866</u>	<u>(10,934)</u>
<b>Total Revenues</b>	<u>506,800</u>	<u>583,102</u>	<u>76,302</u>
<b>EXPENDITURES</b>			
Current:			
Roads, Bridges and Rights-of-Way:			
Personal Services	246,056	238,664	7,392
Supplies	2,000	-	2,000
Other Services and Charges	<u>4,000</u>	<u>1,780</u>	<u>2,220</u>
Total Roads, Bridges and Rights-of-Way	252,056	240,444	11,612
<b>Total Expenditures</b>	<u>252,056</u>	<u>240,444</u>	<u>11,612</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>254,744</u>	<u>342,658</u>	<u>87,914</u>
<b>Fund Balance - Beginning</b>	<u>3,058,592</u>	<u>3,058,592</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u><u>\$ 3,313,336</u></u>	<u><u>\$ 3,401,250</u></u>	<u><u>\$ 87,914</u></u>

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**FLOOD CONTROL SPECIAL REVENUE FUND**  
**For the Year Ended September 30, 2022**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Taxes	\$ 3,454,955	\$ 3,525,644	\$ 70,689
Intergovernmental	415	1,468	1,053
Charges for Services	120,000	147,410	27,410
Investment Earnings	14,200	8,517	(5,683)
Miscellaneous	<u>163,000</u>	<u>196,370</u>	<u>33,370</u>
<b>Total Revenues</b>	<u>3,752,570</u>	<u>3,879,409</u>	<u>126,839</u>
<b>EXPENDITURES</b>			
Current:			
General Government:			
Other Services and Charges	<u>303,911</u>	<u>72,000</u>	<u>231,911</u>
Public Safety:			
Personal Services	1,343,926	1,212,141	131,785
Supplies	211,810	143,541	68,269
Other Services and Charges	<u>264,379</u>	<u>227,617</u>	<u>36,762</u>
Total Public Safety	1,820,115	1,583,299	236,816
Capital Outlay	<u>895,131</u>	<u>818,017</u>	<u>77,114</u>
<b>Total Expenditures</b>	<u>3,019,157</u>	<u>2,473,316</u>	<u>545,841</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>733,413</u>	<u>1,406,093</u>	<u>672,680</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Sale of Capital Assets	<u>-</u>	<u>36,953</u>	<u>36,953</u>
<b>Net Change in Fund Balance</b>	733,413	1,443,046	709,633
<b>Fund Balance - Beginning</b>	<u>3,437,041</u>	<u>3,437,041</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u>\$ 4,170,454</u>	<u>\$ 4,880,087</u>	<u>\$ 709,633</u>

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**MOSQUITO CONTROL DISTRICT SPECIAL REVENUE FUND**  
**For the Year Ended September 30, 2022**

	<u>Final Budget</u>	<u>Actual</u>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Taxes	\$ 447,247	\$ 457,210	\$ 9,963
Investment Earnings	<u>6,200</u>	<u>1,591</u>	<u>(4,609)</u>
<b>Total Revenues</b>	<u>453,447</u>	<u>458,801</u>	<u>5,354</u>
<b>EXPENDITURES</b>			
Current:			
Health and Social Services:			
Personal Services	790,441	662,342	128,099
Supplies	803,150	799,206	3,944
Other Services and Charges	<u>65,330</u>	<u>39,657</u>	<u>25,673</u>
Total Health and Social Services	1,658,921	1,501,205	157,716
Debt Service:			
Principal	-	9,350	(9,350)
Interest and Fiscal Charges	<u>-</u>	<u>98</u>	<u>(98)</u>
Total Debt Service	-	9,448	(9,448)
Capital Outlay	<u>115,312</u>	<u>-</u>	<u>115,312</u>
<b>Total Expenditures</b>	<u>1,774,233</u>	<u>1,510,653</u>	<u>263,580</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>(1,320,786)</u>	<u>(1,051,852)</u>	<u>268,934</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	170,262	170,262	-
<b>Net Change in Fund Balance</b>	(1,150,524)	(881,590)	268,934
<b>Fund Balance - Beginning</b>	<u>1,813,998</u>	<u>1,813,998</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u>\$ 663,474</u>	<u>\$ 932,408</u>	<u>\$ 268,934</u>

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**GALVESTON COUNTY BEACH AND PARKS SPECIAL REVENUE FUND**  
**For the Year Ended September 30, 2022**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Charges for Services	\$ 841,150	\$ 1,015,337	\$ 174,187
Investment Earnings	17,000	5,287	(11,713)
Miscellaneous	<u>90</u>	<u>66</u>	<u>(24)</u>
<b>Total Revenues</b>	<u>858,240</u>	<u>1,020,690</u>	<u>162,450</u>
<b>EXPENDITURES</b>			
Current:			
Culture and Recreation:			
Personal Services	594,494	386,815	207,679
Supplies	71,500	65,824	5,676
Other Services and Charges	<u>472,400</u>	<u>416,112</u>	<u>56,288</u>
Total Culture and Recreation	1,138,394	868,751	269,643
Capital Outlay	<u>587,071</u>	<u>245,610</u>	<u>341,461</u>
<b>Total Expenditures</b>	<u>1,725,465</u>	<u>1,114,361</u>	<u>611,104</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>(867,225)</u>	<u>(93,671)</u>	<u>773,554</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Sale of Capital Assets	<u>-</u>	<u>9,750</u>	<u>9,750</u>
<b>Net Change in Fund Balance</b>	(867,225)	(83,921)	783,304
<b>Fund Balance - Beginning</b>	<u>3,042,877</u>	<u>3,042,877</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u>\$ 2,175,652</u>	<u>\$ 2,958,956</u>	<u>\$ 783,304</u>

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**MUSEUM AND HISTORICAL COMMUNITY SPECIAL REVENUE FUND**  
**For the Year Ended September 30, 2022**

	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
REVENUES	\$ -	\$ -	\$ -
EXPENDITURES	-	-	-
Excess (Deficiency) of Revenues over (under) Expenditures	-	-	-
Fund Balance - Beginning	6,523	6,523	-
Fund Balance - Ending	<u>\$ 6,523</u>	<u>\$ 6,523</u>	<u>\$ -</u>

NONMAJOR  
CAPITAL PROJECT FUNDS

**UNLIMITED TAX ROAD BONDS SERIES 2017** – accounts for the cost of planned current and future major projects for the acquisition and construction of infrastructure, and related improvements, as well as traffic projects.

**LIMITED TAX FLOOD CONTROL BONDS SERIES 2017** – This fund was created to account for proceeds of \$6,000,000 from a December 28, 2017 bond issuance to be used to establish, construct, extend, maintain or improve a seawall, breakwater, levee, floodway and/or drainway within the county.

**LIMITED TAX COUNTY BUILDING BONDS SERIES 2017A** – This fund was created to account for proceeds of \$9,000,000 from a December 28, 2017 bond issuance to be used to purchase, construct, reconstruct, improve and/or equip county buildings or rooms for the housing of offices, courts, records or equipment, or for the conducting of other public business.

**COUNTY CAPITAL PROJECTS FUND** - This fund was created in the fiscal year ended September 30, 2008, to account for various project-length county capital projects funded by resources other than bond proceeds.

**CAPITAL REPLENISHMENT FUND** - This fund was created in the fiscal year ended September 30, 2011. The Capital Replenishment Fund is funded by resources other than bond proceeds to accumulate reserves for major repairs of county owned facilities.

**LIMITED TAX COUNTY BUILDING BONDS SERIES 2009B** - This fund was created in fiscal year 2009 to account for the financial resources used to purchase, construct, reconstruct, improve and/or equip buildings or rooms for the housing of offices, courts, records or equipment and to pay for professional services rendered in connection with the projects.

**COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION SERIES 2003C** - Issued September 4, 2003 in the amount of \$40,890,000; proceeds used to purchase materials, supplies, equipment, machinery, buildings, land and rights-of-way for authorized needs and purposes and the construction of public works and to pay the costs associated with the issuance of the Certificates.

**LIMITED TAX COUNTY BUILDING BONDS SERIES 2019** - This fund was created in fiscal year 2019 to account for proceeds of \$9,000,000 from a March 19, 2019 bond issuance to be used to purchase, construct, reconstruct, improve and/or equip buildings or rooms for the housing of offices, courts, records or equipment, or for the conducting of other public business.

**COUNTY BUILDING PROJECTS** – This fund was created to account for county building projects funded by resources other than bonds. This includes American Rescue Plan funding for revenue loss due to the COVID-19 pandemic.

**LIMITED TAX CRIMINAL JUSTICE CENTER BONDS SERIES 2003A** - Issued September 4, 2003 in the amount of \$57,245,000; proceeds used to build, improve and equip buildings, jails and court facilities and to pay the costs associated with the issuance of the bonds.

**PARKS DEPARTMENT CAPITAL PROJECTS FUND** - Fund created to account for the net proceeds from the sale of the Bayshore RV Park and Spillway Fishing Pier in fiscal year 2007 and for the reinvestment of those proceeds into other county park land and facilities. The park and fishing pier were originally developed using federal land and water conservation funds, requiring the county to expend the sale proceeds as per federal and state regulations relating to the conversion of park lands to private purposes.

**ROAD BONDS SERIES 1987** - Issued for the purpose of constructing and improving county roads.

Original issue	\$ 6,300,000	Refunding Bonds
	<u>13,000,000</u>	Road Bonds
	<u>\$ 19,300,000</u>	

NOTE: The following funds (with the appropriate amounts given) were consolidated into Road Bond Fund, 1987:

Road Bond Series 1977	\$ 694,526
Road Bond Series 1978	3,056,306
Road Bond Series 1982	550,043
Road & Bridge Bond Series 1970	<u>314,000</u>
	<u>\$4,614,875</u>

**UNLIMITED TAX ROAD BONDS SERIES 2003B** - Issued September 4, 2003, in the amount of \$9,625,000 to be used to build and improve roads within the county and to pay the costs associated with the issuance of the bonds.

**UNLIMITED TAX ROAD BONDS SERIES 2001** - Issued in March 2001 in the amount of \$26,151,372 as the initial installment of the total authorization of \$36,300,000 (\$35,000,000 for road and \$1,300,000 for the Grand Parkway) approved by the voters in November 2000. Proceeds used to build and improve roads within the county.

**PASS-THROUGH TOLL REVENUE AND LIMITED TAX BONDS SERIES 2007** - Fund created in fiscal year 2007 to account for the financial resources used to design, develop, finance, construct, extend, expand and improve a non-toll project or facility for Farm-to-Market Road 646, a part of the state highway system located in the county.

**UNLIMITED TAX ROAD BONDS SERIES 2009A** - Fund created in fiscal year 2009 to account for the financial resources used to construct, purchase, maintain and/or operate macadamized, graveled and paved roads and turnpikes, and to pay for professional services rendered in connection with the aforementioned projects. These projects were funded by a dedicated bond issue.

**UNLIMITED TAX ROAD BONDS SERIES 2019** - This fund was created to account for proceeds of \$24,000,000 from a March 19, 2019 bond issuance to be used to construct, purchase, maintain and/or operate macadamized, graveled and paved roads and turnpikes.

**COUNTY ROAD AND BRIDGE PROJECTS** - This fund was created in fiscal year 2005 to account for various county road and bridge projects. The fund is used to account for the road repair project on Texas City Seawall associated with the Grand Cay Harbor development.

**LIMITED TAX FLOOD CONTROL BONDS SERIES 2009C** - Issued in September 2009 in the amount of \$15,000,000 to be used to: 1) establish, construct, extend, maintain or improve a seawall, breakwater, levee, floodway and/or drainage; 2) pay for the professional services rendered in connection with the aforementioned projects; 3) pay the costs associated with the issuance of the Series 2009C Bonds; and 4) pay a portion of the interest on the Series 2009C Bonds.

**CERTIFICATES OF OBLIGATION SERIES 2008** - Issued in March 2008 in the amount of \$7,000,000 to be used to pay all or part of the contractual obligations to be incurred for the construction of public works: 1) levee improvements and improvements to various pump stations; 2) improvements to the Texas City Dike and the Texas City Dike road; 3) improvements to various City of Texas City roads in the San Leon portion of the county; and 4) for the professional services rendered in connection with the above listed projects.



(Continued)

**GALVESTON COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NONMAJOR CAPITAL PROJECTS FUNDS  
September 30, 2022**

	Unlimited Tax Road Bonds Series 2017	Limited Tax Flood Control Series 2017	Limited Tax Building Bonds Series 2017A	County Capital Projects Fund	Capital Replenishment Fund	Limited Tax County Building Bonds Series 2009B	Combination Tax and Revenue Certificates of Obligation Series 2003C	Limited Tax County Building Bonds 2019
<b>ASSETS</b>								
Cash and Cash Equivalents	1,800,465	\$ 200,602	\$ (302,653)	\$ 4,575,233	\$ 2,843,758	\$ 20,587	\$ 130,803	\$ 789,246
Investments	24,388,918	4,944,237	1,908,702	-	-	-	-	-
Receivables (Net of Allowances for Uncollectibles):								
Accounts and Other	1,373,861	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 27,563,244</b>	<b>\$ 5,144,839</b>	<b>\$ 1,606,049</b>	<b>\$ 4,575,233</b>	<b>\$ 2,843,758</b>	<b>\$ 20,587</b>	<b>\$ 130,803</b>	<b>\$ 789,246</b>
<b>LIABILITIES</b>								
Accounts Payable	1,518,844	200,105	338,130	2,800	-	-	-	-
Retainage Payable	247,749	17,627	401,158	-	-	19,994	-	212,082
Unearned Revenue	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>1,766,593</b>	<b>217,732</b>	<b>739,288</b>	<b>2,800</b>	<b>-</b>	<b>19,994</b>	<b>-</b>	<b>212,082</b>
<b>FUND BALANCES</b>								
Restricted	25,796,651	4,927,107	866,761	-	-	593	130,803	577,164
Assigned	-	-	-	4,572,433	2,843,758	-	-	-
<b>Total Fund Balances</b>	<b>25,796,651</b>	<b>4,927,107</b>	<b>866,761</b>	<b>4,572,433</b>	<b>2,843,758</b>	<b>593</b>	<b>130,803</b>	<b>577,164</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 27,563,244</b>	<b>\$ 5,144,839</b>	<b>\$ 1,606,049</b>	<b>\$ 4,575,233</b>	<b>\$ 2,843,758</b>	<b>\$ 20,587</b>	<b>\$ 130,803</b>	<b>\$ 789,246</b>

(Continued)

GALVESTON COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NONMAJOR CAPITAL PROJECTS FUNDS  
September 30, 2022

	County Building Projects	Limited Tax Criminal Justice Center Bonds Series 2003A	Parks Department Capital Projects Fund	Road Bonds Series 1987	Unlimited Tax Road Bonds Series 2003B	Unlimited Tax Road Bonds Series 2001	Pass-through Toll Revenue and Limited Tax Bonds Series 2007	Unlimited Tax Road Bonds Series 2009A
<b>ASSETS</b>								
Cash and Cash Equivalents	\$ 2,852,838	\$ 70,949	\$ 584,897	\$ 36,151	\$ 2,000,710	\$ 1,430,250	\$ 3,923,903	\$ 2,350,121
Investments	-	-	-	-	-	-	-	-
Receivables (Net of Allowances for Uncollectibles):								
Accounts and Other	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 2,852,838</b>	<b>\$ 70,949</b>	<b>\$ 584,897</b>	<b>\$ 36,151</b>	<b>\$ 2,000,710</b>	<b>\$ 1,430,250</b>	<b>\$ 3,923,903</b>	<b>\$ 2,350,121</b>
<b>LIABILITIES</b>								
Accounts Payable	208,479	-	-	-	-	-	-	-
Retainage Payable	314,962	-	-	-	-	-	-	-
Unearned Revenue	2,320,288	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>2,843,729</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>								
Restricted	9,109	70,949	584,897	36,151	2,000,710	1,430,250	3,923,903	2,350,121
Assigned	-	-	-	-	-	-	-	-
<b>Total Fund Balances</b>	<b>9,109</b>	<b>70,949</b>	<b>584,897</b>	<b>36,151</b>	<b>2,000,710</b>	<b>1,430,250</b>	<b>3,923,903</b>	<b>2,350,121</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 2,852,838</b>	<b>\$ 70,949</b>	<b>\$ 584,897</b>	<b>\$ 36,151</b>	<b>\$ 2,000,710</b>	<b>\$ 1,430,250</b>	<b>\$ 3,923,903</b>	<b>\$ 2,350,121</b>

**GALVESTON COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NONMAJOR CAPITAL PROJECTS FUNDS  
September 30, 2022**

	Unlimited Tax Road Bonds Series 2019	County Road and Bridge Projects	Limited Tax Flood Control Series 2009C	Certificates of Obligation Series 2008	Total Nonmajor Capital Projects Funds
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 1,659,540	\$ 265,287	\$ 395,572	\$ 329,294	\$ 25,957,553
Investments	18,040,852	-	-	-	49,282,709
Receivables (Net of Allowances for Uncollectibles):					
Accounts and Other	-	-	-	-	1,373,861
<b>Total Assets</b>	<b><u>\$ 19,700,392</u></b>	<b><u>\$ 265,287</u></b>	<b><u>\$ 395,572</u></b>	<b><u>\$ 329,294</u></b>	<b><u>\$ 76,614,123</u></b>
<b>LIABILITIES</b>					
Accounts Payable	293,708	-	-	-	2,562,066
Retainage Payable	-	-	-	-	1,213,572
Unearned Revenue	-	-	-	-	2,320,288
<b>Total Liabilities</b>	<b><u>293,708</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>6,095,926</u></b>
<b>FUND BALANCES</b>					
Restricted	19,406,684	-	395,572	329,294	62,836,719
Assigned	-	265,287	-	-	7,681,478
<b>Total Fund Balances</b>	<b><u>19,406,684</u></b>	<b><u>265,287</u></b>	<b><u>395,572</u></b>	<b><u>329,294</u></b>	<b><u>70,518,197</u></b>
<b>Total Liabilities and Fund Balances</b>	<b><u>\$ 19,700,392</u></b>	<b><u>\$ 265,287</u></b>	<b><u>\$ 395,572</u></b>	<b><u>\$ 329,294</u></b>	<b><u>\$ 76,614,123</u></b>

(Continued)

**GALVESTON COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**CAPITAL PROJECTS FUNDS**  
**For the Year Ended September 30, 2022**

