

2024

**ANNUAL COMPREHENSIVE
FINANCIAL REPORT**



**Fiscal Year Ended
December 31, 2024**

**COMAL COUNTY, TEXAS
ANNUAL COMPREHENSIVE
FINANCIAL REPORT
2024**

**Issued by the
County Auditor's Office
Jessie D. Rahe, CPA
County Auditor**

**For the Fiscal Year Ended
December 31, 2024**

COMAL COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
For the Year Ended December 31, 2024

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**COMAL COUNTY, TEXAS
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2024**

INTRODUCTORY SECTION





OFFICE OF THE COUNTY AUDITOR

Jessie Rahe, CPA
County Auditor
150 North Seguin Avenue, Suite 2019
New Braunfels, Texas 78130
raheje@co.comal.tx.us
830-221-1200
Fax: 830-620-5592

March 27, 2025

Honorable District Judges
Honorable County Judge
Honorable County Commissioners
Comal County, Texas 78130

To the Honorable Judges, Commissioners, and Citizens of Comal County:

The County Auditor's Office proudly presents the Annual Comprehensive Financial Report of Comal County, Texas (the County) for the year ended December 31, 2024. The Texas Local Government Code section 114.025 requires a complete set of audited financial statements annually. This report was prepared in accordance with generally accepted accounting principles (GAAP) as promulgated by the *Governmental Accounting Standards Board*.

This report was prepared by the Comal County Auditor's Office. Management assumes full responsibility for the completeness and reliability of the information contained in this report, based on a comprehensive framework of internal controls that have been established for this purpose. The internal controls have been designed to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements since the cost of internal controls should not outweigh their benefits. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

The financial statements, for the year ended December 31, 2024, were audited by ABIP, P.C., Certified Public Accountants and Advisors and their unmodified (clean) opinion resulting from their examination is located at the front of the financial section of this report. Their audit was conducted in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*.

Management's discussion and analysis (MD&A) immediately follows the independent auditors' report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complement this letter of transmittal and should be read in conjunction with it.

PROFILE OF COMAL COUNTY

Comal County was the first of 128 counties created from the original Bexar County by the First Legislature of Texas. The Act creating the County was approved on March 24, 1846. Comal County gets its name from the Comal Springs and the Comal River that flow through New Braunfels, the County seat.

Comal County has an area of 575 square miles and the 2024 estimated population of 203,107 with the City of New Braunfels having an estimated population of 117,396. There are six other cities within Comal County, the City of Garden Ridge, the City of Schertz, the City of Selma, the City of Fair Oaks Ranch, the City of Bulverde and the City of Spring Branch. The City of Schertz, the City of Selma and the City of Fair Oaks Ranch are primarily located in other counties. Comal County varies in altitude from 650 to 1,700 feet above sea level and receives an annual rainfall of approximately 27.92 inches. The county enjoys a growing season of 265 days, with an average

minimum temperature in January of 36.1 degrees and an average maximum temperature in August of 98.6 degrees.

Comal County is governed by four Commissioners elected by precinct and a County Judge elected countywide which comprise the Commissioners' Court. The County is also divided into a number of different departments, each with its own legally constituted duties as prescribed by the Constitution of 1876, and/or legislative acts and each headed by either an elected or appointed official. The State court system is intertwined in the operation of Comal County as an entity.

As a subdivision of the State of Texas, the County provides only those services allowed by statute. This includes judicial, detention facilities, public safety, highways, flood control, health and limited social services, public improvements and general administrative services. Comal County also appoints the board and has oversight authority for the Water Oriented Recreation District (W.O.R.D.).

Commissioners' Court is required to adopt a final budget by no later than the close of the fiscal year. This annual budget serves as the foundation for Comal County's financial planning and control. The budget is prepared by fund, department, and line-item, and requires special approval from the Commissioners Court to make any transfers. The objective of budgetary control is to ensure compliance with legal provisions embodied in the annual Appropriations Budget. Budgets are adopted for the general, certain special revenue, and debt service funds on a GAAP basis. Budgets are prepared for grants-in-aid funds on a program year basis, which may differ from the County's fiscal year. Under state law, the budget cannot be exceeded in any expenditure category. The County Commissioners' Court may amend the budget once it has been adopted.

LOCAL ECONOMY

Comal County, ranked fourth on the nation's twenty-five fastest-growing counties by change in population from 2010 to 2019, grew by an estimated 9,179 people in 2024. As a result of this continued growth, 3,212 new home sites became available in subdivisions in the unincorporated areas of Comal County. The County's location between San Antonio and Austin provides opportunities for commuters to live in the County and work in one of these major cities.

Comal County's total civilian labor force grew by 3,054 from 84,927 in 2023 to 87,981 in 2024. The unemployment rate in Comal County was 3.3% at the end of 2024, which is an increase from the unemployment rate of 3.1% at the end of 2023.

Comal County has continued to enjoy a prosperous economy. The major sectors of Comal County's economy, manufacturing, tourism, distribution, and real estate continue to flourish with the growth of the County.

LONG-TERM FINANCIAL PLANNING

The County's General Fund balance increased in 2024 by \$576,250 resulting in an ending balance of \$74,057,584. The 2023 General Fund balance was \$73,481,334.

MAJOR INITIATIVES

Comal County received a total award of \$30,341,767 of the American Rescue Plan Act funds. The awarded grant funds are intended to help recovery from the economic and health effects of the COVID-19 pandemic. Commissioners Court has elected to construct a public health/emergency management facility and extended observation unit/crisis residential facility, purchase law enforcement vehicles and improve county boat ramps. During 2022, twenty-six new law enforcement vehicles with associated equipment and numerous county boat ramp improvements were completed. At the end of 2024, construction on the public health/emergency management facility began and is estimated to be completed within twelve months. The construction of the extended observation unit/crisis residential facility will begin April 2025 with the estimated completion early 2026.

At the end of 2024, Comal County approved the construction of Altgelt Lane Bridge, a project that includes horizontal and vertical alignments of Altgelt Lane and construction of a new span bridge across the Dry Comal Creek. The estimated completion of construction is later in 2025 and a cost of \$3,500,000.

Another major initiative is the Lower Smithson Valley Road improvement project which includes realigning the Lower Smithson Valley Road and construction of a bridge across the Cibolo Creek. Partnering with Bexar County, Comal County is contributing half of the construction costs, \$1,800,000 to the project with construction anticipated to begin in 2025.

FINANCIAL POLICY

The Comal County Commissioners Court maintains a conservative fiscal policy while responding to the needs of a rapidly growing county located between two of the fastest growing cities in the state. This policy has allowed the County to provide a high standard of services and infrastructure while maintaining a relatively low tax rate.

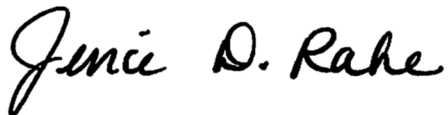
AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Comal County for its Annual Comprehensive Financial Report for the year ended December 31, 2023. This was the thirtieth consecutive year that the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

The preparation of the Annual Comprehensive Financial Report on a timely basis was made possible by the services of the entire staff of the County Auditor's Office with the primary role being that of Ms. Carissa Burgett and the efforts of our independent auditors, ABIP, P.C., Certified Public Accountants and Advisors. I hereby express my appreciation to all these individuals who participated in its preparation. I also appreciate the support of the District Judges in the efforts to improve the financial reporting by the County Auditor's Office.

Respectfully submitted,



Jessie D. Rahe, CPA
County Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Comal County
Texas**

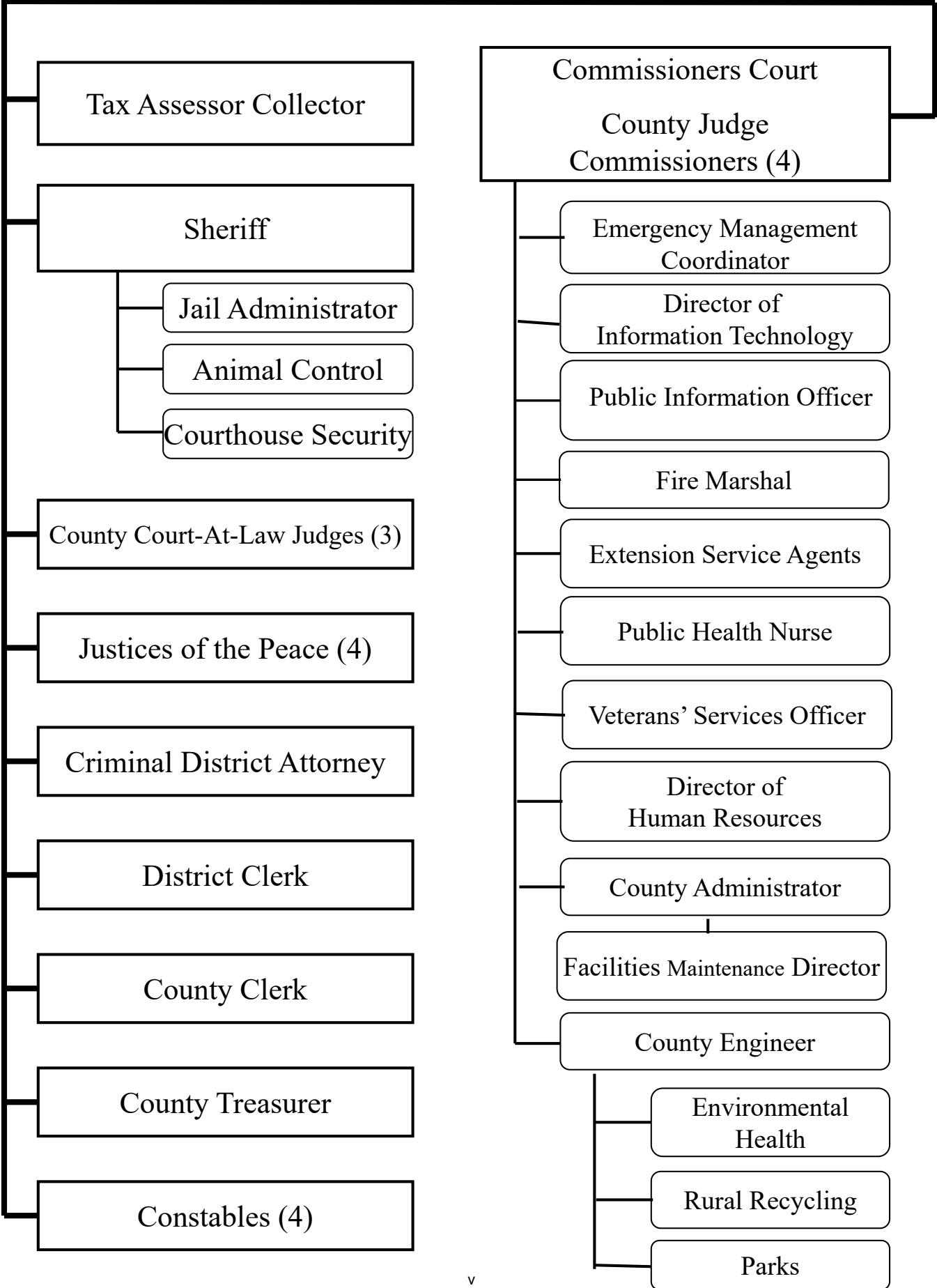
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

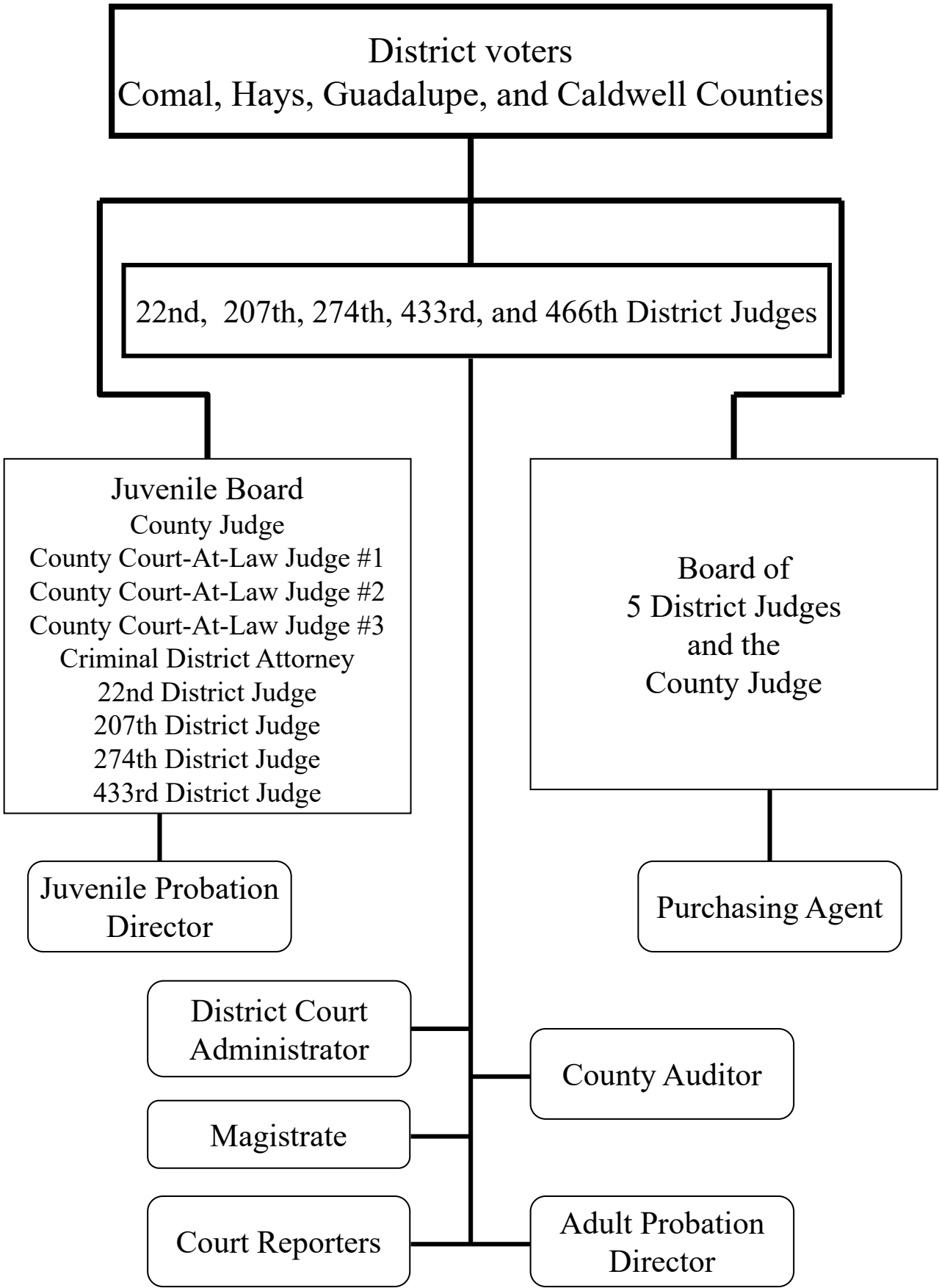
December 31, 2023

Christopher P. Morill

Executive Director/CEO

Comal County Voters





COMAL COUNTY, TEXAS
DIRECTORY OF OFFICIALS
December 31, 2024

		Area Code
<u>DISTRICT COURT</u>		<u>Phone #</u>
JUDGE, 22ND JUDICIAL DISTRICT	R. BRUCE BOYER Hays County Government Center San Marcos, Texas 78666	(512) 393-7700
JUDGE, 207TH JUDICIAL DISTRICT	TRACIE WRIGHT RENEAU Comal County Courthouse Annex 150 North Seguin, Suite 3086 New Braunfels, Texas 78130	(830) 221-1270
JUDGE, 274TH JUDICIAL DISTRICT	GARY L. STEEL Guadalupe County Courthouse Seguin, Texas 78155	(830) 303-4188
JUDGE, 433RD JUDICIAL DISTRICT	DIBRELL WALDRIP Comal County Courthouse Annex 150 North Seguin, Suite 3086 New Braunfels, Texas 78130	(830) 221-1270
JUDGE, 466TH JUDICIAL DISTRICT	STEPHANIE BASCON Comal County Courthouse Annex 150 North Seguin, Suite 3086 New Braunfels, Texas 78130	(830) 221-1270
CRIMINAL DISTRICT ATTORNEY	JENNIFER THARP Comal County Landa Annex 199 Main Plaza, Suite 2007 New Braunfels, Texas 78130	(830) 221-1300
DISTRICT CLERK	HEATHER KELLAR Comal County Courthouse Annex 150 North Seguin, Suite 3004 New Braunfels, Texas 78130	(830) 221-1251
COURT REPORTER	VALERIE DE LEON 22ND JUDICIAL DISTRICT Hays County Government Center San Marcos, Texas 78666	(512) 393-7700
COURT REPORTER	SHERI L. ROBERTS 207TH JUDICIAL DISTRICT Comal County Courthouse Annex 150 North Seguin, Suite 3086 New Braunfels, Texas 78130	(830) 221-1270
COURT REPORTER	RICHARD E. ROBERTS JR. 274TH JUDICIAL DISTRICT Guadalupe County Courthouse Seguin, Texas 78155	(830) 303-4188
COURT REPORTER	CINDY CUMMINGS 433RD JUDICIAL DISTRICT Comal County Courthouse Annex 150 North Seguin, Suite 3086 New Braunfels, Texas 78130	(830) 221-1270

COMAL COUNTY, TEXAS
DIRECTORY OF OFFICIALS
December 31, 2024

COURT REPORTER	FRANCES M. JANEZIC JUDGE, 466TH JUDICIAL DISTRICT Comal County Courthouse Annex 150 North Seguin, Suite 3086 New Braunfels, Texas 78130	(830) 221-1270
DISTRICT COURT ADMINISTRATOR	STEPHEN M. THOMAS Comal County Courthouse Annex 150 North Seguin, Suite 3086 New Braunfels, Texas 78130	(830) 221-1270
<u>COUNTY COURTS AT LAW</u>		
JUDGE, COUNTY COURT-AT-LAW #1	RANDAL C. GRAY Comal County Landa Annex 199 Main Plaza, Suite 1102 New Braunfels, Texas 78130	(830) 221-1180
JUDGE, COUNTY COURT-AT-LAW #2	CHARLES A. STEPHENS II Comal County Landa Annex 199 Main Plaza, Suite 1102 New Braunfels, Texas 78130	(830) 221-1180
JUDGE, COUNTY COURT-AT-LAW #3	DEBORAH WIGINGTON Comal County Landa Annex 199 Main Plaza, Suite 1102 New Braunfels, Texas 78130	(830) 221-1180
<u>COMMISSIONERS' COURT</u>		
COUNTY JUDGE	SHERMAN W. KRAUSE Comal County Courthouse 100 Main Plaza New Braunfels, Texas 78130	(830) 221-1100
COMMISSIONER, PRECINCT NO. 1	DOUGLAS J. LEECOCK Comal County Courthouse 100 Main Plaza New Braunfels, Texas 78130	(830) 221-1100
COMMISSIONER, PRECINCT NO. 2	SCOTT HAAG Comal County Courthouse 100 Main Plaza New Braunfels, Texas 78130	(830) 221-1100
COMMISSIONER, PRECINCT NO. 3	KEVIN K. WEBB Comal County Courthouse 100 Main Plaza New Braunfels, Texas 78130	(830) 221-1100
COMMISSIONER, PRECINCT NO. 4	JEN CROWNOVER Comal County Courthouse 100 Main Plaza New Braunfels, Texas 78130	(830) 221-1100

COMAL COUNTY, TEXAS
DIRECTORY OF OFFICIALS
December 31, 2024

JUSTICES OF THE PEACE

PRECINCT NO. 1	TOM P. CLARK 145 David Jonas Drive New Braunfels, Texas 78132	(830) 608-2025
PRECINCT NO. 2	JAMES R. WALKER 30470 Cougar Bend Bulverde, Texas 78163	(830) 387-7600
PRECINCT NO. 3	MIKE RUST 3079 West San Antonio Street New Braunfels, Texas 78132	(830) 221-1133
PRECINCT NO. 4	ASHLEY R. EVANS P. O. Box 2038 Canyon Lake, Texas 78133	(830) 964-3886

OTHER ELECTED COUNTY OFFICIALS

TAX ASSESSOR-COLLECTOR	KRISTEN H. HOYT 205 North Seguin Avenue New Braunfels, Texas 78130	(830) 221-1353
COUNTY CLERK	BOBBIE B. KOEPP Comal County Courthouse Annex 150 North Seguin, Suite 1037 New Braunfels, Texas 78130	(830) 221-1230
COUNTY TREASURER	RENEE L. COUCH Comal County Courthouse Annex 150 North Seguin, Suite 2037 New Braunfels, Texas 78130	(830) 221-1220
COUNTY SHERIFF	MARK W. REYNOLDS 3005 W. San Antonio Street New Braunfels, Texas 78130	(830) 620-3400

CONSTABLES

PRECINCT NO. 1	CHARLIE MOTZ 145 David Jonas Drive New Braunfels, Texas 78132	(830) 620-3814
PRECINCT NO. 2	RANDY M. CHEATUM 2350 Bulverde Road Bulverde, Texas 78163	(830) 438-3117
PRECINCT NO. 3	JOSEPH C. ACKERMAN 3079 West San Antonio Street New Braunfels, Texas 78132	(830) 221-1121

COMAL COUNTY, TEXAS
DIRECTORY OF OFFICIALS
December 31, 2024

PRECINCT NO. 4	ALICE M. FLORES P. O. Box 2038 Canyon Lake, Texas 78133	(830) 964-4526
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OTHER COUNTY OFFICIALS

COUNTY ADMINISTRATOR	THOMAS HORNSETH 100 Main Plaza New Braunfels, Texas 78130	(830) 608-2068
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COUNTY AUDITOR	JESSIE D. RAHE, CPA Comal County Courthouse Annex 150 North Seguin, Suite 2019 New Braunfels, Texas 78130	(830) 221-1200
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COUNTY EMERGENCY MANAGEMENT COORDINATOR	JEFF KELLEY 100 Main Plaza New Braunfels, Texas 78130	(830) 221-1108
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COUNTY ENGINEER	ROBERT BOYD 195 David Jonas Drive New Braunfels, Texas 78130	(830) 608-2090
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COUNTY EXTENSION AGENT - COUNTY COORDINATOR / AGRICULTURAL & NATURAL RESOURCES	JASON MANGOLD 325 Resource Drive New Braunfels, Texas 78130	(830) 620-3440
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COUNTY EXTENSION AGENT - HORTICULTURE	BRITNAY MEYER 325 Resource Drive New Braunfels, Texas 78130	(830) 620-3440
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COUNTY EXTENSION AGENT - FAMILY & COMMUNITY HEALTH	AMANDA MOLINA 325 Resource Drive New Braunfels, Texas 78130	(830) 620-3440
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COUNTY EXTENSION AGENT - 4-H / YOUTH DEVELOPMENT	LAUREN STROM 325 Resource Drive New Braunfels, Texas 78130	(830) 620-3440
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COUNTY FIRE MARSHAL	KORY KLABUNDE 145 David Jonas Drive New Braunfels, Texas 78132	(830) 964-2786
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COUNTY HEALTH NURSE	CHERYL L. FRASER 178 East Mill Street, Suite 210 New Braunfels, Texas 78130	(830) 221-1150
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**COMAL COUNTY, TEXAS
DIRECTORY OF OFFICIALS
December 31, 2024**

HUMAN RESOURCES DIRECTOR	JERRI HETTINGER 1297 Church Hill Drive New Braunfels, Texas 78130	(830) 643-5859
INFORMATION TECHNOLOGY DIRECTOR	LANA SPIESS 150 North Seguin, Suite 2042 New Braunfels, Texas 78130	(830) 643-5808
COUNTY JUVENILE OFFICER	DANIEL COLLINS 171 East Mill Street New Braunfels, Texas 78130	(830) 221-1290
COUNTY PURCHASING AGENT	JOSE DAVILA 1297 Church Hill Drive New Braunfels, Texas 78130	(830) 643-5850
COUNTY VETERANS SERVICE OFFICER	MICHAELLE DAVIS 345 Landa Street New Braunfels, Texas 78130	(830) 221-1170



**COMAL COUNTY, TEXAS
ANNUAL COMPREHENSIVE
FINANCIAL REPORT
2024**

FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

To the Honorable Judge
and County Commissioners
Comal County, Texas

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Comal County, Texas, as of and for the year ended December 31, 2024 and the related notes to the financial statements, which collectively comprise Comal County, Texas' basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Comal County, Texas, as of December 31, 2024 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 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 Comal 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.

Responsibility 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 Comal County, Texas' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Comal County, Texas' 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 Comal County, Texas' 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, schedule of changes in the net pension liability and related ratios, schedule of employer contributions—retirement system, schedule of changes in other postemployment benefit liability—group term life and related ratios, schedule of changes in other postemployment benefit liability—retiree health care and related ratios, and the related notes to required supplementary information, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Comal County, Texas' basic financial statements. The accompanying combining and individual nonmajor fund financial statements and schedule of expenditures of federal and state awards, as required by Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the *State of Texas Single Audit Circular*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal and state awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 27, 2025, on our consideration of Comal County, Texas' 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 Comal County, Texas' 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 Comal County, Texas' internal control over financial reporting and compliance.

ABIP, PC

San Antonio, Texas
March 27, 2025

MANAGEMENT’S DISCUSSION AND ANALYSIS

This section of Comal County’s annual financial report presents our discussion and analysis of the County’s financial performance during the fiscal year ended December 31, 2023. Please read it in conjunction with the County’s financial statements, which follow this section.

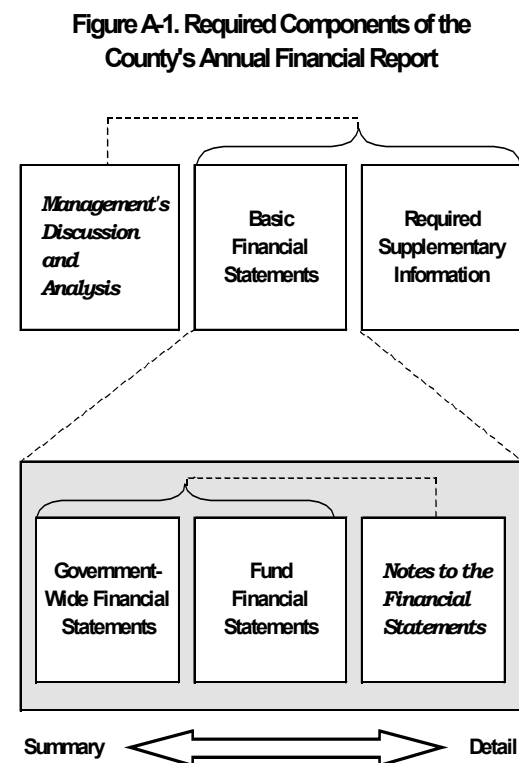
FINANCIAL HIGHLIGHTS

- The County’s total combined net position exceeded its liabilities and deferred inflows of resources by \$321,689,804 at December 31, 2024.
- The County’s total net position increased by \$22,420,096 over the prior year.
- The general fund’s fund balance increased to \$74,057,584 at the end of 2024, an increase of \$5,76,250 over 2023.

OVERVIEW OF THE FINANCIAL STATEMENTS

The financial section of this annual report consists of four parts—*management’s discussion and analysis* (this section), the *basic financial statements*, *required supplementary information*, and *other supplementary information*. The basic financial statements include two kinds of statements that present different views of the County:

- The first two statements are *government-wide financial statements* that provide assets, deferred outflows of resources, liabilities and deferred inflows of resources and information about the County’s overall financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the government, reporting the County’s operations in more detail than the government-wide statements.
- The *governmental funds* statements tell how *general government* services were financed in the *short term* as well as what remains for future spending.
- *Proprietary fund* statements offer *short- and long-term* financial information about the activities the government operates *like businesses*, such as self-funded health insurance.
- *Fiduciary fund* statements provide information about the financial relationships in which the County acts solely as a *trustee or agent* for the benefit of others, to whom the resources in question belong.



The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and are related to one another.

Figure A-2 summarizes the major features of the County's financial statements, including the portion of the County government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

Figure A-2. Major Features of the County's Government-wide and Fund Financial Statements

Type of Statements	Government-wide	Fund Statements		
		Governmental Funds	Proprietary Funds	Fiduciary Funds
Scope	Entire County's government (except fiduciary funds) and the County's component units	The activities of the County that are not proprietary or fiduciary	Activities the County operates similar to private businesses: self insurance	Instances in which the County is the trustee or agent for someone else's resources
Required financial statements	Statement of net position	Balance sheet	Statement of net position	Statement of fiduciary net position
	Statement of activities	Statement of revenues, expenditures and changes in fund balances	Statement of revenues, expenses and changes in fund net position Statement of cash flows	Statement of changes in fiduciary net position
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Type of asset / liability information	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter, no capital assets	All assets and liabilities, both financial and capital, and short-term and long-term	All assets and liabilities, both short-term and long-term; the County's funds do not currently contain capital assets, although they can.
Type of inflow / outflow information	All revenue and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenue and expenses during the year, regardless of when cash is received or paid	All revenue and expenses during the year, regardless of when cash is received or paid

Government-wide Statements

The government-wide statements report information about the County as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the County's net position and how they have changed. Net position—the difference between the County's assets and liabilities—is one way to measure the County's financial health or *position*.

- Over time, increases or decreases in the County's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the County, one should consider additional non-financial factors such as changes in the County's tax base.

The government-wide financial statements of the County include the *Governmental Activities*. Most of the County's basic services are included here, such as the justice system, public safety, corrections, infrastructure, and health services. Property taxes, sales taxes, fees of office, charges for services and grants finance these activities.

Fund Financial Statements

Fund financial statements are groupings of related accounts that are 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 finance-related legal compliance. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-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 ninety-eight individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, the Road and Bridge Fund, the Capital Projects Fund, the Debt Service Fund and the American Rescue Plan Act Fund, all of which are considered to be major funds. Data from other governmental funds are combined into a single, aggregated presentation. Individual data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Proprietary funds—The County maintains just one type of proprietary fund. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to report activities that provide supplies and services for the County's other programs and activities—such as the County's Self Insurance Fund. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Fiduciary funds—Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to the Basic Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes can be found on pages 24-59.

Required and Other Supplementary Information is presented concerning the County's major funds. The General Fund, the Road and Bridge Fund, the Capital Projects Fund, the Debt Service Fund and the American Rescue Plan Act Fund are the County's major funds. The County adopts annual budgets for the General Fund, the Road and Bridge Fund, the Debt Service Fund and the American Rescue Plan Act Fund. A budgetary comparison schedule, which includes the original and final amended budget and actual figures, has been provided to demonstrate compliance with this budget. The Capital Projects Fund is budgeted on a project basis instead of an annual basis. Required and other supplementary information can be found on pages 60-97.

The combining and individual fund statements and schedules referred to earlier provide information for non-major governmental funds, internal service funds and fiduciary funds and are presented immediately following the required supplementary information. Additionally, the County legally adopts budgets for a number of other governmental funds. Budgetary comparison schedules and combining and individual fund statements and schedules can be found on pages 98-221.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

GASB 34, Basic Financial Statements-and Management’s Discussion and Analysis-for State and Local Governments require that the County provide a comparative analysis of government-wide data.

The County’s combined net position was \$321,689,804 at December 31, 2024. (See Table A-1).

Table A-1

Comal County Net Position December 31,		2024	2023
	Governmental Activities	Governmental Activities	Governmental Activities
Current assets	\$ 261,330,067	\$ 254,113,923	
Non-current assets			
Capital assets	302,920,561	292,688,378	
Total assets	<u>564,250,628</u>	<u>546,802,301</u>	
Deferred outflows of resources	13,236,280	15,378,937	
Other liabilities	87,465,770	84,818,861	
Long-term liabilities	113,585,532	123,622,265	
Total liabilities	<u>201,051,302</u>	<u>208,441,126</u>	
Deferred inflows of resources	54,745,802	54,470,404	
Net position:			
Net investment in capital assets	201,783,928	185,783,046	
Restricted	41,392,677	41,699,720	
Unrestricted	78,513,199	71,786,942	
Total net position	<u>\$ 321,689,804</u>	<u>\$ 299,269,708</u>	

Change in net position. The County’s total revenues were \$155,292,582. A significant portion, 57% (\$88,131,800) of the County’s revenue comes from property taxes. (See Table A-2.) Other Taxes account for 21% (\$32,001,947). Grants and contributions make up 8% (\$12,079,248) of revenues. The remaining 15% of revenues (\$23,079,587) comes from other sources such as charges for services, interest earnings and reimbursements.

- Property tax revenue increased \$8,911,903 over 2023 as a result of continued growth of the County and new construction.
- Population and economic growth contributed to the sales tax revenue increase of \$1,430,110 over 2023.
- Interest on deposits increased by 21% over 2023 due largely to the amount of the County’s deposits and favorable interest rates.