	Unlimited Tax Road Bonds Series 2017	Limited Tax Flood Control Series 2017	Limited Tax Building Bonds Series 2017A	County Capital Projects Fund	Capital Replenishment Fund	Limited Tax County Building Bonds Series 2009B	Combination Tax and Revenue Certificates of Obligation Series 2003C	Limited Tax County Building Bonds 2019
<b>REVENUES</b>								
Intergovernmental	\$ 14,651,411	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Earnings	159,842	42,970	53,500	373	5,094	260	239	7,046
<b>Total Revenues</b>	<u>14,811,253</u>	<u>42,970</u>	<u>53,500</u>	<u>373</u>	<u>5,094</u>	<u>260</u>	<u>239</u>	<u>7,046</u>
<b>EXPENDITURES</b>								
Current:								
General Government	-	-	-	8,461	-	-	-	29,148
Roads, Bridges and Rights-of-Way	5,946,376	-	-	-	-	-	-	-
Capital Outlay	1,661	473,487	7,469,381	-	61,316	-	-	4,526,516
<b>Total Expenditures</b>	<u>5,948,037</u>	<u>473,487</u>	<u>7,469,381</u>	<u>8,461</u>	<u>61,316</u>	<u>-</u>	<u>-</u>	<u>4,555,664</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>8,863,216</u>	<u>(430,517)</u>	<u>(7,415,881)</u>	<u>(8,088)</u>	<u>(56,222)</u>	<u>260</u>	<u>239</u>	<u>(4,548,618)</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers In	-	-	-	4,500,000	200,000	-	-	-
<b>Net Change in Fund Balances</b>	8,863,216	(430,517)	(7,415,881)	4,491,912	143,778	260	239	(4,548,618)
<b>Fund Balances-Beginning</b>	<u>16,933,435</u>	<u>5,357,624</u>	<u>8,282,642</u>	<u>80,521</u>	<u>2,699,980</u>	<u>333</u>	<u>130,564</u>	<u>5,125,782</u>
<b>Fund Balances-Ending</b>	<u>\$ 25,796,651</u>	<u>\$ 4,927,107</u>	<u>\$ 866,761</u>	<u>\$ 4,572,433</u>	<u>\$ 2,843,758</u>	<u>\$ 593</u>	<u>\$ 130,803</u>	<u>\$ 577,164</u>

(Continued)

**GALVESTON COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**CAPITAL PROJECTS FUNDS**  
**For the Year Ended September 30, 2022**

	<u>County Building Projects</u>	<u>Limited Tax Criminal Justice Center Bonds Series 2003A</u>	<u>Parks Department Capital Projects Fund</u>	<u>Road Bonds Series 1987</u>	<u>Unlimited Tax Road Bonds Series 2003B</u>	<u>Unlimited Tax Road Bonds Series 2001</u>	<u>Pass-through Toll Revenue and Limited Tax Bonds Series 2007</u>	<u>Unlimited Tax Road Bonds Series 2009A</u>
<b>REVENUES</b>								
Intergovernmental	\$ 5,686,623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Earnings	9,109	130	1,071	66	8,623	2,937	16,869	10,959
<b>Total Revenues</b>	<u>5,695,732</u>	<u>130</u>	<u>1,071</u>	<u>66</u>	<u>8,623</u>	<u>2,937</u>	<u>16,869</u>	<u>10,959</u>
<b>EXPENDITURES</b>								
Current:								
General Government	-	-	-	-	-	-	-	-
Roads, Bridges and Rights-of-Way	-	-	-	-	-	-	-	2,711,500
Capital Outlay	5,686,623	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>5,686,623</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,711,500</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>9,109</u>	<u>130</u>	<u>1,071</u>	<u>66</u>	<u>8,623</u>	<u>2,937</u>	<u>16,869</u>	<u>(2,700,541)</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers In	-	-	-	-	-	-	-	-
<b>Net Change in Fund Balances</b>	9,109	130	1,071	66	8,623	2,937	16,869	(2,700,541)
<b>Fund Balances-Beginning</b>	<u>-</u>	<u>70,819</u>	<u>583,826</u>	<u>36,085</u>	<u>1,992,087</u>	<u>1,427,313</u>	<u>3,907,034</u>	<u>5,050,662</u>
<b>Fund Balances-Ending</b>	<u>\$ 9,109</u>	<u>\$ 70,949</u>	<u>\$ 584,897</u>	<u>\$ 36,151</u>	<u>\$ 2,000,710</u>	<u>\$ 1,430,250</u>	<u>\$ 3,923,903</u>	<u>\$ 2,350,121</u>

**GALVESTON COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**CAPITAL PROJECTS FUNDS**  
**For the Year Ended September 30, 2022**

	<b>Unlimited Tax Road Bonds Series 2019</b>	<b>County Road and Bridge Projects</b>	<b>Limited Tax Flood Control Series 2009C</b>	<b>Certificates of Obligation Series 2008</b>	<b>Total Nonmajor Capital Projects Funds</b>
<b>REVENUES</b>					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 20,338,034
Investment Earnings	74,840	486	1,605	1,326	397,345
<b>Total Revenues</b>	<u>74,840</u>	<u>486</u>	<u>1,605</u>	<u>1,326</u>	<u>20,735,379</u>
<b>EXPENDITURES</b>					
Current:					
General Government	-	-	-	-	37,609
Roads, Bridges and Rights-of-Way	300,652	-	-	-	8,958,528
Capital Outlay	-	-	-	-	18,218,984
<b>Total Expenditures</b>	<u>300,652</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,215,121</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>(225,812)</u>	<u>486</u>	<u>1,605</u>	<u>1,326</u>	<u>(6,479,742)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	-	-	-	-	4,700,000
<b>Net Change in Fund Balances</b>	(225,812)	486	1,605	1,326	(1,779,742)
<b>Fund Balances-Beginning</b>	<u>19,632,496</u>	<u>264,801</u>	<u>393,967</u>	<u>327,968</u>	<u>72,297,939</u>
<b>Fund Balances-Ending</b>	<u>\$ 19,406,684</u>	<u>\$ 265,287</u>	<u>\$ 395,572</u>	<u>\$ 329,294</u>	<u>\$ 70,518,197</u>

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE -**  
**BUDGET (PROJECT-LENGTH) AND ACTUAL**  
**UNLIMITED TAX ROAD BONDS SERIES 2017**

	<u>Total Project Authorized</u>	<u>Reported in Prior Years</u>	<u>Current Year</u>	<u>Total</u>
<b>REVENUES</b>				
Intergovernmental	\$ 18,396,948	\$ 3,341,402	\$ 14,651,411	\$ 17,992,813
Investment Earnings	<u>1,804,846</u>	<u>1,645,004</u>	<u>159,842</u>	<u>1,804,846</u>
<b>Total Revenues</b>	<u>20,201,794</u>	<u>4,986,406</u>	<u>14,811,253</u>	<u>19,797,659</u>
<b>EXPENDITURES</b>				
Current:				
Roads, Bridges and Rights-of-Way:				
Road Construction Management	613,455	547,469	64,657	612,126
Bel Road-Kemah	1,378,335	1,271,313	-	1,271,313
Texas Ave-14th N to 6th N	5,350,064	4,786,597	-	4,786,597
Century Blvd-Sea Lion Tech to	2,053,324	362,696	-	362,696
Dror Avenue-CL Shores	952,716	173,811	764,142	937,953
Friendswood Lakes Blvd	5,076,696	4,937,316	137,812	5,075,128
SH96 & Walker Intersection	1,300,000	-	-	-
SH96 & SH3 Intersection	1,000,000	-	-	-
SH96 I45 Right Turn Lane	680,000	-	-	-
Bayou Vista Road Projects	690,456	531,359	145,593	676,952
California Street	4,160,000	218,224	172,372	390,596
23rd St Galveston	11,661,159	616,610	52,128	668,738
Ave S Galveston	10,600,886	846,315	1,816,909	2,663,224
Hitchcock Roads Projects	1,369,196	1,265,837	28,074	1,293,911
Jamaica Beach Various Roads	1,187,005	128,318	872,443	1,000,761
La Marque Road Projects	3,391,711	209,075	1,860,723	2,069,798
Santa Fe Various Rds	1,412,700	1,281,853	-	1,281,853
Tiki Island Road Projects	<u>1,524,084</u>	<u>1,486,931</u>	<u>31,523</u>	<u>1,518,454</u>
Capital Outlay:				
Road Construction Management	81,155	81,155	-	81,155
Birch Rd Bridge	<u>1,500,000</u>	<u>1,308,092</u>	<u>1,661</u>	<u>1,309,753</u>
<b>Total Expenditures</b>	<u>55,982,942</u>	<u>20,052,971</u>	<u>5,948,037</u>	<u>26,001,008</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>(35,781,148)</u>	<u>(15,066,565)</u>	<u>8,863,216</u>	<u>(6,203,349)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	<u>32,000,000</u>	<u>32,000,000</u>	<u>-</u>	<u>32,000,000</u>
<b>Net Change in Fund Balance</b>	<u>\$ (3,781,148)</u>	<u>\$ 16,933,435</u>	8,863,216	<u>\$ 25,796,651</u>
<b>Fund Balance-Beginning</b>			<u>16,933,435</u>	
<b>Fund Balance-Ending</b>			<u>\$ 25,796,651</u>	

**GALVESTON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE -  
BUDGET (PROJECT-LENGTH) AND ACTUAL  
LIMITED TAX FLOOD CONTROL BONDS SERIES 2017**

	<u>Total Project Authorized</u>	<u>Reported in Prior Years</u>	<u>Current Year</u>	<u>Total</u>
<b>REVENUES</b>				
Investment Earnings	\$ 375,931	\$ 332,961	\$ 42,970	\$ 375,931
<b>EXPENDITURES</b>				
Capital Outlay:				
Highland Bayou Slope Stability	1,500,000	305,349	230,820	536,169
Highland Bayou Jay Rd Ditch	<u>1,500,000</u>	<u>669,988</u>	<u>242,667</u>	<u>912,655</u>
<b>Total Expenditures</b>	<u>3,000,000</u>	<u>975,337</u>	<u>473,487</u>	<u>1,448,824</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>(2,624,069)</u>	<u>(642,376)</u>	<u>(430,517)</u>	<u>(1,072,893)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	<u>6,000,000</u>	<u>6,000,000</u>	<u>-</u>	<u>6,000,000</u>
<b>Net Change in Fund Balance</b>	<u>\$ 3,375,931</u>	<u>\$ 5,357,624</u>	(430,517)	<u>\$ 4,927,107</u>
<b>Fund Balance-Beginning</b>			<u>5,357,624</u>	
<b>Fund Balance-Ending</b>			<u>\$ 4,927,107</u>	



**GALVESTON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE -  
BUDGET (PROJECT-LENGTH) AND ACTUAL  
LIMITED TAX BUILDING BONDS SERIES 2017A**

	<u>Total Project Authorized</u>	<u>Reported in Prior Years</u>	<u>Current Year</u>	<u>Total</u>
<b>REVENUES</b>				
Investment Earnings	\$ 494,569	\$ 441,069	\$ 53,500	\$ 494,569
<b>EXPENDITURES</b>				
Capital Outlay:				
North County Annex	2,300,000	-	2,102,585	2,102,585
Bacliff Annex	6,203,754	233,920	5,366,796	5,600,716
Road and Bridge Facility	924,506	924,507	-	924,507
<b>Total Expenditures</b>	<u>9,428,260</u>	<u>1,158,427</u>	<u>7,469,381</u>	<u>8,627,808</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>(8,933,691)</u>	<u>(717,358)</u>	<u>(7,415,881)</u>	<u>(8,133,239)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	9,000,000	9,000,000	-	9,000,000
<b>Net Change in Fund Balance</b>	<u>\$ 66,309</u>	<u>\$ 8,282,642</u>	(7,415,881)	<u>\$ 866,761</u>
<b>Fund Balance-Beginning</b>			<u>8,282,642</u>	
<b>Fund Balance-Ending</b>			<u>\$ 866,761</u>	

**GALVESTON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE -  
BUDGET (PROJECT-LENGTH) AND ACTUAL  
COUNTY CAPITAL PROJECTS FUND**

	<b>Total Project Authorized</b>	<b>Reported in Prior Years</b>	<b>Current Year</b>	<b>Total</b>
<b>REVENUES</b>				
Intergovernmental	\$ 3,424,731	\$ 3,424,731	\$ -	\$ 3,424,731
Investment Earnings	70,109	69,736	373	70,109
Miscellaneous	219,687	219,687	-	219,687
<b>Total Revenues</b>	<b>3,714,527</b>	<b>3,714,154</b>	<b>373</b>	<b>3,714,527</b>
<b>EXPENDITURES</b>				
Current:				
General Government:				
Administration Costs	8,524,408	6,127,859	8,461	6,136,320
Capital Outlay:				
IT Capital Projects	13,119,129	10,070,900	-	10,070,900
Law Enforcement Infrastructure	1,384,881	1,384,881	-	1,384,881
Jury Wheel	160,000	105,361	-	105,361
JB Park Arena	30,000	27,569	-	27,569
Galveston Fire/EMS Station	3,382,283	3,382,283	-	3,382,283
<b>Total Expenditures</b>	<b>26,600,701</b>	<b>21,098,853</b>	<b>8,461</b>	<b>21,107,314</b>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<b>(22,886,174)</b>	<b>(17,384,699)</b>	<b>(8,088)</b>	<b>(17,392,787)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	25,091,679	20,591,679	4,500,000	25,091,679
Transfers Out	(3,975,674)	(3,975,674)	-	(3,975,674)
Sale of Capital Assets	849,215	849,215	-	849,215
<b>Total Other Financing Sources (Uses)</b>	<b>21,965,220</b>	<b>17,465,220</b>	<b>4,500,000</b>	<b>21,965,220</b>
<b>Net Change in Fund Balance</b>	<b>\$ (920,954)</b>	<b>\$ 80,521</b>	<b>4,491,912</b>	<b>\$ 4,572,433</b>
<b>Fund Balance-Beginning</b>			<b>80,521</b>	
<b>Fund Balance-Ending</b>			<b>\$ 4,572,433</b>	

**GALVESTON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE -  
BUDGET (PROJECT-LENGTH) AND ACTUAL  
CAPITAL REPLENISHMENT CAPITAL PROJECTS FUND**

	<u>Total Project Authorized</u>	<u>Reported in Prior Years</u>	<u>Current Year</u>	<u>Total</u>
<b>REVENUES</b>				
Investment Earnings	\$ 115,173	\$ 110,079	\$ 5,094	\$ 115,173
<b>EXPENDITURES</b>				
Current:				
Culture and Recreation:				
Administration Costs	14,100	14,100	-	14,100
Capital Outlay:				
Parks Capital Projects	105,900	100,022	-	100,022
Facilities Capital Projects	<u>386,240</u>	<u>140,977</u>	<u>61,316</u>	<u>202,293</u>
<b>Total Expenditures</b>	<u>506,240</u>	<u>255,099</u>	<u>61,316</u>	<u>316,415</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>(391,067)</u>	<u>(145,020)</u>	<u>(56,222)</u>	<u>(201,242)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	<u>2,845,000</u>	<u>2,845,000</u>	<u>200,000</u>	<u>3,045,000</u>
<b>Net Change in Fund Balance</b>	<u><u>\$ 2,453,933</u></u>	<u><u>\$ 2,699,980</u></u>	143,778	<u><u>\$ 2,843,758</u></u>
<b>Fund Balance-Beginning</b>			<u>2,699,980</u>	
<b>Fund Balance-Ending</b>			<u><u>\$ 2,843,758</u></u>	

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE -**  
**BUDGET (PROJECT-LENGTH) AND ACTUAL**  
**LIMITED TAX COUNTY BUILDING BONDS SERIES 2009B CAPITAL PROJECTS FUND**

	<b>Total Project Authorized</b>	<b>Reported in Prior Years</b>	<b>Current Year</b>	<b>Total</b>
<b>REVENUES</b>				
Investment Earnings	\$ 284,057	\$ 283,797	\$ 260	\$ 284,057
Miscellaneous	<u>177,270</u>	<u>177,270</u>	<u>-</u>	<u>177,270</u>
<b>Total Revenues</b>	<u>461,327</u>	<u>461,067</u>	<u>260</u>	<u>461,327</u>
<b>EXPENDITURES</b>				
Current:				
General Government:				
Administration Costs	1,085,641	1,085,641	-	1,085,641
Debt Service:				
Bond Issuance Costs	679,393	679,393	-	679,393
Capital Outlay:				
Administration Costs	675,553	675,553	-	675,553
Agricultural Ext Facility	2,931,027	2,931,027	-	2,931,027
Mid-County Annex	28,241,976	28,241,976	-	28,241,976
Records Storage Bldg	3,789,250	3,789,250	-	3,789,250
North County Annex	110,273	110,273	-	110,273
Animal Resource Center	5,514,361	5,514,361	-	5,514,361
Llewellyn Bldg	180,000	180,000	-	180,000
823 Grand Bacliff	309,328	309,328	-	309,328
Road and Bridge Facility	<u>399,872</u>	<u>399,871</u>	<u>-</u>	<u>399,871</u>
<b>Total Expenditures</b>	<u>43,916,674</u>	<u>43,916,673</u>	<u>-</u>	<u>43,916,673</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>(43,455,347)</u>	<u>(43,455,606)</u>	<u>260</u>	<u>(43,455,346)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	500,000	500,000	-	500,000
Face Value - Long Term Debt Issued	<u>42,955,939</u>	<u>42,955,939</u>	<u>-</u>	<u>42,955,939</u>
<b>Total Other Financing Sources (Uses)</b>	<u>43,455,939</u>	<u>43,455,939</u>	<u>-</u>	<u>43,455,939</u>
<b>Net Change in Fund Balance</b>	<u><u>\$ 592</u></u>	<u><u>\$ 333</u></u>	260	<u><u>\$ 593</u></u>
<b>Fund Balance-Beginning</b>			<u>333</u>	
<b>Fund Balance-Ending</b>			<u><u>\$ 593</u></u>	

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE -**  
**BUDGET (PROJECT-LENGTH) AND ACTUAL**  
**COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION SERIES 2003C CAPITAL PROJECTS FUND**