**Figure A-3
County Sources of Revenue - Governmental
Activities**

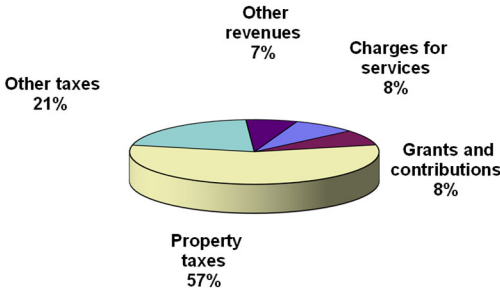
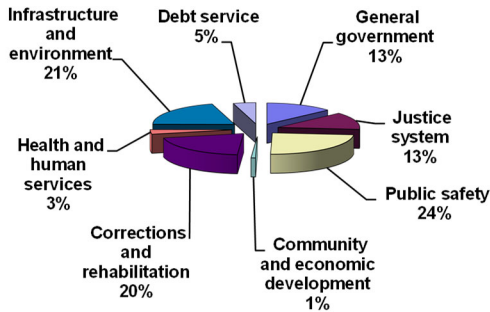


Figure A-4
County Expenses by Function
Governmental Activities



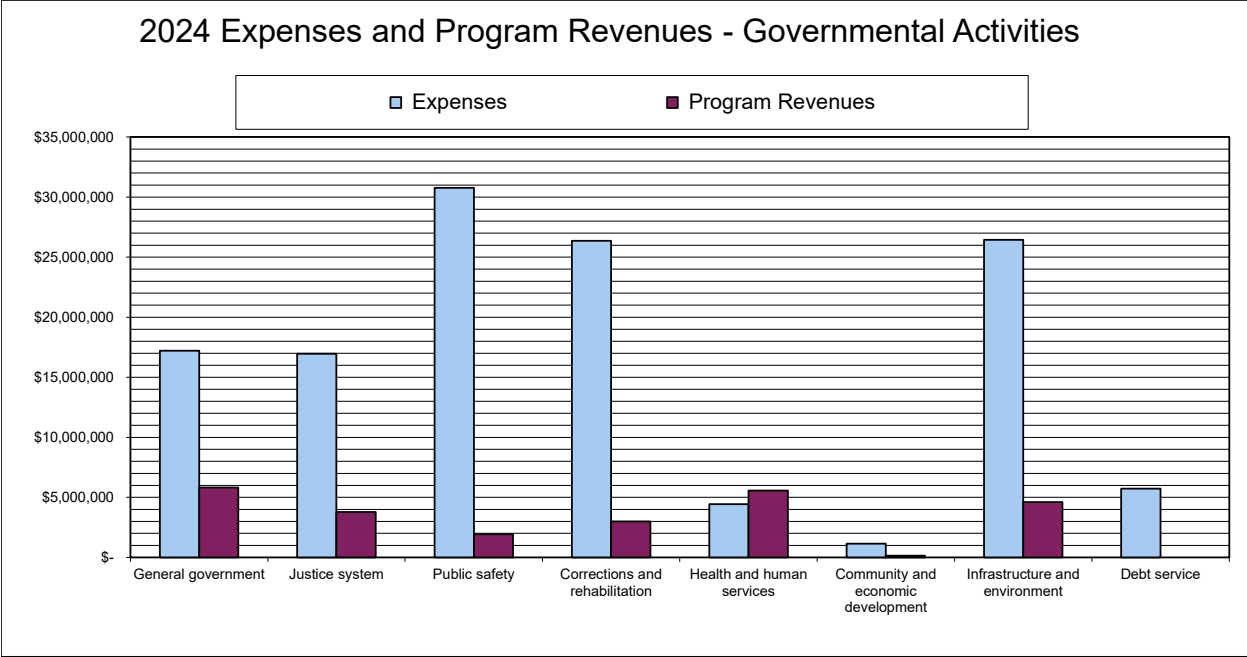
- The total cost of all programs and services was \$129,043,669; of these costs \$30,776,074 (24%) was for public safety, \$26,368,598 (20%) for corrections and rehabilitation, \$17,209,389 (13%) for general government, \$26,437,633 (21%) for infrastructure and \$16,955,904 (13%) for justice system. Other programs account for the remaining 9%. All programs and services had increases in their operations in 2024.

- There was an overall increase in expenses of \$12,672,550 for 2024. This increase is due largely to purchases of public safety vehicles, increases in payroll and operating costs.

Table A-2

Comal County
Changes in Net Position
December 31

	<u>2024</u> <u>Governmental</u> <u>Activities</u>	<u>2023</u> <u>Governmental</u> <u>Activities</u>
REVENUES:		
Program revenues:		
Charges for services	\$ 12,772,502	\$ 13,856,635
Operating grants and contributions	3,270,306	2,906,971
Capital grants and contributions	8,808,942	8,469,894
General revenues:		
Taxes:		
Property taxes	88,131,800	79,219,897
Other taxes	32,001,947	29,183,580
Other	10,307,085	9,455,931
Total revenues	<u>155,292,582</u>	<u>143,092,908</u>
EXPENSES:		
General government	17,209,389	17,484,783
Justice system	16,955,904	15,375,920
Public safety	30,776,074	26,851,306
Corrections and rehabilitation	26,368,598	24,643,972
Health and human services	4,433,138	5,273,600
Community and economic development	1,134,937	1,161,674
Infrastructure and environment	26,437,633	21,245,364
Debt service	5,727,996	4,334,500
Total expenses	<u>129,043,669</u>	<u>116,371,119</u>
Change in net position	26,248,913	26,721,789
Beginning net position	299,269,708	272,547,919
Restatement of net position	(3,828,817)	-
Ending net position	<u>\$ 321,689,804</u>	<u>\$ 299,269,708</u>



The above table shows a comparison of revenue and grants generated by the program compared to expenses of the program. The excess expenses are paid with general revenues.

FINANCIAL ANALYSIS OF THE COUNTY’S FUNDS

Governmental Funds

The County’s major general government functions are contained in the General, Special Revenue, Debt Service, and Capital Projects Funds. The focus of the County’s governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County’s financing requirements.

At December 31, 2024, the County’s governmental funds reported combined fund balances of \$128,959,936, an increase of \$4,583,021 in comparison with the prior year. Approximately 55% of the combined fund balances constitute unassigned fund balance, which is available to meet the County’s current and future needs. Approximately 1% of the combined fund balance is in the debt service fund and is restricted for payment of county debt and approximately 1% of the combined fund balance is in the capital projects fund and is restricted to various capital projects. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has been committed to encumbrances and grant expenses.

The General Fund is the chief operating fund of the County. At December 31, 2024, the General Fund reported revenues of \$102,688,050, an increase of \$8,992,685 or about 10% over the prior year. The County’s revenues exceeded budget in all of the categories in the General Fund with the exception of ad valorem taxes and charges for services. Ad valorem taxes increased by approximately 16% or \$8,099,818 above 2023 despite the lower tax rate due to the new property value added during the year. Sales tax revenues exceeded budgeted revenue by \$3,635,794 which is attributed to the continued population growth and favorable economy. Interest income exceeded budgeted revenue by \$3,636,869.

Expenditures in the General Fund increased by \$15,190,394 or about 18% compared to 2023. The increased expenditures can be attributed to new personnel positions in addition to an increase in pay for all personnel. Another contributor to this increase was the \$5,369,385 of capital and non-capital equipment purchased during 2024.

The fund balance in the County's General Fund increased by \$576,250 during the current fiscal year.

Key factors in this increase were as follows:

- Increased sales tax revenue due to continued growth in the County.
- Increased interest income on deposits due to favorable interest rates and amount of County deposits.
- Lower than budgeted expenditures due to conservative spending by departments and unfilled positions.

The Road and Bridge Fund is the County's second major fund. At December 31, 2024, the Road and Bridge fund reported revenues of \$21,752,221, an increase of \$6,798,890 or 45% more than the prior year. The increase is due to an increase in ad valorem taxes, auto registrations and titles, charges for services, interest on deposits, and miscellaneous revenue.

Expenditures in the Road and Bridge Fund increased \$3,300,308 from 2023. The increase was due to an increase in payroll, road improvements and overall maintenance operations.

The fund balance in the Road and Bridge fund increased by \$3,159,970 during the current fiscal year. The key factors in this increase were actual expenditures were less than anticipated coupled with actual revenues received greater than budgeted.

The Capital Projects Fund is the County's third major fund and is used to account for receipts and disbursements relating to the acquisition or construction of major capital projects. At December 31, 2024, the fund balance decreased by \$3,325,889 from the prior year. This is the result of expenditures on capital projects transferred to The American Rescue Plan Fund.

The Debt Service Fund is used to account for receipts and disbursements relating to the County's long-term bonded debt obligations. At December 31, 2024, the fund balance decreased \$639,524 from the prior year due to decreased ad valorem tax revenue received as a result of a lower allocated tax rate. The County budgets this fund annually to cover the annual debt obligations due during the year. The actual revenues were less than budgeted by \$2,366.

The American Rescue Plan Act Fund is major special revenue fund used to account for grant funds restricted by the American Rescue Plan Act received during 2022. At December 31, 2024, the fund balance totaled \$6,505,454, an increase of \$4,811,182 due mainly to transfers into the fund and the interest on deposits.

Proprietary funds – Internal service funds provide the same type of information found in the government-wide financial statements, but in more detail. The County has one internal service fund used to report activities that provide services and supplies to the County's other programs and activities.

The Comal County Health Insurance fund reports the activities connected with the County's self-insurance program for employee health insurance. At December 31, 2024, the net position increased \$1,006,313 or 25% from the prior year. The increase is due to decrease in medical claims paid.

General Fund Budgetary Highlights

Actual revenues were \$7,090,227 in excess of the budget. The most significant variances between the budget and actual revenues were increases in sales and use taxes and interest income.

Since the County budgets by line-item, there were 138 budget amendments and line-item transfers during the year which resulted in a \$3,195,460 decrease in the budgeted expenditures for all budgeted funds with \$1,195,556 decrease in the general fund. Line-item transfers were made to cover additional costs that arose in numerous lines. The actual expenditures in the general fund for 2024 were \$8,939,863 below the final amended budget.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2024, the County had invested \$302,920,561 in capital assets for its governmental activities. This investment in capital assets includes land, improvements, buildings, intangibles, right-to-use leases - equipment, right-to-use SBITA assets, infrastructure, equipment and vehicles.

Table A-3

Comal County's Capital Assets (net of depreciation)

	2024	2023
	Governmental	Governmental
	Activities	Activities
Land	\$ 27,028,980	\$ 23,462,386
Buildings	127,900,274	131,873,043
Improvements other than buildings	4,606,315	3,052,636
Furniture, fixtures and equipment	24,548,929	17,921,070
Intangibles	663,923	811,854
Right-to-use leases - equipment	4,278,148	4,453,152
Right-to-use SBITA asset	644,369	687,575
Infrastructure	104,577,983	105,414,714
Construction in process	8,671,640	5,011,948
Net capital assets	<u>\$ 302,920,561</u>	<u>\$ 292,688,378</u>

Major capital asset events during the current year included the following:

- Construction in process expenditures totaling \$3,659,692 incurred due to construction of new health and human services buildings funded by the American Rescue Plan Act Fund.
- The County spent \$10,904,647 on new vehicles and road construction equipment for public safety and infrastructure and environment.
- The County accepted \$4,021,575 in capital contributions.

Additional information on Comal County's capital assets can be found in note 1.D.4. on page 30 and in note 3.C. on page 38.

Long Term Debt

At year-end the County had \$96,972,514 in long-term debt outstanding as shown in Table A-4. More detailed information about the County's debt is presented in the Notes to the Financial Statements in note 3.E. on pages 40 – 44.

Bond Ratings

The County's bonds presently carry "Aaa" ratings with underlying ratings as follows: Moody's Investor Services "Aa1" and Standard & Poors "A".

Table A-4

Comal County's Long Term Debt

	<u>2024</u> <u>Governmental</u> <u>Activities</u>	<u>2023</u> <u>Governmental</u> <u>Activities</u>
Bonds, notes payable & bond premiums	\$ 96,972,514	\$ 105,946,672
	<u>\$ 96,972,514</u>	<u>\$ 105,946,672</u>

ECONOMIC FACTORS

Comal County's unemployment rate decreased to 3.3% at year-end, down from 3.6% at the end of 2023. This is more favorable than the state's average of 4.2% and the national average rate of 4.1%.

The County has experienced major growth between 2014 and 2024. The County's population has increased over those ten years from 123,694 to 212,286, which represents a 58% increase. Appraised property values used for the 2025 budget will increase by \$2.6 billion or 9% over the 2024 budget. The County adopted a tax rate of \$0.264230/\$100 valuation to fund the 2025 budget. The total anticipated revenues for the County's 2025 budget total \$137.6 million. Amounts available for appropriation for the 2025 General Fund budget are \$103.5 million, compared to the final 2024 budget of \$95.6 million. Total expenditures for all operating funds, including the General Fund, for 2025 are budgeted at \$162.2 million, which is 2% decrease from the previous year.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report or separately issued component unit financial statements, or need additional financial information, contact the County Auditor's Office, 150 North Seguin Street, Suite 2019, New Braunfels, Texas 78130.

**COMAL COUNTY, TEXAS
ANNUAL COMPREHENSIVE
FINANCIAL REPORT
2024**

BASIC FINANCIAL STATEMENTS

COMAL COUNTY, TEXAS
STATEMENT OF NET POSITION
December 31, 2024

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 140,939,519
Investments	59,465,774
Receivables (net of allowance for uncollectables):	
Current ad valorem taxes	50,400,589
Delinquent ad valorem taxes	2,140,090
Sales and use taxes	5,007,014
Miscellaneous	725,828
Lease	37,691
Due from others	1,432,505
Materials & supplies inventory, at cost	1,181,057
Capital assets (net of accumulated depreciation):	
Land	27,028,980
Buildings	127,900,274
Improvements other than buildings	4,606,315
Furniture, fixtures and equipment	24,548,929
Intangibles	663,923
Right-to-use leases - equipment	4,278,148
Right-to-use SBITA asset	644,369
Infrastructure	104,577,983
Construction in process	8,671,640
Total assets	564,250,628
DEFERRED OUTFLOWS OF RESOURCES	
Deferred charge on refunding	135,716
OPEB-retiree health care	639,647
OPEB-group term life	406,926
Pension	12,053,991
Total deferred outflow of resources	13,236,280
LIABILITIES	
Accounts payable	6,126,710
Accrued wages payable	1,748,722
Accrued interest payable	2,700,640
Due to other agencies	611,130
Unearned revenues	65,205,306
Noncurrent liabilities:	
Due within one year	11,073,262
Due in more than one year	113,585,532
Total liabilities	201,051,302
DEFERRED INFLOWS OF RESOURCES	
Current property taxes levied for subsequent period	52,104,760
Leases	36,895
OPEB-group term life	382,583
OPEB-retiree health care	1,909,397
Pension	312,167
Total deferred outflow of resources	54,745,802
NET POSITION	
Net investment in capital assets	201,783,928
Restricted for:	
Restricted - debt service	1,744,072
Restricted - road and bridge	9,218,487
Restricted - general government	7,539,197
Restricted - community services and programs	681,382
Restricted - corrections and rehabilitation	3,138,675
Restricted - health and human services	8,550,205
Restricted - justice	4,579,278
Restricted - public safety	2,245,968
Restricted - infrastructure and environmental	3,695,412
Unrestricted	78,513,200
Total net position	\$ 321,689,804

COMAL COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2024

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government:					
Governmental activities:					
General government	\$ 17,209,389	\$ 5,861,298	\$ (44,066)	\$ -	\$ (11,392,157)
Justice system	16,955,904	3,035,037	756,876	-	(13,163,991)
Public safety	30,776,074	1,250,368	238,701	445,295	(28,841,710)
Corrections and rehabilitation	26,368,598	1,549,972	1,440,266	-	(23,378,360)
Health and human services	4,433,138	417,146	808,814	4,342,072	1,134,894
Community and economic development	1,134,937	116,689	18,704	-	(999,544)
Infrastructure and environment	26,437,633	541,992	51,011	4,021,575	(21,823,055)
Debt service	5,727,996	-	-	-	(5,727,996)
Total governmental activities	<u>129,043,669</u>	<u>12,772,502</u>	<u>3,270,306</u>	<u>8,808,942</u>	<u>(104,191,919)</u>
Total primary government	<u>\$ 129,043,669</u>	<u>\$ 12,772,502</u>	<u>\$ 3,270,306</u>	<u>\$ 8,808,942</u>	<u>(104,191,919)</u>
General revenues:					
Ad valorem taxes					88,131,800
Sales and use tax					25,635,794
Auto registration and title					5,018,963
Mixed drink taxes					1,347,190
Interest on deposits					9,110,177
Miscellaneous revenue					1,069,321
Sale of assets					127,587
Total general revenues					<u>130,440,832</u>
Change in net position					26,248,913
Net position - beginning					299,269,708
Restatement of net position					(3,828,817)
Net position - ending					<u>\$ 321,689,804</u>