	<u>Total Project Authorized</u>	<u>Reported in Prior Years</u>	<u>Current Year</u>	<u>Total</u>
<b>REVENUES</b>				
Investment Earnings	\$ 3,333,268	\$ 3,333,029	\$ 239	\$ 3,333,268
Miscellaneous	25,629	25,629	-	25,629
<b>Total Revenues</b>	<u>3,358,897</u>	<u>3,358,658</u>	<u>239</u>	<u>3,358,897</u>
<b>EXPENDITURES</b>				
Current:				
General Government:				
Administration Costs	882,533	882,553	-	882,553
Debt Service:				
Bond Issuance Costs	597,757	597,757	-	597,757
Capital Outlay:				
Information Tech	238,207	103,200	-	103,200
Courthouse Renovations - Sev Prj	1,552,388	1,552,388	-	1,552,388
Courthouse Renovations - Mgr/Agnt	1,026,371	1,026,371	-	1,026,371
Courthouse Renovations - Bldg Constr	10,257,736	10,257,736	-	10,257,736
646 Building	14,620	14,620	-	14,620
Construction Manager-Agent	55,075	55,075	-	55,075
Community Building Construction	33,459,597	33,453,403	-	33,453,403
Road and Bridge Capital Projects	710,018	710,018	-	710,018
Parks Capital Projects	41,292	-	-	-
<b>Total Expenditures</b>	<u>48,835,594</u>	<u>48,653,121</u>	<u>-</u>	<u>48,653,121</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>(45,476,697)</u>	<u>(45,294,463)</u>	<u>239</u>	<u>(45,294,224)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	4,675,110	4,675,110	-	4,675,110
Sale of Capital Asset	142	142	-	142
Face Value - Long Term Debt Issued	40,890,000	40,890,000	-	40,890,000
Premium - Long Term Debt Issued	265,643	265,643	-	265,643
Discount - Long Term Debt Issued	(542,806)	(542,806)	-	(542,806)
Performance Bonds Forfeited	136,938	136,938	-	136,938
<b>Total Other Financing Sources (Uses)</b>	<u>45,425,027</u>	<u>45,425,027</u>	<u>-</u>	<u>45,425,027</u>
<b>Net Change in Fund Balance</b>	<u>\$ (51,670)</u>	<u>\$ 130,564</u>	239	<u>\$ 130,803</u>
<b>Fund Balance-Beginning</b>			<u>130,564</u>	
<b>Fund Balance-Ending</b>			<u>\$ 130,803</u>	

**GALVESTON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE -  
BUDGET (PROJECT-LENGTH) AND ACTUAL  
LIMITED TAX COUNTY BUILDING BONDS 2019**

	<b>Total Project Authorized</b>	<b>Reported in Prior Years</b>	<b>Current Year</b>	<b>Total</b>
<b>REVENUES</b>				
Investment Earnings	\$ 158,897	\$ 151,851	\$ 7,046	\$ 158,897
<b>EXPENDITURES</b>				
Current:				
General Government:				
Administration Costs	60,000	19,432	29,148	48,580
Capital Outlay:				
Justice Center Expansion	3,506,030	3,517,450	-	3,517,450
North County Annex	5,549,034	489,187	4,526,516	5,015,703
<b>Total Expenditures</b>	<b>9,115,064</b>	<b>4,026,069</b>	<b>4,555,664</b>	<b>8,581,733</b>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<b>(8,956,167)</b>	<b>(3,874,218)</b>	<b>(4,548,618)</b>	<b>(8,422,836)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	9,000,000	9,000,000	-	9,000,000
<b>Net Change in Fund Balance</b>	<b>\$ 43,833</b>	<b>\$ 5,125,782</b>	<b>(4,548,618)</b>	<b>\$ 577,164</b>
<b>Fund Balance-Beginning</b>			5,125,782	
<b>Fund Balance-Ending</b>			<b>\$ 577,164</b>	

**GALVESTON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE -  
BUDGET (PROJECT-LENGTH) AND ACTUAL  
COUNTY BUILDING PROJECTS**

	<b>Total Project Authorized</b>	<b>Reported in Prior Years</b>	<b>Current Year</b>	<b>Total</b>
<b>REVENUES</b>				
Intergovernmental	\$ 9,560,872	\$ 1,553,961	\$ 5,686,623	\$ 7,240,584
Investment Earnings	<u>9,109</u>	<u>-</u>	<u>9,109</u>	<u>9,109</u>
<b>Total Revenues</b>	<u>9,569,981</u>	<u>1,553,961</u>	<u>5,695,732</u>	<u>7,249,693</u>
<b>EXPENDITURES</b>				
Capital Outlay:				
Road and Bridge Facility	<u>9,560,872</u>	<u>1,553,961</u>	<u>5,686,623</u>	<u>7,240,584</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>9,109</u>	<u>-</u>	<u>9,109</u>	<u>9,109</u>
<b>Net Change in Fund Balance</b>	<u><u>\$ 9,109</u></u>	<u><u>\$ -</u></u>	<u>9,109</u>	<u><u>\$ 9,109</u></u>
<b>Fund Balance-Beginning</b>			<u>-</u>	
<b>Fund Balance-Ending</b>			<u><u>\$ 9,109</u></u>	

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE -**  
**BUDGET (PROJECT-LENGTH) AND ACTUAL**  
**LIMITED TAX CRIMINAL JUSTICE CENTER BONDS SERIES 2003A CAPITAL PROJECTS FUND**

	<u>Total Project Authorized</u>	<u>Reported in Prior Years</u>	<u>Current Year</u>	<u>Total</u>
<b>REVENUES</b>				
Intergovernmental	\$ 668,187	\$ 468,179	\$ -	\$ 468,179
Investment Earnings	<u>2,707,754</u>	<u>2,707,624</u>	<u>130</u>	<u>2,707,754</u>
<b>Total Revenues</b>	<u>3,375,941</u>	<u>3,175,803</u>	<u>130</u>	<u>3,175,933</u>
<b>EXPENDITURES</b>				
Current:				
General Government:				
Administration Costs	41,279	41,279	-	41,279
Debt Service:				
Bond Issuance Costs	792,255	792,255	-	792,255
Capital Outlay:				
Courthouse Renovations	4,117,630	4,117,630	-	4,117,630
Justice Center	61,511	61,511	-	61,511
646 Building Construction	56,201,386	56,201,386	-	56,201,386
Capital Outlay - Vehicles	381,619	379,532	-	379,532
Capitalized FF&E	<u>2,463,264</u>	<u>2,463,251</u>	<u>-</u>	<u>2,463,251</u>
<b>Total Expenditures</b>	<u>64,058,944</u>	<u>64,056,844</u>	<u>-</u>	<u>64,056,844</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>(60,683,003)</u>	<u>(60,881,041)</u>	<u>130</u>	<u>(60,880,911)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out	(75,195)	(75,195)	-	(75,195)
Sale of Capital Asset	2,946,919	2,946,919	-	2,946,919
Face Value - Long Term Debt Issued	57,245,000	57,245,000	-	57,245,000
Premium - Long Term Debt Issued	1,212,089	1,212,089	-	1,212,089
Discount - Long Term Debt Issued	<u>(376,953)</u>	<u>(376,953)</u>	<u>-</u>	<u>(376,953)</u>
<b>Total Other Financing Sources (Uses)</b>	<u>60,951,860</u>	<u>60,951,860</u>	<u>-</u>	<u>60,951,860</u>
<b>Net Change in Fund Balance</b>	<u>\$ 268,857</u>	<u>\$ 70,819</u>	<u>130</u>	<u>\$ 70,949</u>
<b>Fund Balance-Beginning</b>			<u>70,819</u>	
<b>Fund Balance-Ending</b>			<u>\$ 70,949</u>	



**GALVESTON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE -  
BUDGET (PROJECT-LENGTH) AND ACTUAL  
PARKS DEPARTMENT CAPITAL PROJECTS FUND**

	<b>Total Project Authorized</b>	<b>Reported in Prior Years</b>	<b>Current Year</b>	<b>Total</b>
<b>REVENUES</b>				
Investment Earnings	\$ 43,884	\$ 42,813	\$ 1,071	\$ 43,884
<b>EXPENDITURES</b>				
Capital Outlay:				
Bayside Regional Park	4,219,608	4,083,975	-	4,083,975
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>(4,175,724)</u>	<u>(4,041,162)</u>	<u>1,071</u>	<u>(4,040,091)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	4,747,808	4,747,808	-	4,747,808
Transfers Out	<u>(122,820)</u>	<u>(122,820)</u>	<u>-</u>	<u>(122,820)</u>
<b>Total Other Financing Sources (Uses)</b>	<u>4,624,988</u>	<u>4,624,988</u>	<u>-</u>	<u>4,624,988</u>
<b>Net Change in Fund Balance</b>	<u>\$ 449,264</u>	<u>\$ 583,826</u>	1,071	<u>\$ 584,897</u>
<b>Fund Balance-Beginning</b>			<u>583,826</u>	
<b>Fund Balance-Ending</b>			<u>\$ 584,897</u>	

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE -**  
**BUDGET (PROJECT-LENGTH) AND ACTUAL**  
**ROAD BONDS SERIES 1987 CAPITAL PROJECTS FUND**

	<b>Total Project Authorized</b>	<b>Reported in Prior Years</b>	<b>Current Year</b>	<b>Total</b>
<b>REVENUES</b>				
Intergovernmental	\$ 1,360,155	\$ 1,360,155	\$ -	\$ 1,360,155
Investment Earnings	4,047,493	4,047,427	66	4,047,493
Miscellaneous	5,511	5,511	-	5,511
<b>Total Revenues</b>	<u>5,413,159</u>	<u>5,413,093</u>	<u>66</u>	<u>5,413,159</u>
<b>EXPENDITURES</b>				
Current:				
Roads, Bridges and Rights-of-Way:				
Administration Costs	327,801	343,973	-	343,973
S.H. 3	1,643,782	1,643,782	-	1,643,782
S.H. 146	37,617	37,617	-	37,617
F.M. 270	612,935	612,935	-	612,935
F.M. 517	2,631,931	2,631,931	-	2,631,931
F.M. 528	980,072	980,072	-	980,072
F.M. 1764	5,978,648	5,978,648	-	5,978,648
F.M. 2094	2,343,776	2,343,776	-	2,343,776
Loop 197 N.	4,309,000	4,309,000	-	4,309,000
Capital Outlay:				
Highways and Roads	1,967,983	1,920,783	-	1,920,783
<b>Total Expenditures</b>	<u>20,833,545</u>	<u>20,802,517</u>	<u>-</u>	<u>20,802,517</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>(15,420,386)</u>	<u>(15,389,424)</u>	<u>66</u>	<u>(15,389,358)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	4,888,892	4,888,892	-	4,888,892
Transfers Out	(2,463,383)	(2,463,383)	-	(2,463,383)
Face Value - Long Term Debt Issued	13,000,000	13,000,000	-	13,000,000
<b>Total Other Financing Sources (Uses)</b>	<u>15,425,509</u>	<u>15,425,509</u>	<u>-</u>	<u>15,425,509</u>
<b>Net Change in Fund Balance</b>	<u>\$ 5,123</u>	<u>\$ 36,085</u>	<u>66</u>	<u>\$ 36,151</u>
<b>Fund Balance-Beginning</b>			<u>36,085</u>	
<b>Fund Balance-Ending</b>			<u>\$ 36,151</u>	

**GALVESTON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE -  
BUDGET (PROJECT-LENGTH) AND ACTUAL  
UNLIMITED TAX ROAD BONDS SERIES 2003B CAPITAL PROJECTS FUND**

	<b>Total Project Authorized</b>	<b>Reported in Prior Years</b>	<b>Current Year</b>	<b>Total</b>
<b>REVENUES</b>				
Intergovernmental	\$ 3,414,614	\$ 3,414,614	\$ -	\$ 3,414,614
Investment Earnings	<u>2,204,706</u>	<u>2,196,083</u>	<u>8,623</u>	<u>2,204,706</u>
<b>Total Revenues</b>	<u>5,619,320</u>	<u>5,610,697</u>	<u>8,623</u>	<u>5,619,320</u>
<b>EXPENDITURES</b>				
Current:				
Roads, Bridges and Rights-of-Way:				
Galv/Signals Various Locations	711,894	268,144	-	268,144
Century Blvd	197,038	-	-	-
FM 646 Pass Thru Toll Road	5,600,832	5,270,448	-	5,270,448
FM 646 - IH 45 to FM 270	350,000	302,622	-	302,622
FM 646 - SH 6 to FM 517	49,999	49,999	-	49,999
FM 518 - FM 2094 to SH 146	103,131	103,131	-	103,131
FM 518 Bypass	520,000	-	-	-
SH 96	3,000,000	3,000,000	-	3,000,000
Debt Service:				
Bond Issuance Costs	154,363	154,363	-	154,363
Capital Outlay:				
FM 646 Pass Thru Toll Road	59,400	59,400	-	59,400
Fort Travis Park	442,485	442,485	-	442,485
Highways and Roads	<u>834,034</u>	<u>574,033</u>	<u>-</u>	<u>574,033</u>
<b>Total Expenditures</b>	<u>12,023,176</u>	<u>10,224,625</u>	<u>-</u>	<u>10,224,625</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>(6,403,856)</u>	<u>(4,613,928)</u>	<u>8,623</u>	<u>(4,605,305)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out	(2,942,322)	(2,942,322)	-	(2,942,322)
Face Value - Long Term Debt Issued	9,625,000	9,625,000	-	9,625,000
Discount - Long Term Debt Issued	<u>(76,663)</u>	<u>(76,663)</u>	<u>-</u>	<u>(76,663)</u>
<b>Total Other Financing Sources (Uses)</b>	<u>6,606,015</u>	<u>6,606,015</u>	<u>-</u>	<u>6,606,015</u>
<b>Net Change in Fund Balance</b>	<u>\$ 202,159</u>	<u>\$ 1,992,087</u>	8,623	<u>\$ 2,000,710</u>
<b>Fund Balance-Beginning</b>			<u>1,992,087</u>	
<b>Fund Balance-Ending</b>			<u>\$ 2,000,710</u>	

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE -**  
**BUDGET (PROJECT-LENGTH) AND ACTUAL**  
**UNLIMITED TAX ROAD BONDS SERIES 2001 CAPITAL PROJECTS FUND**

	<u>Total Project Authorized</u>	<u>Reported in Prior Years</u>	<u>Current Year</u>	<u>Total</u>
<b>REVENUES</b>				
Investment Earnings	\$ 3,512,891	\$ 3,509,954	\$ 2,937	\$ 3,512,891
Miscellaneous	<u>825,323</u>	<u>825,323</u>	<u>-</u>	<u>825,323</u>
<b>Total Revenues</b>	<u>4,338,214</u>	<u>4,335,277</u>	<u>2,937</u>	<u>4,338,214</u>
<b>EXPENDITURES</b>				
Current:				
Roads, Bridges and Rights-of-Way:				
Deats	5,458,053	5,458,053	-	5,458,053
Fairwood	2,255,539	2,255,539	-	2,255,539
Sunset	5,607,649	5,607,649	-	5,607,649
Fort Travis	57,515	53,035	-	53,035
Pearson Road	304,453	304,453	-	304,453
Baker Street	10,000	10,000	-	10,000
Vacek Road	95,438	95,438	-	95,438
Calder Road	1,856,569	1,856,569	-	1,856,569
25th Avenue	4,375,382	4,375,382	-	4,375,382
Loop 197	1,000,000	1,000,000	-	1,000,000
Stewart, Jones	3,749,184	3,749,184	-	3,749,184
FM 646 Pass Thru Toll Road	2,200,920	1,100,499	-	1,100,499
FM 646	748,329	748,329	-	748,329
6th	189,052	-	-	-
FM 517	60,948	60,948	-	60,948
SH 99	1,239,000	1,239,000	-	1,239,000
SH 96	500,000	500,000	-	500,000
Seawall	795,160	795,160	-	795,160
Debt Service:				
Bond Issuance Costs	<u>202,421</u>	<u>202,421</u>	<u>-</u>	<u>202,421</u>
<b>Total Expenditures</b>	<u>30,705,612</u>	<u>29,411,659</u>	<u>-</u>	<u>29,411,659</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>(26,367,398)</u>	<u>(25,076,382)</u>	<u>2,937</u>	<u>(25,073,445)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Face Value - Long Term Debt Issued	<u>26,503,695</u>	<u>26,503,695</u>	<u>-</u>	<u>26,503,695</u>
<b>Net Change in Fund Balances</b>	<u>\$ 136,297</u>	<u>\$ 1,427,313</u>	2,937	<u>\$ 1,430,250</u>
<b>Fund Balances-Beginning</b>			<u>1,427,313</u>	
<b>Fund Balances-Ending</b>			<u>\$ 1,430,250</u>	

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE -**  
**BUDGET (PROJECT-LENGTH) AND ACTUAL**  
**PASS-THROUGH TOLL REVENUE AND LIMITED TAX BONDS SERIES 2007 CAPITAL PROJECTS FUND**

	<b>Total Project Authorized</b>	<b>Reported in Prior Years</b>	<b>Current Year</b>	<b>Total</b>
<b>REVENUES</b>				
Intergovernmental	\$ 1,085,386	\$ 1,085,386	\$ -	\$ 1,085,386
Investment Earnings	<u>3,357,679</u>	<u>3,340,810</u>	<u>16,869</u>	<u>3,357,679</u>
<b>Total Revenues</b>	<u>4,443,065</u>	<u>4,426,196</u>	<u>16,869</u>	<u>4,443,065</u>
<b>EXPENDITURES</b>				
Current:				
Roads, Bridges and Rights-of-Way:				
FM 646 Pass Thru Toll Road	44,058,697	40,494,061	-	40,494,061
Debt Service:				
Bond Issuance Costs	672,492	672,492	-	672,492
Capital Outlay:				
FM 646 Pass Thru Toll Road	<u>25,100</u>	<u>25,101</u>	<u>-</u>	<u>25,101</u>
<b>Total Expenditures</b>	<u>44,756,289</u>	<u>41,191,654</u>	<u>-</u>	<u>41,191,654</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>(40,313,224)</u>	<u>(36,765,458)</u>	<u>16,869</u>	<u>(36,748,589)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Face Value - Long Term Debt Issued	41,311,228	41,311,228	-	41,311,228
Premium - Long Term Debt Issued	119,981	119,981	-	119,981
Discount - Long Term Debt Issued	<u>(758,717)</u>	<u>(758,717)</u>	<u>-</u>	<u>(758,717)</u>
<b>Total Other Financing Sources (Uses)</b>	<u>40,672,492</u>	<u>40,672,492</u>	<u>-</u>	<u>40,672,492</u>
<b>Net Change in Fund Balance</b>	<u>\$ 359,268</u>	<u>\$ 3,907,034</u>	16,869	<u>\$ 3,923,903</u>
<b>Fund Balance-Beginning</b>			<u>3,907,034</u>	
<b>Fund Balance-Ending</b>			<u>\$ 3,923,903</u>	

**GALVESTON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE -  
BUDGET (PROJECT-LENGTH) AND ACTUAL  
UNLIMITED TAX ROAD BONDS SERIES 2009A CAPITAL PROJECTS FUND**

	<b>Total Project Authorized</b>	<b>Reported in Prior Years</b>	<b>Current Year</b>	<b>Total</b>
<b>REVENUES</b>				
Intergovernmental	\$ 1,763,602	\$ 1,763,602	\$ -	\$ 1,763,602
Investment Earnings	922,906	911,947	10,959	922,906
Miscellaneous	66,366	66,366	-	66,366
<b>Total Revenues</b>	<u>2,752,874</u>	<u>2,741,915</u>	<u>10,959</u>	<u>2,752,874</u>
<b>EXPENDITURES</b>				
Current:				
Roads, Bridges and Rights-of-Way:				
Non-County-Owned Roads	58,136,985	55,413,768	2,711,500	58,125,268
County Owned Roads	6,385	6,385	-	6,385
Debt Service:				
Bond Issuance Costs	1,129,895	1,129,895	-	1,129,895
Capital Outlay:				
County-Owned Roads	13,400,387	13,400,387	-	13,400,387
<b>Total Expenditures</b>	<u>72,673,652</u>	<u>69,950,435</u>	<u>2,711,500</u>	<u>72,661,935</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>(69,920,778)</u>	<u>(67,208,520)</u>	<u>(2,700,541)</u>	<u>(69,909,061)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Face Value - Long Term Debt Issued	71,593,226	71,593,226	-	71,593,226
Sale of Capital Asset	665,956	665,956	-	665,956
<b>Total Other Financing Sources (Uses)</b>	<u>72,259,182</u>	<u>72,259,182</u>	<u>-</u>	<u>72,259,182</u>
<b>Net Change in Fund Balance</b>	<u>\$ 2,338,404</u>	<u>\$ 5,050,662</u>	(2,700,541)	<u>\$ 2,350,121</u>
<b>Fund Balance-Beginning</b>			<u>5,050,662</u>	
<b>Fund Balance-Ending</b>			<u>\$ 2,350,121</u>	

**GALVESTON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE -  
BUDGET (PROJECT-LENGTH) AND ACTUAL  
UNLIMITED TAX ROAD BONDS SERIES 2019 CAPITAL PROJECTS FUND**

	<u>Total Project Authorized</u>	<u>Reported in Prior Years</u>	<u>Current Year</u>	<u>Total</u>
<b>REVENUES</b>				
Investment Earnings	\$ 636,640	\$ 561,800	\$ 74,840	\$ 636,640
<b>EXPENDITURES</b>				
Current:				
Roads, Bridges and Rights-of-Way:				
League City Road Projects	<u>10,480,000</u>	<u>4,929,304</u>	<u>300,652</u>	<u>5,229,956</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(9,843,360)</u>	<u>(4,367,504)</u>	<u>(225,812)</u>	<u>(4,593,316)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	<u>24,000,000</u>	<u>24,000,000</u>	<u>-</u>	<u>24,000,000</u>
<b>Net Change in Fund Balance</b>	<u><b>\$ 14,156,640</b></u>	<u><b>\$ 19,632,496</b></u>	<u>(225,812)</u>	<u><b>\$ 19,406,684</b></u>
<b>Fund Balance-Beginning</b>			<u>19,632,496</u>	
<b>Fund Balance-Ending</b>			<u><b>\$ 19,406,684</b></u>	

**GALVESTON COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE -  
BUDGET (PROJECT-LENGTH) AND ACTUAL  
COUNTY ROAD AND BRIDGE PROJECTS CAPITAL PROJECTS FUND**

	<b>Total Project Authorized</b>	<b>Reported in Prior Years</b>	<b>Current Year</b>	<b>Total</b>
<b>REVENUES</b>				
Charges for Services	\$ 315,808	\$ 315,808	\$ -	\$ 315,808
Investment Earnings	<u>42,681</u>	<u>42,195</u>	<u>486</u>	<u>42,681</u>
<b>Total Revenues</b>	<u>358,489</u>	<u>358,003</u>	<u>486</u>	<u>358,489</u>
<b>EXPENDITURES</b>				
Current:				
Roads, Bridges and Rights-of-Way:				
Administration Costs	33,206	33,206	-	33,206
Capital Outlay:				
Grand Cay	151,008	59,996	-	59,996
FM 646 Pass Thru Toll Road	<u>8,200</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<u>192,414</u>	<u>93,202</u>	<u>-</u>	<u>93,202</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>166,075</u>	<u>264,801</u>	<u>486</u>	<u>265,287</u>
<b>Net Change in Fund Balance</b>	<u><u>\$ 166,075</u></u>	<u><u>\$ 264,801</u></u>	486	<u><u>\$ 265,287</u></u>
<b>Fund Balance-Beginning</b>			<u>264,801</u>	
<b>Fund Balance-Ending</b>			<u><u>\$ 265,287</u></u>	



**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE -**  
**BUDGET (PROJECT-LENGTH) AND ACTUAL**  
**LIMITED TAX FLOOD CONTROL BONDS SERIES 2009C CAPITAL PROJECTS FUND**

	<u>Total Project Authorized</u>	<u>Reported in Prior Years</u>	<u>Current Year</u>	<u>Total</u>
<b>REVENUES</b>				
Investment Earnings	\$ 398,276	\$ 396,671	\$ 1,605	\$ 398,276
Miscellaneous	<u>272</u>	<u>271</u>	<u>-</u>	<u>271</u>
<b>Total Revenues</b>	<u>398,548</u>	<u>396,942</u>	<u>1,605</u>	<u>398,547</u>
<b>EXPENDITURES</b>				
Current:				
Public Safety:				
Flood Mitigation	154,000	153,240	-	153,240
Roads, Bridges and Rights-of-Way:				
Dickinson Bayou	1,902,154	1,902,154	-	1,902,154
FM 646	2,137,172	2,137,172	-	2,137,172
Mud Gully Stormwater Detention Basin	7,727,683	7,727,683	-	7,727,683
Capital Outlay:				
Clear Creek	2,272,317	2,272,317	-	2,272,317
Debt Service:				
Bond Issuance Costs	<u>204,571</u>	<u>204,571</u>	<u>-</u>	<u>204,571</u>
<b>Total Expenditures</b>	<u>14,397,897</u>	<u>14,397,137</u>	<u>-</u>	<u>14,397,137</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>(13,999,349)</u>	<u>(14,000,195)</u>	<u>1,605</u>	<u>(13,998,590)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Face Value - Long Term Debt Issued	14,318,381	14,318,381	-	14,318,381
Premium - Long Term Debt Issued	<u>75,781</u>	<u>75,781</u>	<u>-</u>	<u>75,781</u>
<b>Total Other Financing Sources (Uses)</b>	<u>14,394,162</u>	<u>14,394,162</u>	<u>-</u>	<u>14,394,162</u>
<b>Net Change in Fund Balance</b>	<u>\$ 394,813</u>	<u>\$ 393,967</u>	1,605	<u>\$ 395,572</u>
<b>Fund Balance-Beginning</b>			<u>393,967</u>	
<b>Fund Balance-Ending</b>			<u>\$ 395,572</u>	

**GALVESTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE -**  
**BUDGET (PROJECT-LENGTH) AND ACTUAL**  
**CERTIFICATES OF OBLIGATION SERIES 2008 CAPITAL PROJECTS FUND**

	<u>Total Project Authorized</u>	<u>Reported in Prior Years</u>	<u>Current Year</u>	<u>Total</u>
<b>REVENUES</b>				
Investment Earnings	\$ 274,108	\$ 272,782	\$ 1,326	\$ 274,108
<b>EXPENDITURES</b>				
Current:				
Roads, Bridges and Rights-of-Way:				
Administration Costs	87,819	87,819	-	87,819
Texas City Hurricane Levee	3,124,218	3,084,685	-	3,084,685
Texas City Dike Improvements	742,480	742,480	-	742,480
La Marque Pump Station	192,744	172,698	-	172,698
San Leon Road Improvements	400,000	400,000	-	400,000
Debt Service:				
Bond Issuance Costs	53,000	53,000	-	53,000
Capital Outlay:				
Skyline Drive	323,912	323,912	-	323,912
Texas City Hurricane Levee	380,020	380,020	-	380,020
<b>Total Expenditures</b>	<u>5,304,193</u>	<u>5,244,614</u>	<u>-</u>	<u>5,244,614</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>(5,030,085)</u>	<u>(4,971,832)</u>	<u>1,326</u>	<u>(4,970,506)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Face Value - Long Term Debt Issued	7,000,000	7,000,000	-	7,000,000
Transfers In	213,357	213,357	-	213,357
Transfers Out	(1,913,557)	(1,913,557)	-	(1,913,557)
<b>Total Other Financing Sources (Uses)</b>	<u>5,299,800</u>	<u>5,299,800</u>	<u>-</u>	<u>5,299,800</u>
<b>Net Change in Fund Balance</b>	<u>\$ 269,715</u>	<u>\$ 327,968</u>	1,326	<u>\$ 329,294</u>
<b>Fund Balance-Beginning</b>			<u>327,968</u>	
<b>Fund Balance-Ending</b>			<u>\$ 329,294</u>	

# Proprietary Funds

## PROPRIETARY FUNDS

Proprietary Funds comprise two fund subtypes: Enterprise Funds and Internal Service Funds.

### Enterprise Funds

Enterprise Funds are used to report the same functions that would be presented as business-type activities in the government-wide financial statements. The county currently engages in no business-type activity and therefore maintains no Enterprise Funds.

### Internal Service Funds

Internal Service Funds may be used to report any activity that provides goods or services to other funds, departments or agencies of the primary government or its component units, or to other governments, on a cost-reimbursement basis. The county maintains the following Internal Service Funds:

**EMPLOYEE BENEFITS** - The Employee Benefits Fund accounts for the administration of the health insurance benefits that are provided to current and former county employees. Primarily the county self-insures against these risks, but in instances it also pays premiums on insurance policies in order to obtain additional coverage.

**WORKERS' COMPENSATION** - The Workers' Compensation Fund was established for the purpose of paying Worker's Compensation claims.

**UNEMPLOYMENT** - The Unemployment Fund accounts for unemployment insurance.

**SELF-INSURANCE RESERVE** – The Self-Insurance Reserve Fund provides for general liability and casualty loss coverage.

**GALVESTON COUNTY, TEXAS**  
**COMBINING STATEMENT OF NET POSITION**  
**INTERNAL SERVICE FUNDS**  
**September 30, 2022**

	<b>Employee Benefits</b>	<b>Workers' Compensation</b>	<b>Unemployment</b>	<b>Self- Insurance Reserve</b>	<b>Total</b>
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 3,410,769	\$ 3,307,676	\$ 1,258,360	\$ 1,750,433	\$ 9,727,238
Investments	-	-	-	6,013,617	6,013,617
Receivables (Net of Allowances for Uncollectibles):					
Accounts and Other	928,093	28	-	-	928,121
Prepaid Expenses	5,625	-	-	-	5,625
Capital Assets, Net of Accumulated Depreciation/Amortization:	299,458	-	-	-	299,458
<b>Total Assets</b>	<b>4,643,945</b>	<b>3,307,704</b>	<b>1,258,360</b>	<b>7,764,050</b>	<b>16,974,059</b>
<b>LIABILITIES</b>					
Accounts Payable	2,344,069	66,736	64,086	1,108	2,475,999
Salaries Payable	-	-	4,434	-	4,434
Estimated Liability - Claims	883,745	446,900	-	-	1,330,645
Unearned Revenue	1,146	-	-	-	1,146
Noncurrent Liabilities:					
Due Within One Year	95,584	-	-	-	95,584
Due in More Than One Year	205,672	-	-	-	205,672
<b>Total Liabilities</b>	<b>3,530,216</b>	<b>513,636</b>	<b>68,520</b>	<b>1,108</b>	<b>4,113,480</b>
<b>NET POSITION</b>					
Unrestricted	1,113,729	2,794,068	1,189,840	7,762,942	12,860,579
<b>Total Net Position</b>	<b>\$ 1,113,729</b>	<b>\$ 2,794,068</b>	<b>\$ 1,189,840</b>	<b>\$ 7,762,942</b>	<b>\$ 12,860,579</b>

**GALVESTON COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND**  
**CHANGES IN NET POSITION**  
**INTERNAL SERVICE FUNDS**  
**For the Year Ended September 30, 2022**

	<u>Employee Benefits</u>	<u>Workers' Compensation</u>	<u>Unemployment</u>	<u>Self- Insurance Reserve</u>	<u>Total</u>
<b>OPERATING REVENUES</b>					
Intergovernmental	\$ 6,995	\$ -	\$ -	\$ -	\$ 6,995
Charges for Services	15,937,405	212,502	104,892	626,487	16,881,286
Insurance Recovery - County	-	-	-	2,617	2,617
Reimbursements	2,069,753	4	15,710	-	2,085,467
Miscellaneous	8,716	-	-	-	8,716
<b>Total Operating Revenues</b>	<u>18,022,869</u>	<u>212,506</u>	<u>120,602</u>	<u>629,104</u>	<u>18,985,081</u>
<b>OPERATING EXPENSES</b>					
Contract Services	\$ 1,838,398	\$ 37,392	\$ -	\$ -	\$ 1,875,790
Insurance	2,669,045	-	162,697	2,282,623	5,114,365
Claims	16,704,080	367,194	-	-	17,071,274
Depreciation/Amortization	136,725	-	-	-	136,725
<b>Total Operating Expenses</b>	<u>21,348,248</u>	<u>404,586</u>	<u>162,697</u>	<u>2,282,623</u>	<u>24,198,154</u>
<b>Operating Income (Loss)</b>	(3,325,379)	(192,080)	(42,095)	(1,653,519)	(5,213,073)
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Investment Earnings	11,618	6,311	2,284	27,780	47,993
Debt Service:					
Interest Expense	(3,362)	-	-	-	(3,362)
<b>Total Non-Operating Revenues (Expenses)</b>	<u>8,256</u>	<u>6,311</u>	<u>2,284</u>	<u>27,780</u>	<u>44,631</u>
<b>Income (loss) Before Transfers</b>	(3,317,123)	(185,769)	(39,811)	(1,625,739)	(5,168,442)
<b>TRANSFERS</b>					
Transfer from Other Funds	820,142	-	-	-	820,142
Transfer to Other Funds	-	-	-	(511,793)	(511,793)
<b>Total Transfers</b>	<u>820,142</u>	<u>-</u>	<u>-</u>	<u>(511,793)</u>	<u>308,349</u>
<b>Change in Net Position</b>	(2,496,981)	(185,769)	(39,811)	(2,137,532)	(4,860,093)
<b>Total Net Position - Beginning</b>	<u>3,610,710</u>	<u>2,979,837</u>	<u>1,229,651</u>	<u>9,900,474</u>	<u>17,720,672</u>
<b>Total Net Position - Ending</b>	<u>\$ 1,113,729</u>	<u>\$ 2,794,068</u>	<u>\$ 1,189,840</u>	<u>\$ 7,762,942</u>	<u>\$ 12,860,579</u>

**GALVESTON COUNTY, TEXAS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
**For the Year Ended September 30, 2022**

	Employee Benefits	Workers' Compensation	Unemployment	Self- Insurance Reserve	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>					
Receipts from Outside Sources	\$ 15,124,823	\$ 212,501	\$ 104,892	\$ 629,542	\$ 16,071,758
Payments to Suppliers	(4,006,098)	26,925	-	(2,285,630)	(6,264,803)
Payments to Employees	-	-	589	-	589
Payments for Claims	(16,704,080)	(367,194)	(98,611)	-	(17,169,885)
Other Operating Revenues	2,086,598	4	15,710	-	2,102,312
<b>Net Cash Provided by (Used for) Operating Activities</b>	<b>(3,498,757)</b>	<b>(127,764)</b>	<b>22,580</b>	<b>(1,656,088)</b>	<b>(5,260,029)</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>					
Interest Expense-Lease	(3,362)	-	-	-	(3,362)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>					
Transfer from Other Funds	820,142	-	-	-	820,142
Repayment to Other Funds	-	-	-	(511,793)	(511,793)
<b>Net Cash Provided by (Used for) Noncapital Financing Activities</b>	<b>820,142</b>	<b>-</b>	<b>-</b>	<b>(511,793)</b>	<b>308,349</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>					
Purchase of Investments	(299,458)	-	-	(6,013,617)	(6,313,075)
Matured Investments	6	6	6	32	50
Investment Earnings	11,618	6,311	2,284	27,780	47,993
<b>Net Cash Provided by (Used for) Investing Activities</b>	<b>(287,834)</b>	<b>6,317</b>	<b>2,290</b>	<b>(5,985,805)</b>	<b>(6,265,032)</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>(2,969,811)</b>	<b>(121,447)</b>	<b>24,870</b>	<b>(8,153,686)</b>	<b>(11,220,074)</b>
<b>Cash and Cash Equivalents October 1, 2021</b>	<b>6,380,580</b>	<b>3,429,123</b>	<b>1,233,490</b>	<b>9,904,119</b>	<b>20,947,312</b>
<b>Cash and Cash Equivalents September 30, 2022</b>	<b>\$ 3,410,769</b>	<b>\$ 3,307,676</b>	<b>\$ 1,258,360</b>	<b>\$ 1,750,433</b>	<b>\$ 9,727,238</b>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</b>					
<b>Operating Income (Loss)</b>	<b>\$ (3,325,379)</b>	<b>\$ (192,080)</b>	<b>\$ (42,095)</b>	<b>\$ (1,653,519)</b>	<b>\$ (5,213,073)</b>
<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</b>					
(Increase) Decrease in Accounts Receivable	(812,582)	(1)	-	438	(812,145)
(Increase) Decrease in Prepaid Expenses	6,524	-	-	-	6,524
Increase (Decrease) in Unearned Revenue	1,134	-	-	-	1,134
Increase (Decrease) in Accounts Payable	631,546	64,317	64,086	(3,007)	756,942
Increase (Decrease) in Salaries Payable	-	-	589	-	589
<b>Total Adjustments</b>	<b>(173,378)</b>	<b>64,316</b>	<b>64,675</b>	<b>(2,569)</b>	<b>(46,956)</b>
<b>Net Cash Provided by (Used for) Operating Activities</b>	<b>\$ (3,498,757)</b>	<b>\$ (127,764)</b>	<b>\$ 22,580</b>	<b>\$ (1,656,088)</b>	<b>\$ (5,260,029)</b>

# Fiduciary Funds



## FIDUCIARY FUNDS

Fiduciary Funds consist of:

### Pension (and Other Employee Benefit) Trust Funds

Pension (and Other Employee Benefit) Trust Funds exist when the government takes place as the trustee for a designated pension fund. This might also include the case where the government takes charge of different employment-related funds that are created in this regard. The government is defined as a qualifying trust where the government is not considered as a beneficiary of the pension fund itself, but rather acts as a trustee in managing those funds in order to ensure that the funds are safe to be dispersed when needed by the rightful owner of those funds. The county currently participates in one Pension (and Other Employee Benefit) Trust Fund.

### Investment Trust Funds

Investment Trust Funds are used to report the external portion of an investment pool that is mainly managed by the government. These funds exist when the government sponsors various different multi-government investment pools and accounts for the external portion of those particular assets. Investment Trust Funds are also used in cases where government invests their own money, as well as resources that have been received from other governments. The county does not participate in any Investment Trust Funds.