COMAL COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2024

	General Fund	Road and Bridge	Capital Projects	Debt Service	American Rescue Plan Act	Other Governmental Funds	Total Governmental Funds
ASSETS							
Cash and cash equivalents	\$ 59,179,581	\$ 9,866,702	\$ 691,054	\$ 6,286,042	\$ 27,514,582	\$ 31,867,550	\$ 135,405,511
Investments	43,188,050	10,675,519	-	2,013,213	3,588,992	-	59,465,774
Receivables (net of allowance for uncollectables)							
Current ad valorem taxes	36,805,753	7,133,805	-	5,941,058	-	519,973	50,400,589
Delinquent ad valorem taxes	1,516,660	320,009	-	281,608	-	21,813	2,140,090
Sales and use taxes	5,007,014	-	-	-	-	-	5,007,014
Miscellaneous	227,763	44,128	-	-	2,332	451,605	725,828
Lease	37,691	-	-	-	-	-	37,691
Due from other funds	1,049,701	955	-	-	-	9,743	1,060,399
Due from others	982,538	-	-	-	-	-	982,538
Inventory, at cost	10,879	1,170,178	-	-	-	-	1,181,057
Total assets	\$ 148,005,630	\$ 29,211,296	\$ 691,054	\$ 14,521,921	\$ 31,105,906	\$ 32,870,684	\$ 256,406,491
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable - trade	\$ 3,057,944	\$ 295,395	\$ -	\$ -	\$ 1,734,631	\$ 461,434	\$ 5,549,404
Accrued wages payable	1,566,944	171,527	-	-	-	10,251	1,748,722
Unearned revenues - ad valorem taxes	312,115	61,364	-	57,952	-	4,488	435,919
Unearned revenues	30,656,994	5,858,221	-	6,553,486	22,591,383	689,202	66,349,286
Due to other agencies	306,850	11	-	-	272,387	31,882	611,130
Due to other funds	6	2,750	-	1,697	2,051	603,934	610,438
Total liabilities	35,900,853	6,389,268	-	6,613,135	24,600,452	1,801,191	75,304,899
Deferred inflows of resources:							
Current property taxes levied for subsequent period	36,990,753	7,133,805	-	5,941,058	-	519,973	50,585,589
Delinquent ad valorem taxes	1,019,545	258,644	-	223,656	-	17,326	1,519,171
Leases	36,895	-	-	-	-	-	36,895
Total deferred inflows of resources	38,047,193	7,392,449	-	6,164,714	-	537,299	52,141,655
Fund balances:							
Non-spendable	10,879	1,170,178	-	-	-	-	1,181,057
Restricted - debt service	-	-	-	1,744,072	-	-	1,744,072
Restricted - road and bridge	-	9,218,487	-	-	-	-	9,218,487
Restricted - general government	-	-	-	-	-	7,539,197	7,539,197
Restricted - community services and programs	-	-	-	-	-	681,382	681,382
Restricted - construction projects	-	-	691,054	-	-	-	691,054
Restricted - general government	-	-	-	-	-	-	-
Restricted - corrections and rehabilitation	-	-	-	-	-	3,138,675	3,138,675
Restricted - health and human services	-	-	-	-	-	8,550,205	8,550,205
Restricted - justice	-	-	-	-	-	4,579,278	4,579,278
Restricted - public safety	-	-	-	-	-	2,245,968	2,245,968
Restricted - infrastructure and environmental	-	-	-	-	-	3,695,412	3,695,412
Committed - community services and programs	38,791	-	-	-	-	200	38,991
Committed - infrastructure and environmental	564,944	5,040,914	-	-	-	12,308	5,618,166
Committed - corrections and rehabilitation	219,273	-	-	-	-	53,753	273,026
Committed - health and human services	77,137	-	-	-	6,505,454	2,652	6,585,243
Committed - justice	6,541	-	-	-	-	38,471	45,012
Committed - public safety	1,955,423	-	-	-	-	-	1,955,423
Committed - general government	469,613	-	-	-	-	59,422	529,035
Unassigned	70,714,983	-	-	-	-	(64,729)	70,650,254
Total fund balances	74,057,584	15,429,579	691,054	1,744,072	6,505,454	30,532,194	128,959,937
Total liabilities and fund balances	\$ 148,005,630	\$ 29,211,296	\$ 691,054	\$ 14,521,921	\$ 31,105,906	\$ 32,870,684	\$ 256,406,491

COMAL COUNTY, TEXAS
RECONCILIATION OF BALANCE SHEET - GOVERNMENTAL FUNDS TO
STATEMENT OF NET POSITION
December 31, 2024

Total fund balances - governmental funds		\$	128,959,937
Amounts reported for <i>governmental activities</i> in the statement of net Position are different because:			
Capital assets used in governmental activities are expensed in the funds.			302,920,561
Payables for bond principal which are not due in the current period are not reported in the funds.			(95,415,000)
Payables for right-to-use leases - equipment			(4,517,845)
Payables for right-to-use SBITA assets			(473,044)
Bond premiums are an other resource in the funds.			(1,557,514)
Payables for bond interest which are not due in the current period are not reported in the funds.			(2,700,640)
Compensated absences which are not due in the current period are not reported in the funds.			(6,077,770)
Recognition of the County's net pension liability required by GASB Statement No. 68 and the changes in deferred outflows and inflows of resources related to the TCDRS liability is not reported in the funds.			
	Net pension liability	(9,988,199)	
	Deferred outflows of resources - TCDRS	12,053,991	
	Deferred inflows of resources - TCDRS	<u>(312,167)</u>	1,753,625
Recognition of the County's other post employment benefits liability - retiree health care required by GASB Statement No. 75 and the changes in deferred outflows and inflows of resources related to the OPEB liability is not reported in the funds.			
	OPEB liability - retiree health care	(4,927,073)	
	Deferred outflows of resources - retiree health care	639,647	
	Deferred inflows of resources - retiree health care	<u>(1,909,397)</u>	(6,196,823)
Recognition of the County's other post employment benefits liability - group term life required by GASB Statement No. 75 and the changes in deferred outflows and inflows of resources related to the OPEB liability is not reported in the funds.			
	OPEB liability - group term life	(1,702,349)	
	Deferred outflows of resources - group term life	406,926	
	Deferred inflows of resources - group term life	<u>(382,583)</u>	(1,678,006)
Deferred amounts on refunding are deferred outflows of resources and, therefore, are not reported in the funds.			135,716
Internal service funds assets and liabilities are included in the governmental activities in the statement of net position.			4,956,708
Property tax receivable unavailable to pay current year expenditures is deferred in the funds.			<u>1,579,899</u>
Net position of governmental activities - statement of net position		<u>\$</u>	<u>321,689,804</u>

COMAL COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2024

	General Fund	Road and Bridge	Capital Projects	Debt Service	American Rescue Plan Act	Other Governmental Funds	Total Governmental Funds
REVENUES							
Taxes:							
Ad valorem	\$ 60,257,402	\$ 15,220,524	\$ -	\$ 11,214,418	\$ -	\$ 873,919	\$ 87,566,263
Sales and use	25,635,794	-	-	-	-	-	25,635,794
Auto registration and title	-	5,018,963	-	-	-	-	5,018,963
Mixed drink	1,347,190	-	-	-	-	-	1,347,190
Fees of office	4,965,541	-	-	-	-	1,852,177	6,817,718
Charges for services	4,746,532	326,147	-	-	-	670,122	5,742,801
Interest on deposits	4,636,869	911,894	49,142	153,727	1,613,644	1,559,416	8,924,692
Operating grants and contributions	416,937	51,011	-	-	-	2,802,358	3,270,306
Capital grants and contributions	-	-	-	-	4,342,072	445,295	4,787,367
Miscellaneous revenue	681,785	223,682	-	-	-	163,854	1,069,321
Asset forfeitures	-	-	-	-	-	211,983	211,983
Total revenues	<u>102,688,050</u>	<u>21,752,221</u>	<u>49,142</u>	<u>11,368,145</u>	<u>5,955,716</u>	<u>8,579,124</u>	<u>150,392,398</u>
EXPENDITURES							
Current:							
General government	15,042,385	-	-	-	-	613,338	15,655,723
Justice system	15,980,890	-	-	-	-	1,560,082	17,540,972
Public safety	28,156,535	-	-	-	-	841,903	28,998,438
Corrections and rehabilitation	23,447,199	-	-	-	-	1,428,346	24,875,545
Health and human services	2,768,068	-	-	-	132,528	1,475,996	4,376,592
Community and economic development	991,359	-	-	-	-	121,670	1,113,029
Infrastructure and environment	1,153,706	14,811,921	-	-	-	1,304,428	17,270,055
Debt service:							
Fiscal charges	-	-	-	1,900	-	-	1,900
Interest	84,021	1,448	-	3,240,769	-	209	3,326,447
Principal retirement	1,208,323	77,083	-	8,765,000	-	2,342	10,052,748
Capital outlay:	12,399,474	3,834,175	72,873	-	4,209,544	3,355,128	23,871,194
Total expenditures	<u>101,231,960</u>	<u>18,724,627</u>	<u>72,873</u>	<u>12,007,669</u>	<u>4,342,072</u>	<u>10,703,442</u>	<u>147,082,643</u>
Excess (deficiency) of revenues over expenditures	<u>1,456,090</u>	<u>3,027,594</u>	<u>(23,731)</u>	<u>(639,524)</u>	<u>1,613,644</u>	<u>(2,124,318)</u>	<u>3,309,754</u>
OTHER FINANCING SOURCES (USES)							
Sale of capital assets	42,747	99,800	-	-	-	-	142,547
Other financing sources - leases	191,500	-	-	-	-	-	191,500
Other financing sources - SBITA	906,644	32,576	-	-	-	-	939,220
Transfers to other funds	(2,366,014)	-	(3,824,250)	-	(522,092)	(7,689)	(6,720,045)
Transfers from other funds	345,283	-	522,092	-	3,719,630	2,133,040	6,720,045
Total other financing sources and uses	<u>(879,840)</u>	<u>132,376</u>	<u>(3,302,158)</u>	<u>-</u>	<u>3,197,538</u>	<u>2,125,351</u>	<u>1,273,267</u>
Net change in fund balances	576,250	3,159,970	(3,325,889)	(639,524)	4,811,182	1,033	4,583,021
Fund balances -- beginning	<u>73,481,334</u>	<u>12,269,609</u>	<u>4,016,943</u>	<u>2,383,596</u>	<u>1,694,272</u>	<u>30,531,161</u>	<u>124,376,915</u>
Fund balances -- ending	<u>\$ 74,057,584</u>	<u>\$ 15,429,579</u>	<u>\$ 691,054</u>	<u>\$ 1,744,072</u>	<u>\$ 6,505,454</u>	<u>\$ 30,532,194</u>	<u>\$ 128,959,937</u>

COMAL COUNTY, TEXAS
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2024

Amounts reported for *governmental activities* in the statement of activities are different because:

Net change in fund balances -- total governmental funds	\$ 4,583,021
Capital outlays are not reported as expenses in the statement of activities.	21,255,697
Contributed capital assets are not reported as an expense in the statement of activities.	4,275,881
Depreciation of capital assets is not recorded in the funds.	(15,066,223)
In the statement of activities, only the gain on the sale of capital assets is reported. However, in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the net cost of the capital assets sold.	(14,960)
Repayment of bond principal is an expenditure in the funds but a reduction of the liability in the statement of net position.	8,765,000
Right-to-use asset lease obligations are recorded as a current resource in the funds, but as a liability in the statement of net position.	(191,500)
Repayment of right-to-use leased asset liability.	121,826
Right-to-use asset SBITA obligations are recorded as a current resource in the funds, but as a liability in the statement of net position.	(939,220)
Repayment of right-to-use SBITA asset liability.	947,713
Bond premiums are amortized in the statement of net position and not in the funds.	209,158
Refunding bond gains/losses are capitalized and amortized in the statement of net position.	(36,598)
Increase in non-current portion of compensated absences is not an expenditure in the funds, but is recorded as a liability in the statement of net position.	(460,977)
Property taxes unearned in the funds are recognized as revenue in the statement of activities. This is the change in this amount this year.	565,537
Interest payable is not recorded in the funds. This is the change in the payable to the end of the period.	(1,284,461)
Net expenses in the internal service funds are reported in the governmental activities.	1,006,313
The change in net pension liability, deferred outflows and deferred inflows related to the County's net pension liability is not expensed in the funds. This is the change in this amount this year.	2,938,895
Other post-employment benefit expense is not reported in the funds.	(426,187)
Rounding	<u>(2)</u>
Change in net position of governmental activities - statement of activities	<u>\$ 26,248,913</u>

COMAL COUNTY, TEXAS
STATEMENT OF FUND NET POSITION
PROPRIETARY FUNDS
December 31, 2024

	<u>Internal Service Fund</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 5,534,008
Due from other funds	<u>6</u>
Total current assets:	<u>5,534,014</u>
Total assets	<u>5,534,014</u>
LIABILITIES AND FUND BALANCES	
Current liabilities:	
Accounts payable - trade	<u>577,306</u>
Total current liabilities:	<u>577,306</u>
Total liabilities	<u>577,306</u>
NET POSITION	
Restricted for future claims	<u>4,956,708</u>
Total net position	<u>\$ 4,956,708</u>

COMAL COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS

For the Year Ended December 31, 2024

	<u>Internal Service Fund</u>
OPERATING REVENUES:	
Charges for services	<u>\$ 10,420,311</u>
Total operating revenue	<u>10,420,311</u>
OPERATING EXPENSES:	
Medical claims	<u>9,599,483</u>
Total operating expenses	<u>9,599,483</u>
Operating income (loss)	<u>820,828</u>
NONOPERATING REVENUES:	
Interest on deposits	<u>185,485</u>
Total nonoperating revenue	<u>185,485</u>
Change in net position	1,006,313
Total net position -- beginning	<u>3,950,395</u>
Total net position -- ending	<u><u>\$ 4,956,708</u></u>

COMAL COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended December 31, 2024

	Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash receipts from interfund services provided and used	\$ 10,426,481
Payments for claims	(9,194,743)
Net cash (used) by operating activities	1,231,738
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	185,485
Net cash provided by investing activities	185,485
Net increase (decrease) in cash and cash equivalents	1,417,223
Balances - beginning of year adjusted for prior period adjustment	4,116,785
Balances - end of the year	\$ 5,534,008
Reconciliation of operating income (loss) to	
net cash provided (used) by operating activities:	
Operating income (loss)	\$ 820,828
Changes in assets and liabilities:	
Interfund receivables	6,170
Accounts payable - other	404,740
Net cash (used) by operating activities	\$ 1,231,738

COMAL COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
DECEMBER 31, 2024

	Total Fiduciary Funds
ASSETS	
Cash and cash equivalents	\$ 183,293,741
Total assets	183,293,741
LIABILITIES	
Accounts payable - trade	28,440
Miscellaneous payables	7,600,723
Due to other funds	449,967
Due to other agencies	163,702,422
Total liabilities	171,781,552
NET POSITION	
Restricted for:	
Individuals, organizations and other governments	11,512,189
Total net position	\$ 11,512,189

COMAL COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Fiscal Year Ended December 31, 2024

	Total Fiduciary Funds
ADDITIONS:	
Property taxes	\$ 865,933,421
Auto registrations	7,902,820
Criminal fees	239,327
Civil fees	78,479
Restitution	209,313
Seizures	102,593
Miscellaneous fees	891,032
Total additions	875,356,985
DEDUCTIONS:	
Property taxes	865,804,883
Auto registrations	8,038,620
Disbursements to others	922,593
Restitution	194,796
State fees	288,369
Miscellaneous payables	848,511
Total deductions	876,173,336
Change in net position	(816,351)
Net position - beginning	12,328,540
Net position - ending	\$ 11,512,189

The accompanying notes are an integral part of this statement.

COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

Note 1. Summary of Significant Accounting Policies:

The financial statements of Comal County, Texas (the County) have been prepared in conformity with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB) for state and local governments. GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County's more significant accounting policies are described below.

The County adopted the provisions of GASB Statement No. 63 *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. The statement requires governments to account for deferred outflows of resources, deferred inflows resources and net position as they relate to derivatives and service concession arrangements. Under the provisions of this statement, governments will also present a Statement of Net Position and changes the caption "Net Assets" to "Net Position". The County has no deferred outflows or inflows of resources in accordance with GASB 63, but the statement titles and captions have been changed in conformity with the statement.

The County adopted the provisions of GASB Statement No. 65 *Items Previously Reported as Assets and Liabilities*. This Statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. The County has four items that qualify for reporting as deferred inflows of resources in the financial statements. The County recognizes deferred inflows of resources relating to ad valorem taxes that are received or reported as a receivable before the period for which property taxes are available. Accordingly, these amounts are reported in the statement of net position and governmental fund balance sheet. In addition, the County recognized deferred inflows of resources relating to pension, other postemployment benefits-group term life, and other postemployment benefits-health insurance charges in the statement of net position. These amounts are amortized over subsequent fiscal years. The County also has four items that qualify for reporting as deferred outflows of resources on the statement of net position. The County the deferred charge on refunded debt resulted from the difference in the carrying value of the refunded debt and the reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. In addition, the County recognized amounts relating to pension charges, other post-employment benefits health insurance, and other post-employment benefits-group term life. These amounts are amortized over subsequent fiscal years.