### Private-Purpose Trust Funds

Private-Purpose Trust Funds results when a contributor, as well as a government, agrees that principal or income that is derived from trust assets should be directed towards the betterment of individuals, organizations, or other governments. As suggested by the name, Private-Purpose Trust Funds are reserved for a specific purpose only. As with other types of fiduciary funds, they cannot be used for any other purpose by the government. Private Purpose Trust funds can either be expendable or nonexpendable. Expendable Private Purpose Trust Fund implies that principal and earnings might be spent. On the other hand, as far as the nonexpendable private purpose trust fund is concerned, the principal must be maintained at all times. However, earnings from this principle might be expendable or non-expendable. The county does not participate in any Private-Purpose Trust Funds.

### Custodial Funds

Custodial Funds are similar to Trust Funds but do not involve a formal trust arrangement. Custodial Funds are used to account for situations where the government's role is purely custodial, such as the receipt, temporary investment and remittance of fiduciary resources to individuals, private organizations and other governments. The county currently participates in thirteen Custodial Funds.

## CUSTODIAL FUNDS

**DA SEIZED FUNDS** – To account for monies seized by the District Attorney’s Office per *Code of Criminal Procedure* Chapters 18.09 and 59.06 and held until court order determines their disposition.

**SHERIFF SEIZED FUNDS** – To account for monies seized by the Sheriff’s Department per *Code of Criminal Procedure* Chapters 18.09 and 59.06 and held until court order determines their disposition.

**CRIMINAL INVESTIGATIVE DIVISION SEIZURES POST-10/89** – To account for monies seized by the Criminal Investigative Division per *Code of Criminal Procedure* Chapters 18.09 and 59.06 and held until court order determines their disposition.

**TASK-FORCE SEIZURES PRE-10/89** – To account for monies seized by task force prior to the enactment of *Code of Criminal Procedure* Chapter 59.06 and held until court order determines their disposition.

**UNCLAIMED PROPERTY** - To account for unclaimed property valued at less than one hundred dollars and presumed abandoned as defined by Chapters 72 and 75 of the *Texas Property Code*.

**ESCROW** - To account for monies held in trust by the county or over which the Commissioners Court has general oversight responsibility.

**BOND ESCROW** - To account for monies received from the escrow agents of refunded bonds to be paid to the holders thereof by the County Treasurer as paying agent.

**TAX ASSESSOR-COLLECTOR UNDISTRIBUTED COLLECTIONS** – To account for tax payments collected by the County Tax Assessor-Collector for other entities until their distribution.

**COUNTY CLERK REGISTRY** – To account for registry funds remanded to the custody of the County Clerk for minors and other persons until a court order determines their disposition.

**DISTRICT CLERK REGISTRY** – To account for registry funds remanded to the custody of the District Clerk for minors and other persons until a court order determines their disposition.

**INMATE DEPOSITS** – To account for county jail inmates' monies until they request payment or the monies are returned to them upon their release.

**CHILDREN'S PROTECTIVE SERVICES ESCROW** – To account for Social Security and child-support monies due to children who are under the supervision of Children's Protective Services.

**DICKINSON BAYOU STEERING COMMITTEE** – To account for dues paid by members of the Dickinson Bayou Steering Committee, to be used for meals and other expenses of that committee, which are held in trust by the county.

(Continued)

**GALVESTON COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**September 30, 2022**

	<u>DA Seized Funds</u>	<u>Sheriff Seized Funds</u>	<u>Criminal Investigative Division Seizures Post-10/89</u>	<u>Task-force Seizures Pre-10/89</u>	<u>Unclaimed Property</u>	<u>Escrow</u>	<u>Bond Escrow</u>
<b>ASSETS</b>							
Cash and Cash Equivalents	\$ 39,468	\$ 153,221	\$ 6,120	\$ 14,846	\$ 207,385	\$ 925,285	\$ 5,311
Investments	-	-	-	-	-	-	-
Receivables (Net of Allowances for Uncollectibles):							
Accounts and Other	-	-	-	-	-	10,754	-
<b>Total Assets</b>	<b><u>\$ 39,468</u></b>	<b><u>\$ 153,221</u></b>	<b><u>\$ 6,120</u></b>	<b><u>\$ 14,846</u></b>	<b><u>\$ 207,385</u></b>	<b><u>\$ 936,039</u></b>	<b><u>\$ 5,311</u></b>
<b>LIABILITIES</b>							
Due to Other Entities	-	-	-	-	22,722	-	-
<b>NET POSITION</b>							
Restricted for:							
Individuals and Organizations	39,468	153,221	6,120	14,846	184,663	936,039	5,311
<b>Total Net Position</b>	<b><u>\$ 39,468</u></b>	<b><u>\$ 153,221</u></b>	<b><u>\$ 6,120</u></b>	<b><u>\$ 14,846</u></b>	<b><u>\$ 184,663</u></b>	<b><u>\$ 936,039</u></b>	<b><u>\$ 5,311</u></b>

**GALVESTON COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**September 30, 2022**

	<b>Tax Assessor- Collector Undistributed Collections</b>	<b>County Clerk Registry</b>	<b>District Clerk Registry</b>	<b>Inmate Deposits</b>	<b>Children's Protective Services - Escrow</b>	<b>Dickinson Bayou Steering Committee</b>	<b>Total Custodial Funds</b>
<b>ASSETS</b>							
Cash and Cash Equivalents	\$ 6,472,357	\$ 4,640,141	\$ 4,367,203	\$ 222,398	\$ 10,223	\$ 60,467	\$ 17,124,425
Investments	-	1,405,301	1,630,752	-	-	-	3,036,053
Receivables (Net of Allowances for Uncollectibles):							
Accounts and Other	-	-	-	-	-	-	10,754
<b>Total Assets</b>	<b><u>\$ 6,472,357</u></b>	<b><u>\$ 6,045,442</u></b>	<b><u>\$ 5,997,955</u></b>	<b><u>\$ 222,398</u></b>	<b><u>\$ 10,223</u></b>	<b><u>\$ 60,467</u></b>	<b><u>\$ 20,171,232</u></b>
<b>LIABILITIES</b>							
Due to Other Entities	6,472,357	-	-	-	-	-	6,495,079
<b>NET POSITION</b>							
Restricted for:							
Individuals and Organizations	-	6,045,442	5,997,955	222,398	10,223	60,467	13,676,153
<b>Total Net Position</b>	<b><u>\$ -</u></b>	<b><u>\$ 6,045,442</u></b>	<b><u>\$ 5,997,955</u></b>	<b><u>\$ 222,398</u></b>	<b><u>\$ 10,223</u></b>	<b><u>\$ 60,467</u></b>	<b><u>\$ 13,676,153</u></b>

(Continued)

**GALVESTON COUNTY, TEXAS**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**For the Year Ended September 30, 2022**

	<u>DA</u> <u>Seized Funds</u>	<u>Sheriff</u> <u>Seized Funds</u>	<u>Criminal</u> <u>Investigative</u> <u>Division</u> <u>Seizures</u> <u>Post-10/89</u>	<u>Task-force</u> <u>Seizures</u> <u>Pre-10/89</u>	<u>Unclaimed</u> <u>Property</u>	<u>Escrow</u>	<u>Bond</u> <u>Escrow</u>
<b>ADDITIONS</b>							
Contributions from Judgments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,894,638	\$ -
Bonds Received	-	-	-	-	-	961,272	-
County Clerk Fees	-	-	-	-	-	101,800	-
Deposits Held	18,281	161,082	11	27	28,359	5,419,250	-
Taxes Collected on Behalf of Taxing Entities	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
<b>Total Additions</b>	<u>18,281</u>	<u>161,082</u>	<u>11</u>	<u>27</u>	<u>28,359</u>	<u>\$ 9,376,960</u>	<u>\$ -</u>
<b>DEDUCTIONS</b>							
Bonds Refunded	-	-	-	-	-	\$ 966,853	\$ -
Deposits Returned	-	-	-	-	-	5,409,287	-
Cases Disposed	-	167,762	-	-	-	-	-
Disbursements to Beneficiaries	-	-	-	-	21,590	3,004,920	-
Taxes Disbursed to Taxing Entities	-	-	-	-	-	-	-
<b>Total Deductions</b>	<u>-</u>	<u>167,762</u>	<u>-</u>	<u>-</u>	<u>21,590</u>	<u>9,381,060</u>	<u>-</u>
<b>Net Increase (Decrease) in Fiduciary Net Position</b>	18,281	(6,680)	11	27	6,769	(4,100)	-
<b>Net Position - Beginning</b>	<u>21,187</u>	<u>159,901</u>	<u>6,109</u>	<u>14,819</u>	<u>177,894</u>	<u>940,139</u>	<u>5,311</u>
<b>Net Position - Ending</b>	<u>\$ 39,468</u>	<u>\$ 153,221</u>	<u>\$ 6,120</u>	<u>\$ 14,846</u>	<u>\$ 184,663</u>	<u>\$ 936,039</u>	<u>\$ 5,311</u>

**GALVESTON COUNTY, TEXAS**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**For the Year Ended September 30, 2022**

	<u>Tax Assessor- Collector Undistributed Collections</u>	<u>County Clerk Registry</u>	<u>District Clerk Registry</u>	<u>Inmate Deposits</u>	<u>Children's Protective Services - Escrow</u>	<u>Dickinson Bayou Steering Committee</u>	<u>Total Custodial Funds</u>
<b>ADDITIONS</b>							
Contributions from Judgments	\$ -	\$ 21,857,676	\$ 4,930,806	\$ -	\$ -	\$ -	\$ 29,683,120
Bonds Received	-	-	-	-	-	-	961,272
County Clerk Fees	-	-	-	-	-	-	101,800
Deposits Held	-	-	-	5,662,630	-	-	11,289,640
Taxes Collected on Behalf of Taxing Entities	794,323,473	-	-	-	-	-	794,323,473
Interest Income	-	275,621	391,103	-	-	110	666,834
<b>Total Additions</b>	<b><u>\$ 794,323,473</u></b>	<b><u>\$ 22,133,297</u></b>	<b><u>\$ 5,321,909</u></b>	<b><u>\$ 5,662,630</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 110</u></b>	<b><u>\$ 837,026,139</u></b>
<b>DEDUCTIONS</b>							
Bonds Refunded	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 966,853
Deposits Returned	-	-	-	5,551,317	-	-	10,960,604
Cases Disposed	-	-	-	-	-	-	167,762
Disbursements to Beneficiaries	-	27,041,308	3,439,770	-	-	-	33,507,588
Taxes Disbursed to Taxing Entities	794,323,473	-	-	-	-	-	794,323,473
<b>Total Deductions</b>	<b><u>794,323,473</u></b>	<b><u>27,041,308</u></b>	<b><u>3,439,770</u></b>	<b><u>5,551,317</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>839,926,280</u></b>
<b>Net Increase (Decrease) in Fiduciary Net Position</b>	<b>-</b>	<b>(4,908,011)</b>	<b>1,882,139</b>	<b>111,313</b>	<b>-</b>	<b>110</b>	<b>(2,900,141)</b>
<b>Net Position - Beginning</b>	<b>-</b>	<b>10,953,453</b>	<b>4,115,816</b>	<b>111,085</b>	<b>10,223</b>	<b>60,357</b>	<b>16,576,294</b>
<b>Net Position - Ending</b>	<b><u>\$ -</u></b>	<b><u>\$ 6,045,442</u></b>	<b><u>\$ 5,997,955</u></b>	<b><u>\$ 222,398</u></b>	<b><u>\$ 10,223</u></b>	<b><u>\$ 60,467</u></b>	<b><u>\$ 13,676,153</u></b>

# Statistical Section

**T**he Statistical Section provides financial statement users with additional historical perspective, context and detail to assist in using the information in the financial statements, including the accompanying notes, and required supplementary information to understand and assess the county's economic condition. Information is presented in the following five categories:

1. Financial trends information
2. Revenue capacity information
3. Debt capacity information
4. Demographic and economic information
5. Operating information

## Statistical Section

This part of the County of Galveston's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information say about the county's overall financial health.

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Sources: Unless otherwise noted, the information in these schedules is derived from the Annual Comprehensive Financial Reports for the relevant year.



# Financial Trends

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**GALVESTON COUNTY, TEXAS**  
**TABLE 1.1 - NET POSITION BY COMPONENT**  
**LAST TEN FISCAL YEARS**  
**(accrual basis of accounting)**  
**(amounts expressed in thousands)**

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Net Position - Governmental Activities										
Net Investment In Capital Assets	\$ 176,527	\$ 146,932	\$ 144,612	\$ 144,736	\$ 154,623	\$ 137,224	\$ 130,815	\$ 125,612	\$ 127,529	\$ 131,464
Restricted for:										
Statute - Regulation	34,178	30,361	18,658	17,455	16,442	17,157	13,311	-	-	-
Grants	-	-	706	2,123	3,015	5,601	5,069	6,284	7,291	8,472
Debt Service	5,935	6,897	8,463	6,239	6,801	5,810	10,198	11,614	10,958	9,625
Other Projects	-	-	7,260	4,806	3,349	793	3,327	-	1	7,194
Unrestricted	<u>(82,812)</u>	<u>(94,187)</u>	<u>(236,078)</u>	<u>(222,026)</u>	<u>(221,424)</u>	<u>(90,768)</u>	<u>(94,174)</u>	<u>(91,795)</u>	<u>(96,376)</u>	<u>(102,707)</u>
Total Net Position-Governmental Activities (1)	<u>\$ 133,828</u>	<u>\$ 90,002</u>	<u>\$ (56,378)</u>	<u>\$ (46,667)</u>	<u>\$ (37,194)</u>	<u>\$ 75,817</u>	<u>\$ 68,546</u>	<u>\$ 51,715</u>	<u>\$ 49,403</u>	<u>\$ 54,047</u>

(1) Columns may not foot due to rounding.

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**GALVESTON COUNTY, TEXAS**  
**TABLE 1.2 - CHANGES IN NET POSITION**  
**LAST TEN FISCAL YEARS**  
**(accrual basis of accounting)**  
**(amounts expressed in thousands)**

	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>
<b>Expenses</b>										
Governmental Activities:										
General Government	\$ 54,231	\$ 51,191	\$ 54,282	\$ 80,602	\$ 74,555	\$ 74,200	\$ 73,577	\$ 95,141	\$ 104,795	\$ 63,158
Judicial	25,242	27,831	26,562	-	-	-	-	-	-	-
Public Safety	78,226	88,427	89,303	83,274	76,056	77,594	68,332	69,979	68,035	59,173
Health and Social Services	21,455	20,115	18,144	17,238	17,038	17,025	15,875	15,418	17,368	20,173
Culture and Recreation	7,120	7,100	6,990	7,019	6,813	6,306	5,344	5,072	5,719	5,861
Conservation	690	734	1,019	802	719	732	429	585	604	614
Roads, Bridges and Rights-of-Way	17,076	18,389	17,688	15,545	9,318	8,014	15,645	8,223	9,309	25,108
Interest on Long-term Debt	9,184	10,342	11,715	13,654	8,947	13,482	15,060	14,311	14,978	16,047
<b>Total Governmental Activities Expenses (2)</b>	<b>213,223</b>	<b>224,128</b>	<b>225,703</b>	<b>218,134</b>	<b>193,447</b>	<b>197,353</b>	<b>194,261</b>	<b>208,728</b>	<b>220,806</b>	<b>190,135</b>
<b>Program Revenues</b>										
Governmental Activities:										
Charges for Services:										
General Government	12,112	12,922	11,160	14,888	14,819	12,946	14,393	14,400	14,001	13,793
Judicial	3,812	3,367	2,916	-	-	-	-	-	-	-
Public Safety	11,760	7,560	8,910	8,454	9,229	3,701	2,174	2,244	1,943	1,854
Health and Social Services	3	54	-	4	1	32	7	11	-	-
Culture and Recreation	1,196	995	976	981	1,053	920	841	651	563	617
Roads, Bridges and Rights-of-Way	838	647	606	626	637	604	594	585	551	556
Operating Grants and Contributions	66,377	29,843	32,428	30,190	29,892	42,412	57,227	69,968	75,184	35,776
<b>Total Governmental Activities Program Revenues (2)</b>	<b>96,098</b>	<b>55,388</b>	<b>56,996</b>	<b>55,142</b>	<b>55,631</b>	<b>60,615</b>	<b>75,236</b>	<b>87,859</b>	<b>92,242</b>	<b>52,596</b>
<b>Net (Expense) Revenue-Governmental Activities</b>	<b>(117,125)</b>	<b>(168,740)</b>	<b>(168,707)</b>	<b>(162,992)</b>	<b>(137,815)</b>	<b>(136,738)</b>	<b>(119,025)</b>	<b>(120,869)</b>	<b>(128,565)</b>	<b>(137,539)</b>
<b>Total Primary Government Net Expense</b>	<b>\$ (117,125)</b>	<b>\$ (168,740)</b>	<b>\$ (168,707)</b>	<b>\$ (162,992)</b>	<b>\$ (137,815)</b>	<b>\$ (136,738)</b>	<b>\$ (119,025)</b>	<b>\$ (120,869)</b>	<b>\$ (128,565)</b>	<b>\$ (137,539)</b>

**GALVESTON COUNTY, TEXAS**  
**TABLE 1.2 - CHANGES IN NET POSITION**  
**LAST TEN FISCAL YEARS**  
**(accrual basis of accounting)**  
**(amounts expressed in thousands)**

	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Property Taxes	153,848	156,181	152,991	146,335	148,073	141,341	133,944	128,533	123,794	123,648
Payments in Lieu of Taxes	862	1,737	1,131	1,540	1,101	846	744	939	2,163	2,076
Unrestricted Investment Earnings	1,798	1,730	4,480	5,251	2,290	842	796	967	1,085	1,088
Gain on Sale of Capital Assets	77	178	158	186	100	109	6	59	6	90
Miscellaneous	163	61	235	208	338	775	366	154	103	284
Special Item - Change in RHP Benefit Terms	-	154,233	-	-	-	-	-	-	-	-
Extraordinary Item - Insurance Advance for Remediation of Damage	-	1,000	-	-	-	-	-	-	-	-
Extraordinary Item - Insurance Proceeds for Damage Remediation/Restoration	4,203	-	-	-	-	-	-	-	-	-
<b>Total Governmental Activities (1)</b>	<b>160,951</b>	<b>315,121</b>	<b>158,995</b>	<b>153,520</b>	<b>151,902</b>	<b>143,913</b>	<b>135,856</b>	<b>130,653</b>	<b>127,151</b>	<b>127,185</b>
<b>Change in Net Position-Governmental Activities (1)</b>	<b>\$ 43,825</b>	<b>\$ 146,381</b>	<b>\$ (9,712)</b>	<b>\$ (9,472)</b>	<b>\$ 14,087</b>	<b>\$ 7,175</b>	<b>\$ 16,831</b>	<b>\$ 9,784</b>	<b>\$ (1,414)</b>	<b>\$ (10,354)</b>

(1) Columns may not foot due to rounding.

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**GALVESTON COUNTY, TEXAS**  
**TABLE 1.3 - FUND BALANCES OF GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
**(modified accrual basis of accounting)**  
**(amounts expressed in thousands)**

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<i>General Fund</i>										
Non-spendable:										
Inventory	\$ 17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid Items	2	14	8	7	6	8	88	-	1	-
Restricted										
Assigned:										
Beach and Parks	12	12	12	12	12	12	12	12	-	-
Self-insurance	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Contingent Liability	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Disaster Protection	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Adopted Budget Utilization of Fund										
Balance	-	-	-	-	25,475	24,750	24,835	29,149	19,986	17,667
Unassigned	<u>72,623</u>	<u>82,867</u>	<u>77,892</u>	<u>86,011</u>	<u>61,575</u>	<u>51,622</u>	<u>38,733</u>	<u>25,583</u>	<u>16,599</u>	<u>23,169</u>
Total General Fund (1)	<u>\$ 77,655</u>	<u>\$ 87,893</u>	<u>\$ 82,912</u>	<u>\$ 91,029</u>	<u>\$ 92,068</u>	<u>\$ 81,392</u>	<u>\$ 68,668</u>	<u>\$ 59,744</u>	<u>\$ 41,586</u>	<u>\$ 45,836</u>
<i>All Other Governmental Funds</i>										
Non-spendable:										
Inventory	\$ 888	\$ 1,093	\$ 1,120	\$ 867	\$ 916	\$ 843	\$ 673	\$ 885	\$ 740	\$ 802
Prepaid Items	13	2	-	-	-	-	-	-	-	6
Restricted:										
General Government	2,458	5,046	14,092	16,684	7,892	6,739	7,450	9,112	32,192	5,195
Judicial	1,429	2,532	2,492	-	-	-	-	-	-	-
Public Safety	7,212	11,142	12,939	8,396	6,269	7,774	6,721	5,934	17,717	12,069
Health and Social Services	3,588	4,276	4,689	191	297	291	443	301	5,314	8,442
Culture and Recreation	2,063	3,060	2,725	5,078	4,000	4,048	3,480	2,369	919	1,826
Roads, Bridges and Rights-of-Way	26,656	48,389	43,264	67,565	35,972	20,787	3,234	3,372	2,009	4,741
Debt Service	7,328	8,250	9,798	7,584	8,151	7,178	11,574	11,827	12,222	10,626
County Building Projects	53,617	24,737	25,591	14,953	31,889	831	19,778	28,000	4,095	35,177
Assigned:										
Other Construction Projects	7,681	3,045	2,986	3,059	4,020	5,957	5,764	5,287	2,468	1,970
Unassigned	<u>(13,505)</u>	<u>(6,694)</u>	<u>-</u>	<u>(2)</u>	<u>(89)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total All Other Governmental Funds (1)	<u>\$ 99,430</u>	<u>\$ 104,878</u>	<u>\$ 119,696</u>	<u>\$ 124,375</u>	<u>\$ 99,317</u>	<u>\$ 54,448</u>	<u>\$ 59,117</u>	<u>\$ 67,088</u>	<u>\$ 77,676</u>	<u>\$ 80,854</u>

(1) Columns may not foot due to rounding.

**GALVESTON COUNTY, TEXAS**  
**TABLE 1.4 - CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
**(modified accrual basis of accounting)**  
**(amounts expressed in thousands)**

REVENUES	2022	2021	2020	2019	2018
Taxes	\$ 154,402	\$ 155,824	\$ 153,763	\$ 145,968	\$ 147,646
Licenses and Permits	3,197	3,234	3,008	3,154	3,052
Intergovernmental	71,150	30,423	31,456	29,386	28,904
Charges for Services	12,357	12,217	10,219	10,904	10,951
Fines and Forfeitures	1,704	1,391	1,440	1,565	1,626
Investment Earnings	1,750	1,641	4,263	4,993	2,202
Miscellaneous	5,660	6,251	12,119	12,323	10,246
Total Revenues (1)	<u>250,218</u>	<u>210,982</u>	<u>216,268</u>	<u>208,294</u>	<u>204,629</u>
<b>EXPENDITURES</b>					
Current:					
General Government	51,331	43,265	46,486	69,710	67,719
Judicial	25,418	23,974	23,215	-	-
Public Safety	71,988	69,214	71,325	64,679	60,616
Health and Social Services	19,048	18,833	16,854	15,891	15,759
Culture and Recreation	3,544	3,379	3,300	3,375	3,315
Conservation	574	525	515	632	556
Roads, Bridges and Rights-of-Way	14,878	15,697	14,835	12,523	6,692
Debt Service:					
Principal	20,471	19,186	18,644	18,040	17,532
Interest and Fiscal Charges	13,533	14,099	15,115	13,811	12,529
Bond Issuance Costs	-	-	-	361	944
Capital Outlay	49,155	11,130	12,492	16,408	10,665
Total Expenditures (1)	<u>269,941</u>	<u>219,302</u>	<u>222,781</u>	<u>215,431</u>	<u>196,327</u>
Excess (Deficiency) of Revenues over (under) Expenditures (1)	<u>(19,723)</u>	<u>(8,320)</u>	<u>(6,513)</u>	<u>(7,137)</u>	<u>8,302</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	15,368	4,432	6,417	40,515	51,066
Transfers Out	(15,676)	(7,207)	(13,042)	(43,008)	(51,920)
Sale of Capital Assets	145	257	342	280	132
Face Value - Long Term Debt Issued	-	-	-	30,280	102,105
Premium - Long Term Debt Issued	-	-	-	3,090	10,594
Refunded Bonds - Escrow Agent Payments	-	-	-	-	(64,743)
Total Other Financing Sources (Uses) (1)	<u>(163)</u>	<u>(2,518)</u>	<u>(6,283)</u>	<u>31,157</u>	<u>47,234</u>
Extraordinary Item - Insurance Advance for Remediation of Damage	-	1,000	-	-	-
Extraordinary Item - Insurance Proceeds for Damage Remediation/Restoration	4,203	-	-	-	-
Net Change in Fund Balances (1)	<u>\$ (15,684)</u>	<u>\$ (9,838)</u>	<u>\$ (12,796)</u>	<u>\$ 24,019</u>	<u>\$ 55,535</u>
Debt Service as a Percentage of Noncapital Expenditures	15.4%	16.0%	16.1%	16.0%	16.2%
Non Capital Expenditures	<u>220,786</u>	<u>208,173</u>	<u>210,289</u>	<u>199,023</u>	<u>185,662</u>

(1) Columns may not foot due to rounding.



**GALVESTON COUNTY, TEXAS**  
**TABLE 1.4 - CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
**(modified accrual basis of accounting)**  
**(amounts expressed in thousands)**

	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>
\$	141,092	\$ 133,954	\$ 128,927	\$ 123,944	\$ 124,352
	2,741	2,869	2,659	2,740	2,606
	40,687	54,616	68,491	73,863	34,666
	10,797	11,378	11,142	10,033	9,820
	1,997	2,152	2,433	3,024	2,893
	813	797	973	1,131	1,218
	4,837	4,784	3,944	5,559	6,316
	<u>202,962</u>	<u>210,550</u>	<u>218,569</u>	<u>220,292</u>	<u>181,871</u>
	60,385	68,720	90,906	98,709	53,170
	-	-	-	-	-
	61,972	59,802	55,547	53,964	48,776
	15,724	14,916	14,408	16,257	18,852
	3,142	2,901	2,656	2,811	2,759
	530	486	470	455	472
	5,148	13,086	5,857	6,146	22,311
	17,767	20,960	20,075	24,300	20,830
	14,088	10,806	11,667	13,086	13,258
	524	-	-	-	-
	15,667	17,881	9,596	12,234	11,744
	<u>194,947</u>	<u>209,559</u>	<u>211,182</u>	<u>227,962</u>	<u>192,172</u>
	<u>8,015</u>	<u>991</u>	<u>7,387</u>	<u>(7,670)</u>	<u>(10,301)</u>
	3,770	2,560	7,171	11,312	19,744
	(4,709)	(2,714)	(7,171)	(11,312)	(23,104)
	266	117	183	85	218
	62,835	-	-	-	-
	9,812	-	-	-	-
	(72,020)	-	-	-	-
	<u>(47)</u>	<u>(38)</u>	<u>183</u>	<u>85</u>	<u>(3,142)</u>
	-	-	-	-	-
	-	-	-	-	-
\$	<u>7,968</u>	<u>953</u>	<u>7,569</u>	<u>(7,585)</u>	<u>(13,443)</u>
	17.8%	16.6%	15.7%	17.3%	18.9%
	<u>179,279</u>	<u>191,678</u>	<u>201,586</u>	<u>215,728</u>	<u>180,428</u>

# Revenue Capacity

**GALVESTON COUNTY, TEXAS**  
**TABLE 2.1 - ESTIMATED MARKET VALUE AND ASSESSED TAXABLE VALUE OF PROPERTY (1)**  
**LAST TEN FISCAL YEARS**  
**(amounts expressed in thousands)**

Fiscal Year	Real Property			Personal Property	Utilities Pipelines, and Boats	Total	Tax Rate (2)
	Residential Property	Commercial and Industrial Property	Other Property				
2022	\$ 37,551,656	\$ 6,583,559	\$ 517,667	\$ 2,107,864	\$ 900,233	\$ 47,660,979	\$ 0.4245
2021	32,237,661	5,920,253	513,203	2,269,632	832,198	41,772,947	0.4759
2020	28,581,990	5,213,542	467,360	2,191,220	820,098	37,274,210	0.5161
2019	26,266,154	4,926,685	466,744	2,226,765	743,801	34,630,149	0.5319
2018	26,031,016	4,702,538	484,333	2,045,337	754,142	34,017,366	0.5519
2017	23,397,810	4,873,131	464,472	1,973,315	691,739	31,400,467	0.5520
2016	21,478,627	4,953,958	487,918	2,333,462	645,749	29,899,714	0.5670
2015	18,686,405	5,038,663	333,560	2,641,770	597,311	27,297,709	0.5848
2014	17,776,170	5,041,174	310,272	2,712,504	559,233	26,399,353	0.5898
2013	17,329,409	5,419,783	317,224	2,508,533	528,636	26,103,585	0.6088

(1) Source: Galveston Central Appraisal District.  
(2) Tax rates are reported in dollars per \$100 value.

GALVESTON COUNTY, TEXAS  
TABLE 2.2 - PROPERTY TAX RATES  
DIRECT AND ALL OVERLAPPING GOVERNMENTS (1)(2)  
LAST TEN FISCAL YEARS

Taxing Jurisdiction	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b><u>Galveston County Direct Rates</u></b>										
Maintenance & Operations	\$ 0.342598	\$ 0.386228	\$ 0.407396	\$ 0.441888	\$ 0.459075	\$ 0.464209	\$ 0.464731	\$ 0.469178	\$ 0.466788	\$ 0.479419
Debt Service	0.049087	0.053537	0.065516	0.061696	0.061023	0.057963	0.068392	0.077775	0.084678	0.085536
Special Road Levy	0.023255	0.025363	0.031484	0.026247	0.026049	0.024076	0.028124	0.031891	0.032234	0.034960
Farm to Market Lateral Road/Flood	<u>0.009560</u>	<u>0.010772</u>	<u>0.011741</u>	<u>0.002067</u>	<u>0.005753</u>	<u>0.005753</u>	<u>0.005757</u>	<u>0.005956</u>	<u>0.006100</u>	<u>0.008855</u>
Total Direct Rate	\$ 0.424500	\$ 0.475900	\$ 0.516137	\$ 0.531898	\$ 0.551900	\$ 0.552000	\$ 0.567004	\$ 0.584800	\$ 0.589800	\$ 0.608770
<b><u>Cities</u></b>										
Galveston	0.498500	0.560000	0.579885	0.561000	0.561000	0.526000	0.529000	0.533890	0.554000	0.554001
Friendswood	0.487314	0.487314	0.521439	0.532391	0.527349	0.546000	0.568700	0.519400	0.519400	0.597000
Hitchcock	0.530000	0.550131	0.585000	0.500000	0.500000	0.413202	0.413202	0.413202	0.413202	0.396105
Jamaica Beach	0.170497	0.186181	0.193253	0.197135	0.193754	0.198590	0.225678	0.266334	0.264380	0.281307
La Marque	0.550764	0.550764	0.550764	0.490764	0.490764	0.490764	0.490764	0.490764	0.514360	0.514360
League City	0.465526	0.515000	0.548581	0.563800	0.565000	0.570000	0.573500	0.597000	0.597000	0.597000
Texas City	0.490000	0.510000	0.540000	0.550000	0.577179	0.497183	0.449210	0.438000	0.453000	0.425000
Tiki Island	0.276883	0.319150	0.319150	0.319150	0.319150	0.333170	0.282210	0.295986	0.293966	0.278301
Bayou Vista	0.382485	0.378100	0.385000	0.385000	0.385000	0.385000	0.355000	0.355000	0.366683	0.374455
Dickinson	0.404583	0.471819	0.443830	0.455000	0.408610	0.408610	0.408610	0.408610	0.408610	0.408600
Kemah	0.179300	0.179300	0.202838	0.202838	0.193000	0.219214	0.254011	0.265545	0.246488	0.249999
Santa Fe	0.265515	0.294043	0.326200	0.326200	0.326200	0.326200	0.345000	0.358900	0.370200	0.314700
<b><u>School and Junior College Districts</u></b>										
Galveston	0.963200	1.026400	1.085000	1.155000	1.155000	1.155000	1.155000	1.155000	1.116500	1.165000
Friendswood	1.239400	1.259400	1.259400	1.367000	1.367000	1.387000	1.367000	1.367000	1.367000	1.367000
Hitchcock	1.072000	1.136400	1.380000	1.520000	1.520000	1.540000	1.540000	1.540000	1.540000	1.540000
La Marque (3)	-	-	-	-	-	-	1.220000	1.220000	1.220000	1.220000
Texas City	1.351300	1.360700	1.413250	1.514900	1.434900	1.440500	1.429800	1.262600	1.290900	1.269200
Clear Creek	1.179700	1.265900	1.310000	1.400000	1.400000	1.400000	1.400000	1.400000	1.400000	1.360000
Dickinson	1.312000	1.344000	1.450000	1.520000	1.520000	1.540000	1.540000	1.540000	1.540000	1.540000
High Island	1.053440	1.074620	1.218400	1.320000	1.270000	1.320000	1.270000	1.320000	1.370000	1.420000
Santa Fe	1.234300	1.281600	1.332300	1.402300	1.402300	1.402300	1.416700	1.435800	1.449000	1.453900
College of the Mainland	0.267700	0.241963	0.204254	0.212755	0.216791	0.208376	0.202307	0.205085	0.221210	0.225970
Galveston College	0.146188	0.159188	0.171188	0.175190	0.166188	0.170250	0.178750	0.187000	0.187000	0.189420

**GALVESTON COUNTY, TEXAS**  
**TABLE 2.2 - PROPERTY TAX RATES**  
**DIRECT AND ALL OVERLAPPING GOVERNMENTS (1)(2)**  
**LAST TEN FISCAL YEARS**

(Continued)

Taxing Jurisdiction	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>Special Districts</b>										
Bacliff MUD	0.230000	0.269991	0.297621	0.331174	0.331174	0.376890	0.401964	0.433583	0.305545	0.292358
Bayview MUD	0.350600	0.384700	0.450000	0.150000	0.150000	0.150000	0.234700	0.230600	0.227600	0.232600
South Shore MUD #6	Dissolved	Dissolved	Dissolved	Dissolved	Dissolved	Dissolved	Dissolved	0.120000	0.215000	0.290000
South Shore Harbour MUD#7	0.382400	0.383000	0.380000	0.390000	0.390000	0.450000	0.490000	0.530000	0.530000	0.550000
Tara Glen MUD	Dissolved	0.240000	0.430000	0.490000	0.550000	0.560000	0.570000	0.630000	0.660000	0.660000
Flamingo Isles MUD	0.573000	0.580000	0.570000	0.570000	0.570000	0.580000	0.580000	0.600000	0.587500	0.587500
Bay Colony West MUD	0.980000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
GC Fresh Water Supply District #6	0.170805	0.196752	0.203530	0.215354	0.215791	0.222002	0.235237	0.252000	0.231680	0.225000
Galveston County Consolidated Drainage Dist.	0.132000	0.113100	0.112200	0.108000	0.108000	0.112000	0.115000	0.135000	0.140000	0.140000
Galveston County EMS District #1	0.084605	0.086207	0.092500	0.085000	0.082000	0.084000	0.850000	0.857000	0.857000	0.857000
Galveston County EMS District #2	0.076387	0.082981	0.083741	0.083741	0.084000	0.078877	0.085000	0.095000	0.063021	-
Galveston County Management District #1	0.950000	0.950000	0.950000	0.950000	0.900000	0.800000	0.800000	0.800000	0.800000	0.800000
Galveston County MUD #2	Dissolved	Dissolved	Dissolved	Dissolved	Dissolved	Dissolved	Dissolved	Dissolved	0.300000	0.270000
Galveston County MUD #3	Dissolved	Dissolved	Dissolved	Dissolved	Dissolved	Dissolved	Dissolved	0.030000	0.120000	0.120000
Galveston County MUD #6	0.197000	0.210000	0.230000	0.250000	0.420000	0.460000	0.460000	0.470000	0.439000	0.439000
Galveston County MUD #12	0.209035	0.213237	0.223047	0.239511	0.239511	0.246319	0.244265	0.283626	0.283626	0.270643
Galveston County MUD #13	Dissolved	Dissolved	Dissolved	Dissolved	Dissolved	0.295000	0.360000	0.460000	0.500000	0.540000
Galveston County MUD #14	0.420000	0.540000	0.590000	0.680000	0.690000	0.690000	0.710000	0.740000	0.740000	0.780000
Galveston County MUD #15	0.315000	0.430000	0.460000	0.510000	0.570000	0.580000	0.660000	0.720000	0.760000	0.780000
Galveston County MUD #29	Dissolved	Dissolved	Dissolved	Dissolved	Dissolved	Dissolved	Dissolved	Dissolved	Dissolved	-
Galveston County MUD #30	-	0.220000	0.240000	0.250000	0.250000	0.270000	0.330000	0.350000	0.350000	0.350000
Galveston County MUD #31	0.820000	0.860000	0.880000	0.900000	0.920000	0.920000	0.940000	0.990000	1.000000	1.040000
Galveston County MUD #32	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000
Galveston County MUD #36	1.000000	1.000000	-	-	-	-	-	-	-	-
Galveston County MUD #39	0.500000	0.530000	0.570000	0.610000	0.620000	0.680000	0.800000	0.880000	0.880000	0.880000

**GALVESTON COUNTY, TEXAS**  
**TABLE 2.2 - PROPERTY TAX RATES**  
**DIRECT AND ALL OVERLAPPING GOVERNMENTS (1)(2)**  
**LAST TEN FISCAL YEARS**