The County adopted the provisions of GASB Statement No. 68 "Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement No. 27." The net pension liability has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes, for purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to net pension liability and pension expense.

The County adopted the provisions of GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - An Amendment of GASB Statement No. 68*. The objective of this Statement is to address an issue regarding application of the transition provisions of Statement No. 68, Accounting and Financial Reporting for Pensions. The issue relates to amounts associated with contributions, if any, made by the state or local government employer or non-employer contribution entity to a defined benefit pension plan after the measurement date of the government's beginning net pension liability. These pronouncements have been implemented for purposes of measuring the pension liability and deferred outflow/inflows of resources related to pensions, and pension expense/expenditures. Information about fiduciary net position of the County's Texas County & District Retirement System (TCDRS) plans and additions to / deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by TCDRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

The County adopted the provisions of GASB Statement No. 72, *Fair Value Measurement and Application*. This Statement addresses accounting and financial reporting issues related to fair value measurements. The definition of fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This Statement provides guidance for determining a fair value measurement for financial reporting purposes. This Statement also provides guidance for applying fair value to certain investments and disclosures to measure investments at fair value. This standard expands fair value disclosures to provide comprehensive information for financial statement users about the impact of fair value measurements on a government's financial position.

The County adopted the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Post-employment Benefits Other Than Pensions*. The OPEB position has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes, for purposes of measuring the OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB and OPEB expense.

The County adopted the provisions of GASB Statement No. 77, *Tax Abatement Disclosures*. This statement was issued to improve financial reporting by providing users of financial statements essential information that is not consistently or comprehensively reported to the public at present. Financial statement users will have a better understanding as to how tax abatements affect a government's future ability to raise resources and meet its financial obligations and the impact those abatements have on a government's financial position and economic condition.

The County adopted the provisions of GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. This Statement improves the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt.

The County implemented the provisions of GASB Statement No. 84, *Fiduciary Activities*. This statement changes the definition of fiduciary activities, providing more refined guidance on how to determine if an activity is fiduciary in nature and therefore should be reported as such. The statement defines types of fiduciary funds, eliminating agency funds and replacing them with Custodial Funds. Under this guidance, fiduciary funds will now report a net position and a statement of changes in net position.

The County implemented GASB Statement No. 87, *Leases*. The objective of this statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. The statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases. It establishes a single model for lease accounting based on the foundational principle that leases are financing of the right to use an underlying asset. A lease is required to recognize a lease liability and an intangible right-to-use asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources.

The County implemented GASB Statement No. 91, *Conduit Debt Obligations*. The objectives of this statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This statement clarifies the existing definition of a conduit debt obligation; establishes that a conduit debt obligation is not a liability of the issuer; establishes standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improves required note disclosures.

The County adopted the provisions of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. This statement provides guidance on the accounting and financial reporting of subscription-based information technology arrangements (SBITAs) for government end users (governments). Under this Statement, a government generally should recognize a right-to-use subscription asset – an intangible asset – and a corresponding subscription liability. A government

COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

should recognize the subscription liability at the commencement of the subscription term, - which is when the subscription asset is placed into service. The subscription liability should be initially measured at the present value of subscription payments expected to be made during the subscription term. Future subscription payments should be discounted using the interest rate the SBITA vendor charges the government, which may be implicit, or the government's incremental borrowing rate if the interest rate is not readily determinable. A government should recognize amortization of the discount on the subscription liability as an outflow of resources (for example, interest expense) in subsequent financial reporting periods.

The County adopted and implemented the provisions of GASB Statement No. 101, *Compensated Absences*. This Statement clarifies the recognition and measurement guidance for compensated absences. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. In addition, the measurement of the liabilities for compensated absences (for both leave that has been used and leave that has not been used) includes salary-related payments that are directly and incrementally associated with the leave, such as payroll taxes and fringe benefits.

A. Reporting Entity

The County of Comal is a political subdivision of the State of Texas and is governed by four Commissioners elected by precinct and a County Judge elected countywide that comprise the Commissioners' Court. The accompanying financial statements present the government's financial statements.

The County has evaluated whether any other entity should be included in these financial statements as defined by GASB Statement No. 14 *The Financial Reporting Entity*. The County is not a component unit of any other reporting entity as defined by the GASB Statement. The County determined that there were no component units to include in these financial statements.

B. Government-wide and Fund Financial Statements

Government-wide financial statements consist of the Statement of Net Position and the Statement of Activities that report information on all the non-fiduciary activities of the primary government. Governmental activities are supported by taxes and intergovernmental revenues and are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

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 that are clearly identifiable with a specific function or segment. Program revenues include charges to persons using or directly benefiting from the services provided by a given function or segment and from grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included as program revenues are reported as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

The effect of interfund activity has been eliminated for the government-wide financial statements; however, interfund services provided and used by the County's funds are not eliminated in the process of consolidation.

COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The reported fund balance (net current position) is considered a measure of "available spendable resources." Operating statements of these funds' present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current position. Thus, the operating statements for the governmental funds are considered to present a summary of sources and uses of "available spendable resources" during a period.

All governmental funds use the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred. Debt Service expenditures as well as expenditures related to claims and judgments are recorded only when payment is due. Expenditures for compensated absences are recorded when they are recognized as expenditures to the extent they have matured.

Those items susceptible to accrual and recognized as revenue are property taxes, interest revenue, grant revenues, and reimbursements due to the County. Fines, permits, and other fees are not susceptible to accrual because generally they are not measurable until received in cash.

All proprietary financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Their revenues are recognized when they are earned rather than when received, and their expenses are recognized when they are incurred rather than actually paid. The measurement focus for proprietary funds is on determination of net income, changes in net position (or cost recover), financial position and cash flows. Revenues are recognized when earned and expenses are accounted for using a cost of service measurement focus. This means that all assets and liabilities (whether current or non-current) associated with their activity are included in the funds' balance sheets.

The County's policy is to spend restricted funds first and use unrestricted resources when the restricted funds are depleted.

Fiduciary funds use the accrual basis of accounting and are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the County. Custodial funds generally are used to account for assets that the County holds on behalf of others as their agent. Custodial funds are custodial in nature and use the economic resources measurement focus.

The County uses funds to report its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain County functions or activities. County resources are allocated to, and accounted for, in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. A fund is a separate accounting entity with a self-balancing set of accounts that comprise its assets, deferred outflows, liabilities, deferred inflows, fund equity, revenues, and expenditures or expenses. Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

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The County reports the following major governmental funds:

General Fund - The General Fund is the primary reporting fund used to account for the resources used to finance the fundamental operations of the County. It is the basic fund of the County and covers all activities for which a special revenue fund has not been established.

Road and Bridge Fund – The Road and Bridge fund is a Special Revenue Fund used to account for the proceeds of specific revenue resources that are legally restricted to expenditures for the construction and maintenance of roads and bridges within the County and is primarily funded by ad valorem taxes and vehicle registration fees.

Capital Projects Fund – The Capital Projects fund is used to account for the proceeds of debt issues and their expenditures on the approved projects for which the debt was issued.

Debt Service Fund – The Debt Service fund is used to account for the resources accumulated for and the payment of principal and interest on long-term debt of the County.

American Rescue Plan Act Fund – This fund is a major special revenue fund that is used to account for grant funds that are restricted for use by the American Rescue Plan Act (ARPA). The American Rescue Plan Act facilitates the United States' recovery from the economic and health effects of the COVID-19 pandemic.

Additionally, the County reports the following fund types:

Special Revenue Funds – These funds are used to account for funds related to grants and contracts and other general government resources that are restricted by law or contractual agreement to specific purposes other than debt service or capital projects.

Internal Service Fund - The Internal Service Fund is used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County on a cost reimbursement basis. The County currently operates one internal service fund, the Medical Insurance Fund.

Fiduciary Funds – Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the County. The County uses custodial funds to account for assets held in an agent capacity for other governments for which the tax office collects taxes, for monies seized by County law enforcement agencies, funds held for individuals, and for restitution owed to others.

D. Assets, Liabilities, and Net Position or Equity

1. Deposits and Investments

Cash and cash equivalents consist of cash on hand, demand deposits, money market accounts, certificates of deposit, as well as temporary investments with a maturity date of three months from the date acquired by the County.

In accordance with GASB Statement No. 9, the County has developed a definition of cash equivalents. Cash equivalents are demand deposit account balances, investments in money market accounts, and certificates of deposit, as well as temporary investments with original maturities of three months or less.

State statutes and bond ordinances authorize the County to invest in direct obligations of State and Local Governments (SLGS) and the United States of America. Additionally, there are no differences in the types of investments authorized for different funds, fund types, or component units. Investments may consist of:

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- (1) Obligations, including letters of credit, of the United States or its agencies and instrumentalities;
- (2) Direct obligations of the State of Texas or its agencies and instrumentalities;
- (3) Other obligations, the principal and interest which are unconditionally guaranteed or insured by, or backed by the full faith and credit of the State of Texas or the United States or their respective agencies and instrumentalities; and
- (4) Obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm not less than an "A" or its equivalent;
- (5) Certificates of deposit and Share Certificates that are guaranteed or insured by the Federal Deposit Insurance Corporation ("FDIC") or its successor; or the National Credit Union Share Insurance Fund ("NCUSIF") or its successor; or secured in any other manner and amount provided by law for deposits of the County;
- (6) An investment in certificates of deposit made through a depository institution and the full amount of the principal and accrued interest of each of the certificates of deposit is insured by the United States or an instrumentality of the United States;
- (7) Fully collateralized repurchase agreements, as defined in the Public Funds Investment Act, with a defined termination date, pledged with a third party, and secured by obligations of the United States or its agencies and instrumentalities;
- (8) A bankers' acceptance if it has a stated maturity of 270 days or fewer from the date of issuance, will be liquidated in full at maturity, is eligible for collateral for borrowing from a Federal Reserve Bank, and is accepted by a bank;
- (9) Commercial paper if it has a stated maturity of 270 days or fewer from the date of issuance and is rated not less than A-1 or P-1 or an equivalent rating;
- (10) Mutual funds and money market funds with limitations.

Investments are stated at fair value and categorized by using the fair value hierarchy established by generally accepted accounting principles. The fair value framework uses a hierarchy that prioritizes the inputs to the valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the County has the ability to access.

Level 2 - Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets.
- Quoted prices for identical or similar assets or liabilities in inactive markets.
- Inputs other than quoted prices that are observable for the asset or liability.
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

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Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The valuation methodologies described above may produce a fair value calculation that may not be indicative of net realizable values or reflective of future fair values. Furthermore, while the County believes its valuation methods are appropriate and consistent with those of other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

2. Receivables and Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the fund financial statements and are netted in the government-wide financial statements.

A tax lien attaches to the property on January 1st of each year. The tax lien on the property secures the payment of all ad valorem taxes, penalties, and interest imposed on the property for the year. Commissioners' Court sets the County tax rate in September of each year and property taxes are assessed each October 1st.

The property taxes are payable at their stated amount, without penalty and interest, from October 1st in the year they are levied to January 31st of the subsequent year. Taxes collected from February 1st through June 30th are considered past due and are assessed a late payment penalty and interest. On July 1st, any remaining uncollected taxes become delinquent. Thereafter, the County may file suit for collection of the unpaid delinquent taxes, which then become subject to additional penalties and attorney fees. A schedule of tax rates and other pertinent ad valorem tax information is presented as part of the statistical section of this report.

Property tax revenues for financial reporting purposes are recognized when they become available and measurable, as explained in Note 1-C. According to authoritative pronouncements of the Governmental Accounting Standards Board, "available" means collected within the current period or expected to be collected no later than such time not to exceed sixty (60) days, except for the taxes assessed October 1, 2024, which are not available for 2024 operations. The collections on the October 1, 2024 levy are considered unearned until the subsequent calendar year. The remaining receivable on unpaid levies are reported as deferred inflows of resources at year-end. Allowances for ad valorem taxes that have not been recognized as delinquent property taxes attach to the property when delinquent.

3. Inventories

Inventories are valued at cost, which approximate market, generally using the first-in/first-out (FIFO) method. The County has implemented the consumption method to account for inventories. Under this method, inventory items are reported as expenditures when inventories are consumed, rather than when inventories are purchased.

4. Capital Assets

Capital assets include land, construction in progress, right-of-way land, property improvements, buildings, infrastructure (e.g., roads and bridges), and equipment that are used in operations and benefit more than a single fiscal period. Infrastructure assets are long-lived assets that normally are stationary in nature

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and typically can be preserved for a significantly greater number of years than most capital assets. The County defines capital assets as items with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of the donation.

When capital assets are purchased, they are capitalized and depreciated in the government-wide financial statements and the proprietary fund statements. Capital assets are recorded as expenditures of the current period in the governmental fund financial statements.

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

Capital assets are depreciated over the useful lives of the assets or classes on a straight-line basis as follows:

Buildings and improvements	20 - 40
Furniture, fixtures and equipment	3 - 10
Intangibles	3 - 20
Infrastructure	
Roadbed	50
Surfacing	20

5. Compensated Absences

It is the County's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vacation pay is accrued when incurred in the government-wide fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

All full-time employees are eligible for five days vacation upon the completion of six months of employment and an additional five days upon the completion of their first year of employment. On the date of the six month anniversary the employee shall be credited five days vacation and on the date of the first year anniversary the employee shall be credited with another five days vacation and thereafter, the employee shall accrue earned vacation leave at the rate of 3.076 hours per bi-weekly pay period. All full-time employees who have completed ten years with the County are eligible for fifteen days vacation. On the employee's tenth anniversary, the employee shall be credited with an additional 5 days of vacation and thereafter, the employee shall accrue vacation leave at the rate of 4.620 hours per bi-weekly pay period. Vacation leave for employees with less than ten years service may be accumulated up to 20 days. Employees with ten or more years of service may accumulate up to 30 days. Employees separated from County employment receive termination pay for unused vacation time.

Sick leave is accrued by full-time employees at the rate of 3.076 hours per bi-weekly pay period after the completion of 30 days of employment. Non-exempt employees may accrue sick leave up to 320 hours. Once 320 hours of accrued sick leave is reached the County will buy back, on a yearly basis, one-half of any leave in excess of 320 hours at the employee's hourly rate. Exempt employees may accrue sick leave up to 640 hours. The County does not buy back any accrued sick leave for exempt employees. A special policy has been established for employees hired prior to January 1, 1997. However, this policy does not materially affect paid leave.

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6. Long-term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight method.

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

7. Fund Balance Classification Policy

The County adopted GASB Statement No. 54, Governmental Accounting Standards Board Statement Number 54 (GASB 54) "*Fund Balance Reporting and Governmental Fund Type Definitions.*" The statement provides guidance for fund balance categories and classifications and governmental fund type definitions. GASB 54 changed the way we look at fund balances, specifically reporting what fund balances, by major governmental fund type, are or are not available for public purposes. Five categories of fund balances were created and defined by GASB 54. These five categories are as follows:

- Non-Spendable Fund Balance - includes amounts not in spendable form, such as inventory, or amounts required to be maintained intact legally or contractually (e.g.: inventory, prepaid items).
- Restricted Fund Balance - includes amounts constrained for a specific purpose by external parties (e.g. Debt Service Fund, Capital Projects Fund, State and Federal grant funds).
- Committed Fund Balance - includes amounts constrained for a specific purpose by the government using its highest level of decision making authority. The County's policy is to approve all commitments by formal resolution of Commissioners Court prior to fiscal year-end to report such commitments in the balance sheet of the respective period even though the amount may be determined subsequent to fiscal year end. A commitment can only be modified or removed by the same formal action.
- Assigned Fund Balance - includes General Fund amounts constrained for a specific purpose by a governing body or by an official that has been delegated authority to assign amounts. When appropriate for fund balance to be assigned, the Commissioners Court retains the responsibility to assign funds. Assignments may occur subsequent to fiscal year end.
- Unassigned Fund Balance – are those balances within the General Fund and present those funds that have not been restricted, committed, or assigned. The General Fund is the only fund that the County reports with positive unassigned fund balance.

The County's policy is to use restricted, committed, and/or assigned fund balances, in that order, prior to using unassigned resources, but may deviate from this general policy in the event of extraordinary circumstances.

Note 2. Stewardship, Compliance, and Accountability

A. Budgets

Budgeting is an essential element of the financial planning, control, and evaluation processes of the County. Budgets for the County are prepared in conformity with generally accepted accounting principles (GAAP). The County legally adopts budgets for the General Fund, Special Revenue Funds (except Grant Funds and discretionary funds) and Debt Service Funds. Budgets for Grant Funds are established pursuant to grant awards and budgets for Capital Projects are established on a project basis. All annual

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appropriations, except Grant and Capital Project Funds and outstanding encumbrances at fiscal year-end, lapse at fiscal year-end.