Taxing Jurisdiction	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>Special Districts (Continued)</b>										
Galveston County MUD #43	0.600000	0.650000	0.730000	0.730000	0.770000	0.960000	1.000000	1.000000	1.000000	1.000000
Galveston County MUD #44	0.760000	0.780000	0.800000	0.800000	0.800000	0.800000	0.800000	0.800000	0.800000	0.800000
Galveston County MUD #45	0.830000	0.850000	0.900000	0.930000	0.950000	1.000000	1.000000	1.000000	1.000000	1.000000
Galveston County MUD #46	0.730000	0.790000	0.850000	0.870000	0.930000	0.970000	0.980000	1.000000	1.000000	1.000000
Galveston County MUD #52	1.390000	1.440000	1.470000	1.500000	1.500000	1.500000	1.500000	1.500000	1.500000	-
Galveston County MUD #54	0.540000	0.540000	0.540000	0.540000	0.540000	0.540000	0.540000	0.540000	0.540000	0.540000
Galveston County MUD #56	0.980000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	-	-	-
Galveston County MUD #59	0.850000	0.850000	0.850000	-	-	-	-	-	-	-
Galveston County MUD #66	0.950000	0.965000	0.980600	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
Galveston County MUD #68	0.864000	0.864000	0.870000	0.915000	0.915000	0.915000	0.950000	0.950000	0.950000	0.950000
Galveston County MUD #76	-	0.930000	0.930000	-	-	-	-	-	-	-
Galveston County MUD #79	1.000000	-	-	-	-	-	-	-	-	-
Galveston County Navigation District #1	0.033835	0.040485	0.044389	0.042922	0.040474	0.041673	0.452920	0.466180	0.466180	0.046618
West Ranch Management District #1	0.330000	0.430000	0.450000	0.450000	0.500000	0.550000	0.650000	0.650000	0.650000	0.650000
Westwood Management District	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	-	-
Water Control Improvement Dist. #1	0.112606	0.116554	0.121479	0.128011	0.124608	0.168300	0.200500	0.201673	0.205402	0.206977
Water Control Improvement Dist. #8	0.292891	0.297520	0.294700	0.291300	0.270000	0.248500	0.263800	0.280000	0.293700	0.295200
Water Control Improvement Dist. #12	0.229900	0.249380	0.260000	0.260000	0.260000	0.260000	0.280000	0.300000	0.300000	0.300000
Water Control Improvement Dist. #19	0.444187	0.464000	0.464000	0.480000	0.479576	0.489378	0.489378	0.489378	0.483978	0.483978
San Leon MUD	0.516800	0.560000	0.630000	0.450000	0.450000	0.450000	0.450000	0.450000	0.450000	0.450000
Drainage District #1	0.077000	0.082000	0.860000	0.087000	0.089000	0.100000	0.110000	0.115000	0.120000	0.120000
Drainage District #2	0.048552	0.050245	0.552310	0.056400	0.056400	0.063021	0.063021	0.063021	0.063021	0.063021

(1) Source: Galveston Central Appraisal District

(2) Tax rates are reported in dollars per \$100 of value.

(3) Effective July 1, 2016, La Marque ISD was consolidated under Texas City ISD.

**GALVESTON COUNTY, TEXAS**  
**TABLE 2.3 - PRINCIPAL TAXPAYERS (1)**  
**CURRENT YEAR AND NINE YEARS AGO**  
**(Amounts expressed in thousands)**

Taxpayer	2022			2013		
	Taxable Assessed Value	Rank	% of Total Taxable Assessed Value	Taxable Assessed Value	Rank	% of Total Taxable Assessed Value
Blanchard Refining Company, LLC	\$ 1,054,530	1	2.21%	-	-	-
Valero Refining-Texas LP	354,611	2	0.74%	580,719	2	2.22%
Texas-New Mexico Power Company	229,862	3	0.48%	100,490	9	0.38%
Union Carbide Corporation	217,958	4	0.46%	249,898	3	0.96%
Praxair Inc	165,119	5	0.35%	169,754	6	0.65%
Centerpoint Energy, Inc	135,863	6	0.29%	92,488	10	0.35%
Ineos US Chemicals Company	93,394	7	0.20%	-	-	-
ISP Technologies Inc.	88,319	8	0.19%	-	-	-
Galveston Outlets LLC	83,721	9	0.18%	-	-	-
Pure Walker Commons LLC	68,382	10	0.14%	-	-	-
BP Products (NA) Inc.	-	-	-	1,503,012	1	5.76%
Marathon Petroleum Company LP	-	-	-	225,231	4	0.86%
South Houston Green Power, LP	-	-	-	178,245	5	0.68%
BP Amoco Chemical Company	-	-	-	164,334	7	0.63%
Valero Marketing & Supply Co.	-	-	-	103,193	8	0.40%
Totals	<u>\$ 2,491,759</u>		<u>5.24%</u>	<u>\$ 3,367,364</u>		<u>12.90%</u>

(1) Source: Galveston Central Appraisal District Top Taxpayer Report  
Report shows only top ten (10) taxpayers for tax year 2021. Total assessed value = \$47,660,979

**GALVESTON COUNTY, TEXAS**  
**TABLE 2.4 - PROPERTY TAX LEVIES AND COLLECTIONS (1)**  
**LAST TEN FISCAL YEARS**  
**(amounts expressed in thousands)**

Fiscal Year	Total Adjusted Tax Levy	Collected Within the Fiscal Year of the Levy		Collected in Subsequent Years (3)	Total Collected to Date	
		Amount (2)	Percentage of Levy		Amount (4)	Percentage of Levy
2022	\$ 156,581	\$ 154,463	98.65%	\$ -	\$ 154,463	98.65%
2021	154,449	153,881	99.63%	(327)	153,554	99.42%
2020	153,085	151,764	99.14%	677	152,441	99.58%
2019	147,552	145,750	98.78%	1,309	147,059	99.67%
2018	148,757	146,867	98.73%	1,527	148,394	99.76%
2017	140,397	138,501	98.65%	1,610	140,111	99.80%
2016	135,768	134,108	98.78%	1,413	135,521	99.82%
2015	131,030	129,171	98.58%	1,632	130,803	99.83%
2014	125,511	123,805	98.64%	1,518	125,323	99.85%
2013	126,363	124,528	98.55%	1,659	126,187	99.86%

- (1) Source: Galveston County Tax Assessor-Collector
- (2) Collected from October 1 through September 30.
- (3) Fiscal Years 2020 and 2021 collections include large refunds paid out per a Fiscal Year 2022 lawsuit settlement.
- (4) Collection amounts include overpayments which may be, or have been, refunded to taxpayers.



**GALVESTON COUNTY, TEXAS**  
**TABLE 2.5 - GOVERNMENTAL ACTIVITIES TAX REVENUE BY SOURCE**  
**LAST TEN FISCAL YEARS**  
**(accrual basis of accounting)**  
**(amounts expressed in thousands)**

<b>Fiscal Year</b>	<b>Property Tax (General Purposes)</b>	<b>Property Tax (Debt Service)</b>	<b>Total</b>
2022	\$ 129,018	\$ 24,831	\$ 153,848
2021	131,821	24,360	156,181
2020	123,765	29,227	152,991
2019	121,727	24,608	146,335
2018	124,326	23,747	148,073
2017	120,285	21,056	141,341
2016	110,591	23,353	133,944
2015	103,736	24,797	128,533
2014	98,702	25,092	123,794
2013	98,384	25,264	123,648

# Debt Capacity

**GALVESTON COUNTY, TEXAS**  
**TABLE 3.1 - RATIO OF OUTSTANDING DEBT BY TYPE**  
**LAST TEN FISCAL YEARS**  
(amounts expressed in thousands, except per capita amount)

Fiscal Year	Governmental Activities			Total	Percentage of Personal Income	Per Capita
	Leases	General Obligation Bonds	Notes Payable			
2022	\$ 2,729	\$ 224,931	\$ -	\$ 227,660	17.08%	\$ 649
2021	-	249,985	-	249,985	19.36%	713
2020	-	274,009	-	274,009	22.59%	801
2019	-	297,022	-	297,022	25.95%	879
2018	-	283,313	-	283,313	25.82%	846
2017	-	254,353	-	254,353	24.45%	772
2016	-	270,900	-	270,900	27.09%	841
2015	-	287,665	-	287,665	29.60%	916
2014	-	307,441	-	307,441	34.14%	997
2013	-	317,319	5,000	322,319	34.82%	1,073

**GALVESTON COUNTY, TEXAS**  
**TABLE 3.2 - RATIO OF NET GENERAL OBLIGATION BONDED DEBT**  
**TO ASSESSED VALUE AND NET GENERAL OBLIGATION BONDED DEBT PER CAPITA**  
**LAST TEN FISCAL YEARS**  
(amounts expressed in thousands, except per capita amount)

<b>Fiscal Year</b>	<b>Population (1)</b>	<b>Assessed Value</b>	<b>Original-Issue Bonded Debt (2)</b>	<b>Refunding Bonded Debt (2)</b>	<b>Issuance Premiums/ (Discounts)</b>	<b>Total Bonded Debt (2)</b>	<b>Less: Net Position Restricted for Debt Service</b>	<b>Net Bonded Debt</b>	<b>Ratio of Net Bonded Debt to Assessed Value</b>	<b>Net Bonded Debt Per Capita</b>
2022	355,062	\$ 47,660,979	\$ 95,367	\$ 94,980	\$ 16,316	\$ 206,663	\$ 5,935	\$ 200,727	0.42	\$ 565
2021	350,682	41,772,947	102,502	107,581	18,348	228,431	6,855	221,576	0.49	612
2020	342,139	37,274,210	109,505	119,765	20,379	249,649	8,463	241,186	0.59	645
2019	337,890	34,630,149	114,597	133,317	22,411	270,325	6,239	264,086	0.70	715
2018	335,036	34,017,366	96,284	139,390	19,072	254,746	6,801	247,945	0.67	683
2017	329,431	31,400,467	118,821	92,855	12,684	224,360	5,810	218,550	0.66	625
2016	322,225	29,899,714	126,307	112,321	1,291	239,919	10,198	229,721	0.76	709
2015	314,198	27,297,709	132,199	127,389	1,773	261,361	11,614	249,747	0.91	789
2014	308,448	26,399,353	138,311	141,352	2,450	282,113	10,958	271,155	1.02	871
2013	300,484	26,103,585	145,318	153,645	3,154	302,117	9,625	292,492	1.11	963

(1) Source: U.S. Census Bureau

(2) This is the general bonded debt, net of original issuance discounts and premiums.



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**GALVESTON COUNTY, TEXAS**  
**TABLE 3.3 - COMPUTATION OF DIRECT AND OVERLAPPING BONDED DEBT (1)(2)**  
**GENERAL OBLIGATION BONDS**  
**September 30, 2022**  
**(amounts expressed in thousands)**

(Continued)

<u>Governmental Unit</u>	<u>General Obligation Bonded Debt Outstanding</u>	<u>Percentage Applicable to Government</u>	<u>Amount Applicable to Government</u>
<b><u>Galveston County</u></b>	\$ 224,931	100%	\$ 224,931
Total Direct Debt	<u>224,931</u>		<u>224,931</u>
<b><u>Cities</u></b>			
Dickinson	7,575	100%	7,575
Friendswood	62,585	81.82%	51,207
Galveston	144,210	100%	144,210
Hitchcock	1,825	100%	1,825
La Marque	28,069	100%	28,069
League City	237,850	97.95%	232,974
Texas City	23,430	100%	23,430
Tiki Island	870	100%	870
Santa Fe	2,905	100%	2,905
Total Cities	<u>509,319</u>		<u>493,065</u>
<b><u>School Districts</u></b>			
Dickinson	362,190	100%	362,190
Friendswood	196,190	99.94%	196,072
Galveston	285,500	100%	285,500
High Island	7,950	100%	7,950
Hitchcock	66,340	100%	66,340
Santa Fe	74,190	100%	74,190
Texas City	175,370	100%	175,370
Total School Districts	<u>1,167,730</u>		<u>1,167,612</u>
<b><u>County-Line School Districts</u></b>			
Clear Creek	<u>1,011,865</u>	31.33%	<u>317,017</u>
<b><u>Other</u></b>			
Bacliff MUD	10,155	100%	10,155
Bay Colony West MUD	27,655	100%	27,655
Bayview MUD	1,845	100%	1,845
Flamingo Isle MUD	4,380	100%	4,380
Galveston County FWSD #6	7,310	100%	7,310
Galveston Co Management Dist #1	3,135	100%	3,135
Galveston County MUD #6	6,905	100%	6,905
Galveston County MUD #12	2,375	100%	2,375
Galveston County MUD #14	7,260	100%	7,260
Galveston County MUD #15	470	100%	470
Galveston County MUD #30	3,410	100%	3,410
Galveston County MUD #31	18,120	100%	18,120
Galveston County MUD #32	14,965	100%	14,965
Galveston County MUD #39	16,825	100%	16,825
Galveston County MUD #43	27,050	100%	27,050
Galveston County MUD #44	27,430	100%	27,430
Galveston County MUD #45	45,300	100%	45,300
Galveston County MUD #46	35,175	100%	35,175

**GALVESTON COUNTY, TEXAS**  
**TABLE 3.3 - COMPUTATION OF DIRECT AND OVERLAPPING BONDED DEBT (1)(2)**  
**GENERAL OBLIGATION BONDS**  
**September 30, 2022**  
**(amounts expressed in thousands)**

<u>Governmental Unit</u>	<u>General Obligation Bonded Debt Outstanding</u>	<u>Percentage Applicable to Government</u>	<u>Amount Applicable to Government</u>
Galveston County MUD #52	6,605	100%	6,605
Galveston County MUD #54	22,755	100%	22,755
Galveston County MUD #56	56,960	100%	56,960
Galveston County MUD #66	7,865	100%	7,865
Galveston County MUD #68	8,400	100%	8,400
College of the Mainland	160,240	100%	160,240
San Leon MUD	30,445	100%	30,445
Galveston WCID #1	7,555	100%	7,555
Galveston WCID #8	13,970	100%	13,970
Galveston WCID #12	18,585	100%	18,585
South Shore Harbor MUD #7	15,775	100%	15,775
West Ranch Management Dist	18,185	100%	18,185
Westwood Management Dist	21,315	100%	21,315
Total Others	<u>648,420</u>		<u>648,420</u>
Total Overlapping Debt	<u>\$ 3,337,334</u>		<u>\$ 2,626,114</u>
Total Direct and Overlapping Debt	<u>\$ 3,562,265</u>		<u>\$ 2,851,045</u>
Ratio of Direct and Overlapping Debt to 2022 Gross Taxable Assessed Valuation			5.98%
Per Capita Direct and Overlapping Debt (2022 estimated population = 355,062) (3)			8,030
Gross Taxable Assessed Valuation			\$ 47,660,979

(1) Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the county. The percentage of overlapping debt applicable is estimated using the taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the county's boundaries and dividing it by the total assessed value of the overlapping government.

(2) Expenditures of the various taxing bodies within the territory of the county are paid out of ad valorem taxes levied by these taxing bodies on the properties within the county. These political taxing bodies are independent of the county and may borrow to finance their expenditures. The following statement of direct and estimated overlapping ad valorem tax bonds was developed from information contained in "Texas Municipal Reports" published by the Municipal Advisory Council of Texas; TMR#0084. Except for the amounts relating to the county, the county has not independently verified the accuracy or completeness of such information and no person should rely upon such information as being accurate and complete. Furthermore, certain entities listed above may have issued additional bonds since the date stated in the table and may have programs requiring the issuance of substantial amounts of additional bonds, the amount of which cannot be determined. The preceding table reflects the county's estimated share of overlapping gross debt of these various taxing bodies.

(3) 2022 estimated county population and Per Capita Direct and Overlapping Debt amounts are not rounded to thousands.

**GALVESTON COUNTY, TEXAS**  
**TABLE 3.4 - LEGAL DEBT MARGIN INFORMATION**  
**LAST TEN FISCAL YEARS**  
**(amounts expressed in thousands)**

(Continued)

**Bonds Issued Under Texas General Laws**

Assessed value of all taxable property (excluding exemptions)	\$ 47,660,979
Debt limit rate (5% of assessed value)	x 5%
Dollar amount of debt limit	<u>2,383,049</u>
Amount of debt applicable to constitutional debt limit:	
Total general bonded debt, including cumulative accretion	\$208,615
Less: Amount restricted for debt service	<u>(5,935)</u>
Total debt applicable to limitation	<u>202,680</u>
Legal debt margin	<u>\$ 2,180,369</u>

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Debt limit	\$ 2,383,049	\$ 2,088,647	\$ 1,863,711	\$ 1,731,507	\$ 1,700,868	\$ 1,570,023	\$ 1,494,986	\$ 1,364,885	\$ 1,319,968	\$ 1,305,179
Total net debt applicable to limit	<u>202,680</u>	<u>224,740</u>	<u>245,166</u>	<u>268,373</u>	<u>257,440</u>	<u>235,859</u>	<u>259,411</u>	<u>276,051</u>	<u>294,033</u>	<u>312,064</u>
Legal debt margin	<u>\$ 2,180,369</u>	<u>\$ 1,863,907</u>	<u>\$ 1,618,545</u>	<u>\$ 1,463,134</u>	<u>\$ 1,443,428</u>	<u>\$ 1,334,164</u>	<u>\$ 1,235,575</u>	<u>\$ 1,088,834</u>	<u>\$ 1,025,935</u>	<u>\$ 993,115</u>
Total net debt applicable to the limit as a percentage of debt limit	8.51%	10.76%	13.15%	15.50%	15.14%	15.02%	17.35%	20.23%	22.28%	23.91%

**Constitutional Tax Limitations:**

Bonds issued under the Texas general laws, in addition to the debt limit of 5 percent of assessed value of all taxable property, authorized the county to levy a tax for general fund, jury fund, road and bridge fund and permanent improvement fund purposes limited in the aggregate to \$0.80 per \$100 of assessed valuation (the "\$0.80 Tax Limitation"). The Constitution also authorizes the county to levy a separate tax, without legal limit as to rate, to pay debt service on county road bonds. In addition, the county is authorized to levy a special tax for the maintenance of public roads not to exceed \$0.15 per \$100 of assessed valuation provided a majority of the qualified property-tax-paying voters of the county voting at an election to be held for that purpose shall vote such tax. The receipts of such special tax are restricted and are not available to pay debt service on the Road Refunding Bonds. This special Road and Bridge Fund tax provides additional funds for road purposes that would otherwise be paid from taxes subject to the \$0.80 tax limitation.

The Texas Constitution authorizes the county to levy a separate tax, not to exceed \$0.30 per \$100 of the assessed valuation, for the construction and maintenance of farm-to-market roads and flood control. The county is further authorized to levy a tax, not to exceed \$0.50 per \$100 assessed valuation, to pay debt service on Seawall bonds.