The County Judge is the budget officer of Comal County and is assisted in the preparation of the budget documents by the County Auditor. The following procedures are followed in establishing the budgetary data reflected in the financial report:

- 1) The Budget Officer submits to the County Commissioners a proposed operating budget for the following fiscal year commencing the following January. The operational budget includes proposed expenditures and the means of financing them.
- 2) Public hearings are conducted to obtain taxpayer comments.
- 3) The budget is legally adopted by the Commissioners Court by September 30 each year.

The final approved budget as adopted by the Commissioners' Court is filed with the County Clerk as a matter of public record. The Commissioners Court may amend the budget at any time after it's adopted. All changes in the budget must be by an affirmative vote of a majority of the Commissioners' Court.

The budgets adopted by the County's Commissioners Court set into law the maximum expenditure authorizations that cannot be exceeded legally. Under State statute, the formally adopted budget should not exceed budgeted appropriations in any expenditure category. The legal level of budgetary control is defined as the level at which the Commissioners Court must approve any over-expenditures of appropriations or transfers of appropriated amounts. The County's legal level of budgetary control is the expenditure object level. Any transfers or supplemental appropriations that amend expenditure line items require the approval of a majority of the Commissioners' Court.

Budgets for the General Fund, certain Special Revenue Funds, and Debt Service Funds are adopted on a modified accrual basis in accordance with generally accepted accounting principles. Under State statute, the formally adopted budget should not exceed budgeted appropriations in any expenditure category. The legal level of budgetary control is defined as the level at which the Commissioners Court must approve any over-expenditures of appropriations or transfers of appropriated amounts. The County's legal level of budgetary control is the expenditure object level. Any transfers or supplemental appropriations that amend expenditure line items require the approval of a majority of the Commissioners' Court. Any amendments to the budget must be within the revenues and reserves estimated as available or the revenues estimates must be changed by an affirmative vote of a majority of the members of Commissioners' Court. During the year, several supplemental appropriations were necessary.

A number of Special Revenue Funds do not have annually adopted budgets. State statutes establishing who has control of and the purposes for which the funds can be used generally govern these funds. The revenues in these funds cannot be sufficiently anticipated in order to establish a viable budget.

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The following Special Revenue Funds did not have formally adopted budgets:

Special Drug Court Program	County Drug Court Program
County Accountability Court Program	Fire Code Enforcement Fund
Sheriff's Miscellaneous Forfeiture Fund	Health Department Services
Criminal District Attorney Hot Check Fund	Sheriff's Federal Asset Sharing Fund
Jail Commissary Fund	Election Services Contract Fund
Elections Chapter 19 Fund	Comal County Juvenile Board / Probation Fees Fund
District Clerk's A.G. Child Support Fund	Justice Court Technology Fund
Constable #4 Forfeiture Fund	Constable #3 Forfeiture Fund
Probate Education Fund	County Court at Law Records Management Fund
Justice of the Peace Court Security Fund	Habitat Conservation Projects Fund
Disaster Recovery Fund	District Court Archive Fund
Opioid Settlement Fund	Constable, Precinct #3 Federal Asset Sharing Fund
County and District Technology Fund	Constable, Precinct #4 Federal Asset Sharing Fund
Criminal District Attorney Pre-Trial Diversion Fund	Alternative Dispute Resolution
TCLEOSE Training Fund	Sheriff Bail Bond Fund
Criminal District Attorney Miscellaneous Forfeiture Fund	Court Facility Fee Fund
Language Access Fund	Court Reporter Service Fund
County Specialty Court Fund	

B. Deficit Fund Equity

As of December 31, 2024, the following funds had deficit fund equity due to accrual of accounts payable invoices through December 31, 2024. These deficits will be liquidated in 2025.

<u>Fund</u>	<u>Deficit</u>
TJJD Detention Reimbursement Grant	\$ 10,350
Juvenile Justice & Truance Prevention Grant	4,370
TJJD RDA Program "S" Grant	1,701
Juvenile Case Manager Fund	748

C. Encumbrance Accounting

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation, is used as an extension of formal budgetary control. Significant encumbrances outstanding at year-end are represented in aggregate within the respective fund balance category (restricted or committed) on the face of the balance sheet.

	<u>General Fund</u>	<u>Road and Bridge</u>	<u>Capital Projects</u>	<u>American Rescue Plan Act Grant</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
Outstanding encumbrances:						
General government	\$ 469,613	\$ -	\$ -	\$ -	\$ 59,422	\$ 529,035
Justice system	6,541	-	-	-	38,471	45,012
Public safety	1,955,423	-	-	-	-	1,955,423
Corrections and rehabilitation	219,273	-	-	-	53,753	273,026
Health and human services	77,137	-	-	6,505,454	2,652	6,585,243
Community and economic development	38,791	-	-	-	200	38,991
Infrastructure and environment	564,944	5,040,914	-	-	12,308	5,618,166
Total encumbrances	\$ 3,331,722	\$ 5,040,914	\$ -	\$ 6,505,454	\$ 166,806	\$ 15,044,896

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Note 3. Detailed Notes on All Funds

A. Deposits and Investments

Investments: As of December 31, 2024, Comal County had the following investments:

	Ratings	Fair Value		Weighted Average Maturity (In Years)
		Cash Equivalents	Investments Level 2	
Money Market Accounts		\$ 103,429,827	\$ -	N/A
Certificates of Deposit		-	29,350,482	1.03
U.S. Treasury Notes	- / -	-	-	0.00
FNMA	- / -	-	244,823	0.57
FFCB	Aaa / AAA	-	-	0.00
FHLB	Aaa / AAA	-	9,757,771	1.26
FHLMC	Aa2 / AA-	-	714,831	1.62
FAMCA	- / -	-	1,702,345	0.96
Local Governments		-	17,695,523	0.95
Total investments		103,429,827	\$ 59,465,774	
Cash in banks and on hand, book		220,803,433		
		<u>\$ 324,233,260</u>		

Market Value Measurement:

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

GASB Statement No. 40 requires a determination as to whether the County was exposed to the following specific investment risks at year end, and if so, the reporting of certain related disclosures:

Credit Risk:

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. State law dictates that in order to maintain eligibility to receive funds and invest funds on behalf of the County, an investment pool must be continuously rated no lower than AAA or AAA-m or of an equivalent rating by at least one nationally recognized statistical rating organization (NRSRO). State law authorizes investments in obligations guaranteed by the United States government and does not require that these investments be rated. The County's policy complies with state law and at year end all of the County's investments met the State's requirements.

Custodial Credit Risk

Deposits – This is the risk that in the event of a bank failure, the County's deposits may not be returned to it. Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are 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 policy requires that the depository provide sufficient collateral to cover the County's deposits and that the collateral be held by the Federal Reserve Bank in Comal County's name. As of December 31, 2024, Frost Bank had \$257,441,142 in U.S. Bonds and Agencies which were held by The Bank of NY Mellon in Comal County's name.

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Investments – This is the risk that in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State law requires settlement of all transactions, except investment pool funds and mutual funds, on a delivery versus payment basis. The County’s investment policy requires that all purchased securities shall be held in safekeeping by the County, or a County account in a third party financial institution, or with the Federal Reserve Bank, all certificates of deposit, insured by the FDIC, or share certificates, insured by the NCUSIF, purchased outside the Depository Bank shall be held in safekeeping by the County, or a County account in a third party financial institution, and all pledged securities by the depository bank shall be held in safekeeping by the County or with a Federal Reserve Bank.

Concentration of Credit Risk

The County’s investment policy requires the diversification of its portfolio to eliminate the risk of loss resulting from over concentration of assets in a specific maturity, a specific issuer or a specific class of investments.

Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment. The County manages its investment time horizons by averaging investment maturities and chooses to present its exposure of interest rate changes using the weighted average maturity method. In accordance with its investment policy and state law, the County manages its interest rate risk by limiting the weighted average maturity of any investment owned by the County to a maximum of two years. Eligible investment pools must have a weighted average maturity of no greater than 90 days. The County’s exposure to interest rate risk at December 31, 2024 is summarized in the above table as the days to maturity.

B. Receivables/Unearned Revenue/Deferred Inflows

Receivables at December 31, 2024 for the County’s individual major funds and non-major funds in the aggregate, including the applicable allowances for uncollectible accounts are as follows:

	General	Road and Bridge	Debt Service	American Rescue Plan Act	Nonmajor and Other Funds	Total
Ad valorem taxes	\$ 38,507,413	\$7,453,814	\$ 6,222,666	\$ -	\$ 541,786	\$52,725,679
Allowance for doubtful accounts	(185,000)	-	-	-	-	(185,000)
Sales taxes	5,007,014	-	-	-	-	5,007,014
Miscellaneous	227,763	44,128	-	2,332	451,605	725,828
Lease	37,691	-	-	-	-	37,691
Total receivables	\$ 43,594,881	\$7,497,942	\$ 6,222,666	\$ 2,332	\$ 993,391	\$58,311,212

Leases Receivable:

The County has entered into an agreement with a business for the use of a county building located at 1345 Sattler Road, New Braunfels, Texas. The terms of agreement included a fixed minimum payment and variable payment based on sales.

As of December 31, 2024, the County had one active lease. The County received \$19,800 in lease and lease interest revenues with an interest rate of .6857%. The total combined value of the lease receivable is \$37,691 and the combined value of the deferred inflow of resources is \$36,895. The lease had \$59,294 of variable receipts, not included in the Lease Receivable, within the calendar year.

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Future payments due to the county under non-cancelable agreements are as follows for the years ending December 31, 2024.

Year Ending December 31	Governmental Activities		
	Principal	Interest	Total
2025	19,603	197	19,800
2026	18,088	62	18,150
Total	\$ 37,691	\$ 259	\$ 37,950

Unearned Revenue:

Governmental funds unearned revenue at year-end consisted of the following:

	Fund	Unearned Amount
Net tax revenue	General	\$ 312,115
Other	"	30,656,994
"	Road and Bridge	5,858,221
Net tax revenue	"	61,364
"	Special Revenue	4,488
Other	"	689,202
"	ARPA Funds	22,591,383
Net tax revenue	Debt Service	57,952
Other	"	6,553,486
Total unearned revenue		\$ 66,785,205

Deferred Inflows:

Governmental funds deferred inflows – property taxes and leases at year-end were as follows:

	Fund	Deferred Inflow Amount
Net tax revenue	General	\$ 38,010,298
Lease revenue	General	36,895
		38,047,193
Net tax revenue	Road and Bridge	7,392,449
Net tax revenue	Debt Service	6,164,714
Net tax revenue	Special Revenue	537,299
Total deferred inflows - property tax		\$ 52,141,655

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C. Capital Assets

Capital asset activity for the year ended December 31, 2024 was as follows:

Primary Government	Ending Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 23,462,386	\$ 3,566,594	\$ -	\$ 27,028,980
Construction in process	5,011,948	4,365,438	(705,746)	8,671,640
Total capital assets, not being depreciated	<u>28,474,334</u>	<u>7,932,032</u>	<u>(705,746)</u>	<u>35,700,620</u>
Capital assets, being depreciated:				
Buildings	160,329,655	-	-	160,329,655
Improvements other than buildings	6,220,620	2,017,607	-	8,238,227
Furniture, fixtures, and equipment	57,751,557	12,011,804	(699,539)	69,063,822
Intangibles	2,320,658	-	-	2,320,658
Right-to-use leases - equipment	5,171,698	191,500	(193,538)	5,169,660
Right-to-use SBITA assets	1,369,921	939,220	(439,923)	1,869,218
Infrastructure	263,816,470	4,275,881	-	268,092,351
Total capital assets, being depreciated	<u>496,980,579</u>	<u>19,436,012</u>	<u>(1,333,000)</u>	<u>515,083,591</u>
Less accumulated depreciation for:				
Buildings	(28,456,611)	(3,972,770)	-	(32,429,381)
Improvements other than buildings	(3,167,984)	(463,928)	-	(3,631,912)
Furniture, fixtures, and equipment	(39,830,487)	(5,368,985)	684,579	(44,514,893)
Intangibles	(1,508,804)	(147,931)	-	(1,656,735)
Right-to-use leases - equipment	(718,547)	(366,503)	193,538	(891,512)
Right-to-use SBITA assets	(682,346)	(982,426)	439,923	(1,224,849)
Infrastructure	(158,401,756)	(5,112,612)	-	(163,514,368)
Total accumulated depreciation	<u>(232,766,535)</u>	<u>(16,415,155)</u>	<u>1,318,040</u>	<u>(247,863,650)</u>
Total capital assets, being depreciated, net	<u>264,214,044</u>	<u>3,020,857</u>	<u>(14,960)</u>	<u>267,219,941</u>
Governmental activities capital assets, net	<u>\$ 292,688,378</u>	<u>\$ 10,952,889</u>	<u>\$ (720,706)</u>	<u>\$ 302,920,561</u>

Depreciation expense was charged to functions / programs of the primary government as follows:

Governmental activities:	
General government	\$ 3,379,476
Justice system	67,677
Public safety	3,533,860
Corrections and rehabilitation	2,105,359
Health and human services	90,662
Community and economic development	339,958
Infrastructure and environmental services	6,898,162
Total depreciation expense - governmental activities	<u>\$ 16,415,155</u>

COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
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D. Interfund Receivables and Payables

Due to / from other funds:

In the fund financial statements, interfund balances are the result of normal transactions between funds and will be liquidated in the subsequent year. The following is a summary of amounts due from and due to other funds at December 31, 2024:

Due To Fund	Due From Fund	Amount	Purpose
General Fund	Road and Bridge	\$ 2,750	Advancement of funds to cover expenditures
	Debt Service	742	Advancement of funds to cover expenditures
	American Rescue Plan Act	2,051	Advancement of funds to cover expenditures
	Other Governmental Funds	594,191	Advancement of funds to cover expenditures
	Fiduciary Funds	<u>449,967</u>	Advancement of funds to cover expenditures
		1,049,701	
Road and Bridge	Debt Service	955	Charges for services not transferred at year-end
Other Governmental Funds	Other Governmental Funds	9,743	Advancement of funds to cover expenditures
Internal Service Fund	General Fund	6	Payroll deductions not transferred at year-end
Total		<u>\$ 1,060,405</u>	

Interfund transfers:

The following is a summary of the County's transfers for the year ended December 31, 2024:

Transfer From	Transfer To	Amount	Purpose
General Fund	American Rescue Plan Act	\$ 240,630	Fund additional costs
Other Governmental Funds			
Special Revenue			
BOJ Law Enforcement Assistance Grant	General Fund	33	Fund additional costs
TJJD Financial Assistance Fund "A"	TJJD 2024 Salary Adjust Grant	7,656	Grant matching funds
American Rescue Plan Act	Capital Projects Fund	522,092	Fund additional costs
Capital Projects	American Rescue Plan Act	3,479,000	Fund additional costs
	General Fund	345,250	Fund additional costs
General Fund	Other Governmental Funds		
	Special Revenue		
	Land Acquisition	2,000,000	Fund additional costs
	Veterans Treatment Court	29,922	Grant matching funds
	Juvenile Case Manager	47,469	Fund additional costs
	County Drug Court Fund	2,000	Fund additional costs
	Texas Historical Commission Grant	9,710	Grant matching funds
	Rifle-Resistant Body Armor Grant	358	Grant matching funds
	OJP JAG Grant	1,941	Grant matching funds
	DSHS Emergency Preparedness Grant	13,677	Grant matching funds
	Public Infrastructure Grant	18,295	Grant matching funds
	TVC General Assistant Program	<u>2,012</u>	Grant matching funds
	Total Other Governmental	<u>2,125,384</u>	
Total		<u>\$ 6,720,045</u>	

COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
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E. Long-term Liabilities

General Obligation Bonds and Certificates of Obligation are direct obligations and pledge the full faith and credit of the County. These bonds generally are issued as 25-year serial bonds, except for refunding issues, with equal amounts of principal maturing each year.

General Obligation Bonds

On February 16, 2017, the Commissioners Court passed an order authorizing the issuance of 'Comal County, Texas, Limited Tax General Obligation Bonds, Series 2017' in the amount of \$60,680,000. These bonds, dated February 1, 2017 were issued March 8, 2017. The proceeds will be used to construct a new jail facility and renovate the existing Sheriff's Office facilities.