**GALVESTON COUNTY, TEXAS**  
**TABLE 3.4 - LEGAL DEBT MARGIN INFORMATION**  
**LAST TEN FISCAL YEARS**  
**(amounts expressed in thousands)**

**Bonds Issued Under Article 3, §52**

Assessed value of real property (excluding exemptions)	\$ 44,652,882
Debt limit rate	<u>X 25%</u>
Amount of Debt Limit	11,163,221
Total Road Bonds Outstanding, including cumulative accretion	<u>(97,002)</u>
Legal debt margin	<u>\$ 11,066,219</u>

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Debt limit	11,163,221	\$ 9,667,779	\$ 8,565,723	\$ 7,914,896	\$ 7,804,472	\$ 7,183,853	\$ 6,730,126	\$ 6,014,657	\$ 5,781,904	\$ 5,766,604
Less: Road bonds outstanding	<u>(97,002)</u>	<u>(103,507)</u>	<u>(109,636)</u>	<u>(115,413)</u>	<u>(98,680)</u>	<u>(78,040)</u>	<u>(81,256)</u>	<u>(85,870)</u>	<u>(93,678)</u>	<u>(93,678)</u>
Legal debt margin	<u>\$ 11,066,219</u>	<u>\$ 9,564,272</u>	<u>\$ 8,456,087</u>	<u>\$ 7,799,483</u>	<u>\$ 7,705,792</u>	<u>\$ 7,105,813</u>	<u>\$ 6,648,870</u>	<u>\$ 5,928,787</u>	<u>\$ 5,688,226</u>	<u>\$ 5,672,926</u>

The county is authorized under Article III, §52, of the Texas Constitution to issue bonds payable from ad valorem taxes for the construction of roads. There is no constitutional or statutory limit on bonds issued pursuant to such a constitutional provision. However, the amount of bonds which may be issued is limited to 25% of the assessed valuation of real property in the county.

## Demographic and Economic Information

**GALVESTON COUNTY, TEXAS**  
**TABLE 4.1 - DEMOGRAPHIC AND ECONOMIC STATISTICS**  
**LAST TEN FISCAL YEARS**

<b>Fiscal Year</b>	<b>Population (1)</b>	<b>Personal Income (1)</b>	<b>Per Capita Personal Income (1)</b>	<b>Median Age (1)</b>	<b>School Enrollment (1)</b>	<b>Unemployment Rate (2)</b>
2022	355,062	\$ 13,325,477	\$37,530	38.2	91,342	4.50%
2021	350,682	12,911,761	36,819	38.2	87,657	5.80%
2020	342,139	12,128,143	35,448	37.7	88,470	9.30%
2019	337,890	11,444,334	33,870	37.6	86,408	3.80%
2018	335,036	10,974,439	32,756	37.6	86,408	4.10%
2017	329,431	10,405,078	31,585	37.5	85,201	4.60%
2016	322,225	9,998,642	31,030	37.5	84,391	4.40%
2015	314,198	9,716,887	30,926	37.4	81,062	4.86%
2014	308,448	9,004,196	29,192	37.5	92,043	5.50%
2013	300,484	9,256,109	30,804	37.5	80,432	7.90%

(1) Source: U.S. Census Bureau as of April 2020

(2) Source: Bureau of Labor Statistics as of September 2021

**GALVESTON COUNTY, TEXAS**  
**TABLE 4.2 - PRINCIPAL EMPLOYERS (1)**  
**CURRENT YEAR AND NINE YEARS AGO**

Employer	2022			2013		
	Number of Employees	Rank	% of Principal-Employer Employees	Number of Employees	Rank	% of Principal-Employer Employees
University of Texas Medical Branch	13,925	1	46.2%	10,696	2	21.3%
Clear Creek Independent School District (4)	5,296	2	17.6%	4,900	3	9.8%
Landry's Seafood Inc./Fertitta Hospitality, LLC	1,930	3	6.4%	1,900	6	3.8%
Dickinson Independent School District (4)	1,721	4	5.7%	-	-	-
Marathon Petroleum Corp.	1,550	5	5.1%	-	-	-
Galveston County (3)	1,423	6	4.7%	1,340	9	2.7%
Texas City Independent School District (2)(4)	1,210	7	4.0%	-	-	-
Schlitterbahn Waterpark Galveston	1,100	8	3.6%	-	-	-
Galveston Independent School District (4)	1,059	9	3.5%	1,366	8	2.7%
American National Insurance Company	934	10	3.1%	3,094	4	6.2%
Valero Energy Corporation	-	-	-	22,000	1	43.8%
Galveston Bay Refinery	-	-	-	2,300	5	4.6%
Walmart	-	-	-	1,490	7	3.0%
Ineos Nova LLC	-	-	-	1,150	10	2.3%
<b>Total</b>	<b>30,148</b>		<b>100.0%</b>	<b>50,236</b>		<b>100.0%</b>

(1) Source: Unless otherwise stated below: *2022 Galveston Development Guide*, Galveston Economic Development Partnership.

(2) Effective July 1, 2016, Texas City ISD annexed La Marque ISD.

(3) Human Resources budgeted positions for 2022

(4) 2021-2022 Texas Education Agency Staff Salaries and FTE Counts

# Operating Information

**GALVESTON COUNTY, TEXAS**  
**TABLE 5.1 - COUNTY EMPLOYEES BY FUNCTION (1)**  
**LAST TEN FISCAL YEARS**

<b>Function</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>
General Government	267	263	275	511	516	506	492	484	486	479
Judicial	258	243	238	-	-	-	-	-	-	-
Public Safety	740	724	737	735	722	705	695	688	687	687
Road and Bridges, and Rights-of-Way	51	51	51	51	51	51	51	74	51	61
Health and Social Services	35	34	34	35	36	37	38	27	30	52
Culture and Recreation	60	60	61	63	60	58	49	51	47	52
Conservation	<u>12</u>	<u>11</u>	<u>12</u>	<u>12</u>	<u>12</u>	<u>12</u>	<u>12</u>	<u>9</u>	<u>9</u>	<u>9</u>
<b>Total</b>	<b><u>1,423</u></b>	<b><u>1,386</u></b>	<b><u>1,408</u></b>	<b><u>1,407</u></b>	<b><u>1,397</u></b>	<b><u>1,369</u></b>	<b><u>1,337</u></b>	<b><u>1,333</u></b>	<b><u>1,310</u></b>	<b><u>1,340</u></b>

(1) Source: Galveston County Human Resources Department

(2) Judicial employees were previously reported under General Government

**GALVESTON COUNTY, TEXAS**  
**TABLE 5.2 - OPERATING INDICATORS BY FUNCTION (1)**  
**LAST TEN FISCAL YEARS**

(Continued)

<b>Function /Program</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>
<b>General Government</b>										
<i>Tax Assessor- Collector</i>										
Ad-Valorem Accounts	215,000	210,000	198,000	194,230	198,000	195,085	193,692	192,387	190,815	192,450
Vehicle Registration/Licenses	365,500	377,500	365,500	330,482	346,345	365,770	293,964	290,458	279,003	277,521
Entities for which we collect	36	37	36	36	36	39	39	40	40	37
Number of Registered Voters	231,000	230,000	228,573	217,032	210,700	206,947	207,701	188,134	193,054	182,503
Beer and Wine Permits	1,200	1,200	1,200	722	831	728	854	1,537	612	670
Special Inventory Tax Accounts	212	207	184	190	184	205	182	178	166	152
Coin Operated Machines	3,000	3,000	3,000	3,338	2,040	3,647	2,034	2,526	3,134	3,048
TX Parks & Wildlife Boat Reg. & Titles	4,000	4,000	3,300	2,203	2,582	-	-	-	-	-
<i>County Clerk</i>										
Record Property/Govt	77,052	98,526	78,330	70,617	81,367	76,418	76,388	77,212	73,112	63,272
Marriage License	2,707	3,642	3,451	2,258	2,300	2,574	2,419	2,093	2,111	2,223
Assumed Names (Business Names)	1,930	3,229	2,822	3,006	2,730	3,049	2,882	2,655	2,618	2,783
Number of Criminal Cases Filed	5,698	6,299	6,232	7,487	5,681	7,362	8,586	9,166	10,372	9,931
Number of Civil Suits Filed	1,675	1,536	2,285	3,288	2,318	2,793	2,127	2,359	2,071	2,485
Number of Probate Cases Filed	1,296	1,336	1,065	1,048	892	1,055	1,003	1,021	954	873
Probate Mental Health Cases filed	185	106	125	175	110	231	227	228	189	140
Elections Held	6	38	5	18	30	3	7	9	7	14
<i>District Clerk</i>										
Civil Cases	6,461	7,634	8,579	7,289	3,929	6,049	1,528	1,386	1,412	2,370
Criminal Cases	3,498	3,355	3,470	4,844	4,740	3,250	2,688	4,619	4,760	4,471
Tax Cases Processed	698	905	789	644	922	639	556	1,066	711	990
CPS Cases Processed	111	154	222	168	223	143	111	141	135	86
Juvenile Cases	342	803	622	752	609	381	419	826	690	521
Jurors Summoned	22,728	15,505	14,696	23,499	42,076	65,000	56,953	56,000	53,266	54,419

**GALVESTON COUNTY, TEXAS**  
**TABLE 5.2 - OPERATING INDICATORS BY FUNCTION (1)**  
**LAST TEN FISCAL YEARS**

(Continued)

<b>Function /Program</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>
<b>General Government</b>										
<i>Human Resources</i>										
Applications Accepted	5,633	4,695	4,879	4,573	3,869	4,210	6,116	5,348	6,254	2,993
Positions Filled	401	447	301	225	221	210	219	234	228	264
<b>Judicial</b>										
<i>Justice of the Peace (2)(3)</i>										
<i>Precinct #1</i>										
Civil Cases Filed	2,164	2,154	1,702	2,003	1,568	1,468	1,511	382	2,108	5,515
Civil Cases Disposed	2,727	1,495	1,462	1,846	1,553	1,460	1,483	393	2,087	1,894
Civil Cases Appealed	5	5	12	14	11	4	2	-	3	2
Criminal Cases Filed	5,386	4,881	2,610	2,338	3,681	4,273	3,422	1,793	9,468	7,895
Criminal Cases Disposed	4,466	3,281	2,281	2,456	2,775	2,003	4,121	1,443	6,942	7,227
Criminal Cases Appealed	7	5	-	-	-	-	23	5	35	47
<i>Precinct #2</i>										
Civil Cases Filed	1,919	1,990	1,441	1,676	1,573	1,380	1,404	2,109	1,160	2,719
Civil Cases Disposed	2,456	1,225	1,243	1,607	1,604	1,388	1,654	2,056	1,223	871
Civil Cases Appealed	18	18	21	27	15	19	18	26	19	31
Criminal Cases Filed	4,190	3,961	3,373	4,032	5,725	5,884	5,771	8,256	5,293	5,728
Criminal Cases Disposed	2,426	1,765	1,996	2,966	4,013	3,834	9,840	8,655	9,704	4,843
Criminal Cases Appealed	4	9	8	12	19	27	45	97	41	82



**GALVESTON COUNTY, TEXAS**  
**TABLE 5.2 - OPERATING INDICATORS BY FUNCTION (1)**  
**LAST TEN FISCAL YEARS**

(Continued)

<b>Function /Program</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>
<b>Judicial</b>										
<i>Precinct #3</i>										
Civil Cases Filed	1,471	1,419	1,106	1,225	967	929	987	2,112	1,009	3,640
Civil Cases Disposed	1,808	1,221	1,149	1,244	1,092	945	967	2,006	1,512	884
Civil Cases Appealed	27	15	16	18	16	21	12	26	22	23
Criminal Cases Filed	4,604	3,669	3,367	2,303	2,094	2,484	2,187	6,545	3,908	4,148
Criminal Cases Disposed	3,193	2,326	1,827	1,598	1,974	1,815	13,044	18,751	4,595	4,451
Criminal Cases Appealed	2	23	14	11	29	6	9	55	34	30
<i>Precinct #4</i>										
Civil Cases Filed	1,217	1,479	1,086	1,255	1,107	1,142	943	249	999	872
Civil Cases Disposed	1,375	1,269	1,047	1,042	1,324	1,080	804	267	1,030	805
Civil Cases Appealed	32	12	12	16	12	14	15	5	17	23
Criminal Cases Filed	2,249	1,605	1,063	1,690	1,963	3,233	4,039	1,046	5,984	6,545
Criminal Cases Disposed	1,756	1,612	1,406	2,149	2,351	3,062	4,583	1,056	4,701	5,088
Criminal Cases Appealed	3	11	5	21	24	43	83	8	57	50
<b>Public Safety</b>										
<i>Sheriff</i>										
Daily average in County Jail	1,000	999	1,059	1,063	1,129	1,126	1,015	923	878	878
Number of persons booked	15,111	15,542	13,688	16,503	16,377	17,359	17,032	17,188	19,621	19,621
Number of Civil Processes	4,073	6,105	2,023	6,145	8,820	4,029	3,727	5,193	4,461	4,461

**GALVESTON COUNTY, TEXAS**  
**TABLE 5.2 - OPERATING INDICATORS BY FUNCTION (1)**  
**LAST TEN FISCAL YEARS**

<b>Function /Program</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>
<b>Road, Bridges &amp; Right-of-Way</b>										
<i>County Maintained Roads</i>										
Precinct #1	112.6 mi	102.9 mi	211.5 mi	211.9 mi	212.7 mi	208.9 mi	209 mi	211.3 mi	211.7 mi	211.7 mi
Precinct #2	196.8 mi	184.3 mi	113.2 mi	111.3 mi	113.4 mi	107.8 mi	108 mi	104.1 mi	104.8 mi	104.8 mi
Precinct #3	20.5 mi	18.1 mi	12.5 mi	12.5 mi	12.4 mi	11.1 mi	13.5 mi	14.5 mi	14.5 mi	15.3 mi
Precinct #4	63.8 mi	60.9 mi	4.8 mi	4.8 mi	4.8 mi	2.7 mi	2.7 mi	3.8 mi	3.8 mi	3.8 mi
<b>Health and Social Services</b>										
<i>Community Services</i>										
Community Clinics	2	2	2	2	2	2	2	2	2	2
Employees' On-Site Clinics	3	3	3	3	3	3	3	3	3	2
<b>Culture and Recreation</b>										
<i>County Parks Department</i>										
Park Permits Approved	554	507	273	530	552	549	1,045	966	800	411
Festival & Special Events Hosted	62	30	18	99	92	57	46	31	22	21
Vehicle Permits Sold	95,925	83,903	83,538	77,789	81,584	75,176	59,614	44,581	40,581	40,487
Golf Cart Permits Sold	11,664	10,882	10,781	10,039	9,511	8,163	7,847	5,151	4,825	4,972

(1) Source: Various county departments

(2) Source: Texas State Courts Website: [www.courts.state.tx.us/courts/jp.asp](http://www.courts.state.tx.us/courts/jp.asp)

(3) As a result of the renumbering of Justice Precincts, the new precincts include the historical information from their counterparts.

**GALVESTON COUNTY, TEXAS**  
**TABLE 5.3 - CAPITAL ASSET STATISTICS BY FUNCTION**  
**LAST TEN FISCAL YEARS**

(Continued)

<b>Function</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>
<b>General Government</b>										
Number of buildings	20	20	20	20	19	18	18	18	18	18
<b>Judicial</b>										
Number of courtrooms	20	20	20	20	20	20	20	20	21	21
<b>Public Safety</b>										
Jail capacity/number of beds (2)	1,187	1,187	1,187	1,187	1,187	1,187	1,187	1,187	1,187	1,187
Stations / substations	4	4	4	4	4	4	4	4	3	3
Sheriff's Department vehicles	218	194	186	186	184	174	173	155	121	113
Boats / seacrafts	6	6	6	6	6	6	8	7	7	7
Training facility	1	1	1	1	1	1	1	1	1	1
Animal facility	1	1	1	1	1	1	1	1	1	1
Sheriff's Department buildings	3	3	3	3	3	3	3	3	3	3
Medical Examiner building	1	1	1	1	1	1	1	1	1	1
Juvenile Justice buildings	4	4	4	4	4	4	4	4	4	4
Emergency Management buildings	2	2	2	2	2	1	1	1	1	1
Flood Control buildings	4	4	4	4	4	4	4	4	3	3
<b>Roads, Bridges, &amp; R.O.W.</b>										
Miles of county roads	394	366	342	340	343	331	333	334	335	336
Bridges	19	19	19	19	19	18	22	22	22	22
Motor Vehicles	20	16	16	16	18	18	27	34	37	37
Heavy and General Equipment	64	64	61	63	64	66	58	65	71	71
<b>Health and Social Services</b>										
Clinics	3	3	3	3	3	3	3	3	2	2
Animal Shelter	1	1	1	1	1	1	1	1	1	1
Mosquito Control vehicles	19	19	20	21	19	22	19	19	19	19
Airplanes	2	2	2	2	2	2	2	2	2	2
Airboat	1	1	1	1	1	1	1	1	1	1
Spray units	13	13	13	13	13	13	13	8	8	8
Senior Citizens centers	3	3	3	3	3	3	3	3	3	3
Senior Citizens vehicles	10	10	9	11	12	13	15	15	10	9

**GALVESTON COUNTY, TEXAS**  
**TABLE 5.3 - CAPITAL ASSET STATISTICS BY FUNCTION**  
**LAST TEN FISCAL YEARS**

	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>
<b>Culture and Recreation</b>										
Museum	1	1	1	1	1	-	-	-	-	-
Parks	23	24	24	24	24	24	23	23	23	23
Park acreage	1,367	1,395	1,395	1,395	1,395	1,395	1,385	1,385	1,385	1,385
Park buildings	18	18	18	13	12	12	11	11	20	20
Community centers	3	3	3	3	3	3	3	3	3	3
Athletic fields & courts	46	48	48	48	48	48	47	47	47	52
Boat launches	10	10	10	10	10	10	10	10	10	10
Campground sites	-	-	-	-	-	9	9	9	9	9
Trails (feet) (1)	31,680	31,680	31,680	31,680	31,680	31,680	31,680	31,680	31,680	31,680
Equestrian trails (feet) (1)	12,576	12,576	12,576	12,576	12,576	12,576	12,576	12,576	12,576	12,576
Vehicles	30	31	32	30	30	25	26	27	27	25
Parks heavy & general equipment	92	90	77	81	75	66	68	62	54	55
Beach maintenance equipment	7	7	6	8	9	11	12	20	22	20
<b>Conservation</b>										
Extension service vehicles	5	5	5	5	5	5	5	5	5	5

(1) Source: Galveston County Parks and Cultural Services Department. Trails data includes hiking, biking and walking.

(2) Source: Texas Commission on Jail Standards website