The Series 2017 general obligation bonds currently outstanding are as follows:

Purpose	Interest Rate	Amount
General government	2.00% - 4.00%	\$ 45,360,000
		\$ 45,360,000

Annual debt service requirements to maturity for Series 2017 general obligation bonds are as follows:

Year Ending December 31	Principal	Interest
2025	4,080,000	1,438,581
2026	4,430,000	1,268,381
2027	4,725,000	1,085,281
2028	4,975,000	916,156
2029	6,475,000	744,406
2030 - 2032	20,675,000	1,017,984
Total	\$ 45,360,000	\$ 6,470,789

On April 26, 2018, the Commissioners Court passed an order authorizing the issuance of 'Comal County, Texas, Limited Tax General Obligation Bonds, Series 2018' in the amount of \$14,940,000. These bonds, dated May 1, 2018 were issued May 21, 2018. The proceeds will be used to construct a new jail facility and renovate the existing Sheriff's Office facilities.

The Series 2018 general obligation bonds currently outstanding are as follows:

Purpose	Interest Rate	Amount
General government	3.00% - 4.00%	\$ 11,390,000
		\$ 11,390,000

COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
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Annual debt service requirements to maturity for Series 2018 general obligation bonds are as follows:

Year Ending December 31	Principal	Interest
2025	750,000	345,050
2026	800,000	321,800
2027	780,000	298,100
2028	865,000	273,425
2029	1,025,000	245,075
2030 - 2033	7,170,000	556,525
Total	\$ 11,390,000	\$ 2,039,975

General Obligation Refunding Bonds

In September 2015, General Obligation Refunding Bonds, Series 2015 in the amount of \$15,485,000 were issued. Comal County, Texas Combination Tax and Revenue Certificates of Obligation, Series 2007 dated August 1, 2007 in the original principal amount of \$15,500,000 and stated to mature on February 1 in each of the years 2017 through 2023 and February 1, 2028 in the principal amount of \$15,150,000 will be redeemed on February 1, 2016. This refunding produced a gross savings of \$2,321,255, including the County's cash contribution of \$46,406 and a Net Present Value benefit of \$1,952,745.

The 2015 general obligation refunding bonds currently outstanding are as follows:

Purpose	Interest Rate	Amount
General government	1.00% - 3.00%	\$ 5,685,000
		\$ 5,685,000

Annual debt service requirements to maturity for Series 2015 general obligation refunding bonds are as follows:

Year Ending December 31	Principal	Interest
2025	1,360,000	146,750
2026	1,400,000	108,750
2027	1,440,000	66,150
2028	1,485,000	22,275
Total	\$ 5,685,000	\$ 343,925

Combination Limited Tax and Revenue Bonds

The County issued combination limited tax and revenue bonds pursuant to a Pass-Through Toll Agreement between the County and the Texas Department of Transportation (TxDot), an agency of the State of Texas, with retirement of the bond principal to be from ad valorem taxes and payments from TxDot and the interest to be from County taxes and revenues and for the purchase of land. The combination limited tax and revenue bonds are an obligation of the County and the County is liable for the repayment of the bonds whether or not TxDot makes the agreed payments to the County.

On October 20, 2016, the Commissioners Court passed an order authorizing the issuance of 'Comal County, Texas, Combination Tax and Revenue Certificates of Obligation, Series 2016' in the amount of \$11,300,000. These bonds dated October 15, 2016 were issued November 17, 2016. The proceeds were used to purchase land.

**COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
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The 2016 bonds currently outstanding are as follows:

Purpose	Interest Rate	Amount
General government	3.00%	\$ 7,000,000
		\$ 7,000,000

Annual debt service requirements to maturity for Series 2016 combination limited tax and revenue bonds are as follows:

Year Ending December 31	Principal	Interest
2025	1,000,000	160,000
2026	1,000,000	134,375
2027	1,000,000	111,875
2028	1,000,000	85,000
2029	3,000,000	95,000
Total	\$ 7,000,000	\$ 586,250

On August 3, 2017, the Commissioners Court passed an order authorizing the issuance of 'Comal County, Texas, Combination Tax and Revenue Certificates of Obligation, Series 2017A' in the amount of \$21,455,000. These bonds dated August 1, 2017, were issued September 7, 2017. The proceeds will be used for making permanent improvements to the County's Landa Building and Courthouse Annex Building.

The 2017A bonds currently outstanding are as follows:

Purpose	Interest Rate	Amount
General government	2.00% - 3.00%	\$ 14,200,000
		\$ 14,200,000

Annual debt service requirements to maturity for Series 2017A combination limited tax and revenue bonds are as follows:

Year Ending December 31	Principal	Interest
2025	1,410,000	388,125
2026	1,510,000	344,325
2027	1,705,000	103,950
2028	1,640,000	258,550
2029	1,770,000	158,175
2030 - 2032	6,165,000	550,113
Total	\$ 14,200,000	\$ 1,803,238

On November 1, 2018, the Commissioners Court passed an order authorizing the issuance of 'Comal County, Texas, Combination Tax and Revenue Certificates of Obligation, Series 2018' in the amount of \$14,580,000. These bonds dated November 1, 2018 were issued November 16, 2018. The proceeds will be used for making permanent improvements to the County's Landa Building, Courthouse Annex Building and County Sheriff's Office.

The 2018 bonds currently outstanding are as follows:

Purpose	Interest Rate	Amount
General government	3.125% - 5.00%	\$ 11,780,000
		\$ 11,780,000

COMAL COUNTY, TEXAS
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Annual debt service requirements to maturity for Series 2018 combination limited tax and revenue bonds are as follows:

Year Ending December 31	Principal	Interest
2025	650,000	441,950
2026	650,000	409,450
2027	650,000	380,200
2028	650,000	357,044
2029	650,000	336,731
2030 - 2033	8,530,000	1,017,887
Total	\$ 11,780,000	\$ 2,943,262

Right-to-use Lease Liability

At December 31, 2024, the County was obligated under right-to-use leases for a total of seventy six active leases totaling \$4,517,845. The leases have payments that range from \$216 to \$45,244 and interest rates that range from 0.3300% to 3.3350%. These leases are not renewable, and the County will not acquire the assets at the end of the lease term. Future minimum lease payments on these leases are as follows:

Year Ending December 31	Governmental Activities		
	Principal	Interest	Total
2025	281,414	62,368	343,782
2026	258,852	57,557	316,409
2027	231,876	53,430	285,306
2028	201,527	49,965	251,492
2029	186,109	47,440	233,549
2030 - 2034	811,811	205,032	1,016,843
2035 - 2039	1,004,723	143,450	1,148,173
2040 - 2044	1,220,759	66,746	1,287,505
2045 - 2046	320,774	3,732	324,506
Total	\$ 4,517,845	\$ 689,720	\$ 5,207,565

Right-to-use Subscription Liability

At December 31, 2024, the County was obligated under right-to-use subscription liabilities for software totaling \$473,044. The leases have annual payments that range from \$0 to \$207,509 and interest rates that range from 2.3810% to 3.2810%. These right-to-use asset subscription leases are not renewable, and the County will not acquire the intangible assets at the end of the lease term. Future minimum lease payments on these leases are as follows:

Year Ending December 31	Governmental Activities		
	Principal	Interest	Total
2025	126,379	6,188	132,567
2026	106,874	8,594	115,468
2027	109,562	5,905	115,467
2028	77,624	3,148	80,772
2029	52,605	1,252	53,857
Total	\$ 473,044	\$ 25,087	\$ 498,131

COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
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Changes in Bonded Debt and Other Long-Term Obligations.

Long-term liability activity for the year ended December 31, 2024, was as follows:

Type of Debt	Beginning Balance as Restated	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Long-term debt:					
General obligation refunding					
bonds, Series 2015	\$ 7,010,000	\$ -	\$ 1,325,000	\$ 5,685,000	\$ 1,360,000
Limited tax general obligation					
bonds, Series 2017	49,040,000	-	3,680,000	45,360,000	4,080,000
Limited tax general obligation					
bonds, Series 2018	12,140,000	-	750,000	11,390,000	750,000
Combined limited tax and					
revenue bonds, Series 2016	8,000,000	-	1,000,000	7,000,000	1,000,000
Combined limited tax and					
revenue bonds, Series 2017a	15,560,000	-	1,360,000	14,200,000	1,410,000
Combined limited tax and					
revenue bonds, Series 2018	12,430,000	-	650,000	11,780,000	650,000
Bond premiums	1,766,672	-	209,158	1,557,514	-
Total long-term debt	<u>105,946,672</u>	<u>-</u>	<u>8,974,158</u>	<u>96,972,514</u>	<u>9,250,000</u>
Other long-term liabilities:					
Right-to-use assets lease liability	4,623,174	191,500	296,829	4,517,845	281,414
Right-to-use assets SBITA liability	524,743	939,220	990,919	473,044	126,379
Compensated absences payable	5,616,793	1,354,150	893,173	6,077,770	89,585
Net pension liability	14,703,451	-	4,715,252	9,988,199	-
Other post employment benefit liability					
-health insurance	4,363,241	563,832	-	4,927,073	985,415
Other post employment benefit liability					
-group term life	1,500,386	201,963	-	1,702,349	340,470
Total other long-term liabilities	<u>27,502,971</u>	<u>3,250,665</u>	<u>6,896,173</u>	<u>27,686,280</u>	<u>1,823,262</u>
Governmental activity					
long-term liabilities	<u>\$ 133,449,643</u>	<u>\$ 3,250,665</u>	<u>\$ 15,870,331</u>	<u>\$ 124,658,794</u>	<u>\$ 11,073,262</u>

Debt payments are made from the debt service fund. Other long-term liabilities are primarily liquidated from the General fund and Road and Bridge fund.

Conduit Debt

Comal County issued certificates of obligation on behalf of Bulverde Area Rural Library District and the Canyon Lake Community Library District to construct libraries in the County and The Crossings Public Improvement District (PID) and The Grove Public Improvement District (PID) for infrastructure improvements. The bonds are to be repaid solely from sales taxes and other revenue of the Library Districts and by special assessments of the PIDs. The County considers the certificates to be a debt of the Districts rather than debt of the County. Therefore, these certificates of obligation have been excluded from the County's financial statements in order to avoid misrepresenting the nature of the certificates and distorting the County's financial statements.

**COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
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The certificates outstanding at December 31, 2024 were as follows:

<u>District</u>	<u>Maturity</u>	<u>Outstanding Balance</u>
Bulverde Area Rural Library District	September 1, 2032	\$ 5,250,000
Canyon Lake Community Library District	September 1, 2039	2,050,000
	September 1, 2054	4,985,000
	Total	<u>7,035,000</u>
The Crossing Public Improvement District	September 1, 2027	3,145,000
The Grove Public Improvement District	September 1, 2048	4,535,000

Note 4. Other Information

A. Risk Management

The Governmental Accounting Standards Board (GASB) issued Statement No. 10, Accounting and Financial Reporting for Risk Financing and Related Insurance Issues, which establishes standard accounting and financial reporting practices for public entity risk pools and governmental entities. In accordance with GASB Statement No. 10, we make the following disclosures regarding the County's risk management program.

1. Types of Risk

The County is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the County carries commercial insurance. The County participates as a member of the Texas Association of Counties' County Government Risk Management Pool. As a member of the Risk Management Pool, the County maintains coverage for General Liability, Public Officials Liability, Law Enforcement Liability, Auto Liability, and Workers Compensation pursuant to the provisions of Chapter 119 of the Texas Local Government Code.

The County established a self-funded health insurance plan in 1995, which is recorded as an internal service fund, but this does not constitute a transfer of risk from the County. In accordance with state statute, the County was protected against unanticipated catastrophic individual or aggregate loss by stop-loss coverage carried through Blue Cross and Blue Shield of Texas, Inc., a commercial carrier licensed or eligible to do business in Texas in accordance with the Texas Insurance Code.

2. Insurance Coverage

Insurance is purchased from the Texas Association of Counties' County Government Risk Management Pool and the commercial market for exposures, which are difficult to self-insure, or where analysis suggests the cost/benefit is appropriate.

There were no significant changes in commercial coverages; however, there were significant changes in retentions and limits during the fiscal year. Settled claims have not exceeded the commercial coverages above in any of the three previous years.

COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
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B. Contingent Liabilities and Litigation

The County is the recipient of several federal and state grant programs, which have guidelines that require compliance with numerous statutes and regulations. Amounts received or receivable from grantor agencies and the amounts expended by the County are subject to audit and adjustment by grantor agencies, principally the state and federal governments. Noncompliance with the regulations could have an effect on the allow ability of program expenditures. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

In addition, the County is a defendant in various outstanding lawsuits that have not been resolved as of December 31, 2024. However, in the opinion of the management and outside council, the resolution of these matters, if decided adversely, will not have a material adverse effect on the financial condition of the County.

C. Health Care Coverage

Effective October 1, 1995, the County established a self-funded health insurance plan, which is recorded as an Internal Service Fund. This fund accounts for the health insurance risk financing activities of the County but does not constitute a transfer of risk from the County. The County pays the employee premium, currently \$977.60 per employee per month to the fund, and employees, at their option, authorize payroll withholdings to pay premiums for dependents. A third party administers the plan and the contract is renewable annually in October.

The County allows employees who retire under the rule of 75 to stay on the County's insurance until they reach the age of 65. Retirees who opt to stay on the County's insurance pay \$877.60 per month in premiums. At the age of 65 retirees must leave the County's insurance. Upon presentation of proof of premium payment for supplemental insurance from a County specified company, the County will reimburse the retiree \$100 per month. Currently there are ten retirees on the County's insurance and forty retirees over 65 receiving the \$100 monthly premium supplement.

In accordance with state statute, the County was protected against unanticipated catastrophic individual or aggregate loss by stop-loss coverage carried through Blue Cross and Blue Shield of Texas, Inc., a commercial carrier licensed or eligible to do business in Texas in accordance with the Texas Insurance Code. Stop-loss coverage was in effect for individual claims exceeding \$100,000 and \$12,983,712 for aggregate loss. In addition, the contract with Blue Cross and Blue Shield of Texas provides for a termination clause. This clause provides that the County, at termination of the plan, pays a fee to the carrier and is not liable for future unreported health claims. The fee is calculated based upon the number of employees and dependents covered. Had the plan been terminated at December 31, 2024, the fee would have been \$710,050.

Following is a reconciliation of changes in the aggregate assets and liabilities for claims for the current fiscal year and the prior year:

	2024	2023
Claims payable, January 1	\$ (70,363)	\$ (23,373)
Claims incurred	9,669,846	9,715,229
Claims paid	9,265,106	9,762,219
Claims (receivable) payable, December 31	\$ 334,377	\$ (70,363)

Claims receivable or payable are estimated based upon one-month's subsequent claims paid. Any potential unfunded claim benefit obligations will be funded through rate adjustments and future contributions generated.

There were no significant changes in coverages, retentions, or limits during the fiscal year.

COMAL COUNTY, TEXAS
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D. Employee Pension Plan

Plan Description

Comal County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of nearly 800 nontraditional defined benefit pension plans. TCDRS in the aggregate issues an annual comprehensive financial report (ACFR) on a calendar year basis. The ACFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

Benefits Provided

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

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

Employees Covered by Benefit Terms:

At the December 31, 2023 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	403
Inactive employees entitled to but not yet receiving benefits	590
Active employees	810
Total	<u><u>1,803</u></u>

Contributions

The contributions rates for employees in TCDRS are either 4%, 5%, 6% or 7% of employees gross earnings, as adopted by the employer's governing body. Participating employers are required to contribute at actuarially determined rates to ensure adequate funding for each employer's plan. Employer contribution rates are determined annually and approved by the TCDRS Board of Trustees. The employee deposit rate and the employer contribution rate may be changed by the governing body of the employer within the options available to the TCDRS Act.

Comal County has elected the annually determined contribution rate (Variable-Rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the County based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the County is actuarially determined annually, and it was 11.70% for the calendar year 2024. The deposit rate payable by the employee members is the rate of 7% as adopted by the Commissioners Court of Comal County. The Commissioners Court, within the options available in the TCDRS Act, may change the employee deposit rate and the County contribution rate.

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For the County's accounting year ending December 31, 2024, the required contributions for the TCDRS Plan for its employees was \$6,394,535 and the actual contributions were \$6,394,535.

Net Pension Liability

Comal County's Net Pension Liability (NPL) was measured as of December 31, 2023, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The December 31, 2023 actuarial valuation is the most recent valuation.

Actuarial Valuation Information

The Total Pension Liability in the December 31, 2023 actuarial valuations was determined using the following actuarial methods and assumptions:

Actuarial Valuation Information

Actuarial valuation date	12/31/2023
Actuarial method	entry age normal
Amortization method	level percentage of payroll, closed
Amortization period	16.8
Asset valuation method	5-yr smoothed market
Actuarial Assumptions:	
Investment return ¹	7.50%
Projected salary increases ¹	4.7%
Inflation	2.50%
Cost-of-livings adjustments	0.0%

¹ Includes inflation at the stated rate

The annual salary increase rates assumed for individual members vary by length of service and by entry-age group. The annual rates consist of a general wage inflation component of 3.00% (made up of 2.50% inflation and 0.5% productivity increase assumptions) and a merit, promotion and longevity component that on average approximates 1.7% per year for a career employee. Mortality rates for active members were based on gender-distinct Pub-2010 General Employee Amount-Weighted Mortality Table at 135% for males and 120% for females, projected with 100% of the MP-2021 Ultimate scale after 2010. Mortality rates for retirees, beneficiaries, and non-active members were based on 135% of the Pub-210 General Retirees Amount-Weighted Mortality Tables for males and 120% for females, both projected with 100% of the MP-2021 Ultimate scale after 2010. For disabled annuitants, mortality rates were based on 160% of the Pub-2010 General Disabled Retirees Amount-Weighted Mortality Tables for males and 125% for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

The long-term expected rate of return on pension plan investments is 7.50%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TCDRS Board of Trustees. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TCDRS.

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

Asset Class	Target Allocation	Rate of Return (Expected Inflation)
US Equities	11.50%	4.75%
Global Equities	2.50%	4.75%
International Equities - Developed	5.00%	4.75%
International Equities - Emerging	6.00%	4.75%
Investment-Grade Bonds	3.00%	2.35%
Strategic Credit	9.00%	3.65%
Direct Lending	16.00%	7.25%
Distressed Debt	4.00%	6.90%
REIT Equities	2.00%	4.10%
Master Limited Partnerships (MLPs)	2.00%	5.20%
Private Real Estate Partnerships	6.00%	5.70%
Private Equity	25.00%	7.75%
Hedge Funds	6.00%	3.25%
Cash Equivalents	2.00%	0.60%
Total	100.00%	

Discount Rate

The discount rate used to measure the Total Pension Liability was 7.60%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, 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.

COMAL COUNTY, TEXAS
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Changes in Net Pension Liability

	Total Pension Liability (a)	Increase (Decrease) Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances as of December 31, 2022	\$ 177,207,789	\$ 162,504,338	\$ 14,703,451
Changes for the year:			
Service cost	5,973,876	-	5,973,876
Interest on total pension liability ¹	13,623,470	-	13,623,470
Effect of plan changes ²	-	-	-
Effect of economic/demographic gains or losses	2,779,643	-	2,779,643
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(640,064)	(640,064)	-
Benefit payments	(7,357,341)	(7,357,341)	-
Administrative expenses	-	(94,825)	94,825
Member contributions	-	3,468,439	(3,468,439)
Net investment income	-	17,871,209	(17,871,209)
Employer contributions	-	5,713,015	(5,713,015)
Other ³	-	134,403	(134,403)
Balances as of December 31, 2023	<u>\$ 191,587,373</u>	<u>\$ 181,599,174</u>	<u>\$ 9,988,199</u>

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

² No plan changes valued.

³ Relates to allocation of system-wide items.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the County, calculated using the discount rate of 7.60%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1 percent point lower (6.60%) or 1 percent point higher (8.60%) than the current rate:

	1% Decrease 6.60%	Current Discount Rate 7.60%	1% Increase 8.60%
Total pension liability	\$ 219,914,630	\$ 191,587,373	\$ 168,204,268
Fiduciary net position	<u>181,599,174</u>	<u>181,599,174</u>	<u>181,599,174</u>
Net pension liability / (asset)	<u>\$ 38,315,456</u>	<u>\$ 9,988,199</u>	<u>\$ (13,394,906)</u>

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in the separately issued TCDRS financial report. That report may be obtained on the Internet at www.tcdrs.org.

COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

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

For the year ended December 31, 2024, Comal County recognized pension expense of \$3,463,015.

At December 31, 2024, Comal County reported deferred outflows and deferred inflows of resources related to pensions from the following resources:

	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>
Difference between expected and actual experience	\$ 312,167	\$ 2,830,345
Changes of assumptions	-	1,912,659
Net difference between projected and actual earnings	-	916,452
Contributions made subsequent to measurement date	N/A	6,394,535
Total	<u>\$ 312,167</u>	<u>\$ 12,053,991</u>

Comal County reported \$6,394,535 as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability for the year ending December 31, 2025. Other amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:	
2025	\$ 1,459,455
2026	194,002
2027	4,232,950
2028	(539,118)
2029	-
Thereafter	-
Total	<u>\$ 5,347,289</u>

Each qualified employee is included in the retirement plan in which the County participates. The County participates in the Texas County and District Retirement System (TCDRS). The County does not maintain the accounting records, hold the investments, or administer the retirement plan. The total of the County's net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions as of December 31, 2024 and the pension expense for the year ended is as follows:

Net pension liability	\$ (9,988,199)
Deferred outflows of resources	12,053,991
Deferred inflows of resources	312,167
Pension expense	3,463,015

COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

E. Other Postemployment Benefits (OPEB)

	Other Postemployment Benefit Liability - Group Term Life	Other Postemployment Benefit Liability - Retiree Health Care Plan	Total Other Postemployment Benefit Plans
As of December 31, 2024			
Total OPEB Liability	\$ 1,702,349	\$ 4,927,073	\$ 6,629,422
Total Deferred Outflows of Resources	406,926	639,647	1,046,573
Total Deferred Inflows of Resources	382,583	1,909,397	2,291,980
For the year ended December 31, 2024			
Total OPEB Expense	\$ 120,385	\$ 369,179	\$ 489,564

(1.) OPEB – Group Term Life

Plan Description

The County participates in the Group Term Life Fund, a multiple-employer defined OPEB plan, administered by Texas County and District Retirement System (TCDRS). The Group Term Life program is voluntary, and employers can cease participation at any time. Therefore, the funding policy of the program is to ensure that adequate resources are available to meet all insurance benefit payments for the upcoming year. It is not the intent of the funding policy to pre-fund retiree term life insurance during employees' entire careers. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Current employees of participating employers are insured for an amount equivalent to the employee's current annual compensation and may also choose to cover retirees. Retirees are insured for \$5,000. The County has elected to cover eligible retirees as part of the plan. Life insurance proceeds are payable as a lump sum. The coverage provided to retirees is a postemployment benefit other than pension benefits (OPEB).

Employees covered by benefit

At the December 31, 2023 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefits	334
Inactive plan members entitled to but not yet receiving benefits	170
Active employees	810
Total	1,314

Contributions

Each participating employer contributes to the Group Term Life program at a contractually required rate. An annual actuarial valuation is performed, and the contractual rate is equal to the cost of providing one-year term life insurance. The premium rate is expressed as a percentage of the covered payroll of members employed by the participating employer. There is a one-year delay between the actuarial valuation that services as the basis for the employer contribution rate and the calendar year when the rate goes into effect. The contribution rate of the County was actuarially determined to be 0.21% for the calendar year 2024.

**COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2024**

For the employer's accounting year ending December 31, 2024, the required OPEB-group term life contributions for the TCDRS Plan for its employees was \$114,774 and the actual contributions were \$114,774.

Other post-employment benefit liability-group term life

The County's total other post-employment benefit liability (OPEB) was measured as of December 31, 2023, and was determined by an actuarial valuation as of that date. The December 31, 2023 actuarial valuation is the most recent valuation.

Actuarial valuation information:

The OPEB liability-group term life in the December 31, 2023 actuarial valuations was determined using the following actuarial assumptions:

Actuarial Valuation Information	
Actuarial valuation date	12/31/2023
Actuarial method	Entry age normal
Amortization method	Straight line over expected working life
Actuarial Assumptions:	
Discount rate	3.26%
Projected salary increases	Does not apply
Inflation	Does not apply
Cost-of-livings adjustments	Does not apply

Discount Rate

The discount rate used to measure the total OPEB liability – group term life was 3.26%. The projected cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute.

COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

Changes in the total OPEB liability-group term life

	Total OPEB Liability
Balances as of December 31, 2022	\$ 1,500,386
Changes for the year:	
Service cost	46,613
Interest on total OPEB liability ¹	56,726
Changes of benefit terms ²	-
Effect of economic/demographic gains or losses	11,169
Effect of assumptions changes or inputs ³	132,049
Benefit payments	(44,594)
Other	-
Balances as of December 31, 2022	\$ 1,702,349

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

² No plan changes valued.

³ Reflects change in discount rate.

Sensitivity of the OPEB liability to changes in the discount rate

The following presents the OPEB liability-group term life of the County, calculated using the discount rate of 3.26%, as well as what the County's OPEB liability-group term life would be if it were calculated using a discount rate that is 1-percentage-point lower (2.26%) or 1-percentage-point higher (4.26%) than the current rate:

	1% Decrease 2.26%	Current Discount Rate 3.26%	1% Increase 4.26%
OPEB liability-group term life	\$ 2,051,778	\$ 1,702,349	\$ 1,433,951

OPEB expense and deferred outflows of resources related to OPEB

For the year ended December 31, 2024, the County recognized OPEB expense of \$120,385.

At December 31, 2024, the County reported deferred outflows of resources related to the OPEB liability-group term life from the following sources:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Difference between expected and actual experience	\$ 1,001	\$ 50,499
Changes of assumptions	381,582	307,238
Contributions made subsequent to measurement date	N/A	49,189
Total	\$ 382,583	\$ 406,926

COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

The County reported \$49,189 as deferred outflows of resources related to OPEBs resulting from contributions subsequent to the measurement date which will be recognized as a reduction of the total OPEB liability-group term life for the year ending December 31, 2025. Other amounts reported as deferred outflows and inflows of resources related to OPEBs will be recognized in OPEB expense as follows:

Year end December 31:	
2025	\$ 7,083
2026	26,108
2027	(22,341)
2028	(59,564)
2029	23,868
Thereafter	-
Total	<u>\$ (24,846)</u>

(2.) OPEB – Retiree Health Care

Plan Description

Comal County Commissioners’ Court established a single employer medical insurance benefit plan for retirees in 2001. Employees of the County who retire after December 31, 2003 under TCDRS retirement rules (at ages 60 and above with 8 or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more) are eligible. Continuation of insurance election must be made within thirty (30) days of the employee’s separation. The County will pay a maximum of \$100 per month towards the cost of the medical/prescription drug plan for the retiree. The right to the supplement from the County is forfeited in the event the coverage is ever dropped and cannot be reinstated. Furthermore, the Commissioners’ Court reserves the right to terminate this plan at any time. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Retirees under the age of sixty-five (65) may remain on the County’s Blue Cross/Blue Shield medical/prescription drug plan until they reach age 65 as long as the retiree pays the required annually determined premium each month. Spouses of retired employees and children under age 25 may also remain on the plan provided they pay their monthly premium. The County will pay a maximum of \$100 per month towards the cost of the medical/prescription drug plan for the retiree. The County does not pay any amount towards the spouse or dependent premiums. There are currently eight (8) retirees under age 65.

Retirees over the age of sixty-five (65) may participate in the County’s Silver Choice plan (a separate Medicare Supplement medical/prescription drug plan through Aetna and administered through the Texas Association of Counties) provided the retiree pays the required annually determined premium each month. The County will pay a maximum of \$100 per month towards the cost of the medical/prescription drug plan for the retiree. The County does not pay any amount towards the spouse or dependent premiums. There are currently no retirees over age 65 participating in the plan.

**COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2024**

Employees covered by benefit

At the December 31, 2023 valuation and December 31, 2023 measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	48
Inactive employees entitled to but not yet receiving benefits	-
Active employees	737
Total	785

Contributions

Comal County is under no legal obligation to pay these supplements, and the decision to rescind these benefits may be made by a resolution of the Commissioners Court at any time. The County's authority to establish and amend benefit provisions comes from Local Government Code Section 157.1010.

There are a total of ten (10) retirees on the County's insurance. Expenses for post-employment benefits were recognized on a pay-as-you-go basis in the past. Premiums paid by retirees during the year ended December 31, 2024 were \$117,756.74 and the County paid \$56,148 in supplements to retirees.

For the employer's accounting year ending December 31, 2024, the annual OPEB-health insurance cost for the Comal County Retiree Health Care Plan paid for its retirees was zero and the actual contributions were zero.

Other post-employment benefit liability-retiree health care

The County's total other post-employment benefit liability (OPEB) was measured as of December 31, 2023, and was determined by an actuarial valuation as of that date. The December 31, 2023 actuarial valuation is the most recent valuation.

Actuarial valuation information:

The OPEB liability-retiree health care in the December 31, 2023 actuarial valuations was determined using the following actuarial assumptions:

Actuarial Valuation Information

Actuarial valuation date	12/31/2023
Actuarial method	Individual entry age normal
Amortization method	Straight line over expected working life
Actuarial Assumptions:	
Discount rate	3.77% as of 12/31/2023
Projected salary increases	.40 % to 5.25%, not including inflation of 3.00%
Inflation	2.50%
Cost-of-livings adjustments	0.00%

COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

Discount Rate

The discount rate used to measure the total OPEB liability-retiree health care was 3.77%. The Plan does not have formal assets therefore, the discount rate is equal to 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. The municipal bond rate is 3.77% based on the daily rate closest to but not later than the measurement date of the Fidelity “20-Year Municipal GO AA Index”.

Changes in the total OPEB liability-retiree health care

	Total OPEB Liability
Balances as of December 31, 2022	\$ 4,363,241
Changes for the year:	
Service cost	382,431
Interest on total OPEB liability	182,932
Changes of benefit terms	-
Difference between expected and actual experience of the total OPEB liability	(70,250)
Changes in assumptions	143,971
Benefit payments	(75,252)
	\$ 4,927,073
Balances as of December 31, 2023	\$ 4,927,073

Sensitivity of the OPEB liability to changes in the discount rate and healthcare cost trend rates

The following presents the OPEB liability-retiree health care of the County, calculated using the discount rate of 3.77%, as well as what the County’s OPEB liability-retiree health care would be if it were calculated using a discount rate that is 1-percentage-point lower (2.77%) or 1-percentage-point higher (4.77%) than the current rate:

	1% Decrease 2.77%	Current Discount Rate 3.77%	1% Increase 4.77%
OPEB liability-retiree health care	\$ 5,487,539	\$ 4,927,073	\$ 4,437,227

The following presents the OPEB liability-retiree health care of the County, calculated using the current healthcare trend rates as well as what the County’s total OPEB liability would be if it were calculated using the trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current trend rate:

	1% Decrease	Current Healthcare Cost Trend Rate Assumption	1% Increase
OPEB liability-retiree health care	\$ 4,542,567	\$ 4,927,073	\$ 5,387,586

COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

OPEB expense and deferred outflows of resources related to OPEB

For the year ended December 31, 2024, the County recognized OPEB expense of \$369,179.

At December 31, 2024, the County reported deferred outflows of resources related to the OPEB liability-retiree health care from the following sources

	Deferred Inflows of Resources	Deferred Outflows of Resources
Difference between expected and actual experience	\$ 1,414,217	\$ -
Changes of assumptions	495,180	625,459
Contributions made subsequent to measurement date	-	14,188
Total	\$ 1,909,397	\$ 639,647

The County reported \$14,188 as deferred outflows of resources related to OPEBs resulting from contributions subsequent to the measurement date which will be recognized as a reduction of the total OPEB liability-retiree health care for the year ending December 31, 2025. Other amounts reported as deferred outflows and inflows of resources related to OPEBs will be recognized in OPEB expense as follows:

Year ended December 31:	
2025	\$ (196,184)
2026	(196,184)
2027	(205,201)
2028	(204,795)
2029	(176,421)
Thereafter	(305,153)
Total	\$ (1,283,938)

COMAL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

F. Tax Incentives

Comal County negotiates tax abatement agreements pursuant to Chapter 381 of the Texas Local Government Code and Chapter 311 of the Texas Tax Code on an individual basis. The County has tax abatement agreements with four (4) entities as of December 31, 2024:

Purpose	Tax Type	Texas Local Government / Tax Code	Percentage of Taxes Abated during the Fiscal Year	Amount of Taxes Abated during the Fiscal Year
Long term economic development-retail & commercial	Property tax	Chapter 311	85%	\$ 1,519,331
Long term economic development-retail	Property tax	Section 381	55%	228,180
Long term economic development-manufacturing	Property tax	Section 381	60%	110,988
Long term economic development-manufacturing	Property tax	Section 381	47%	81,071
Long term economic development-retail & commercial	Sales Tax	Section 381	70%	<u>139,150</u>
				<u><u>\$ 2,078,720</u></u>

G. Restatement

Effective January 1, 2024, the County adopted and implemented GASB Statement No. 101, Compensated Absences. This Statement changes the measurement of the compensated absences payable reported as of December 31, 2024. As such, the Governmental Activities in the government-wide statement of net position has been restated. The reconciliation is as follows:

	Governmental Activities
Beginning net position	\$ 299,269,708
Adjustments to beginning	
Compensated Absences Payable	<u>(3,828,817)</u>
Beginning net position, as restated	<u><u>\$ 295,440,891</u></u>

H. Negative Operating Grants and Contributions and Fees of Office

During the year under audit, the One-time Grants Fund reported negative operating grants and contributions that reflects a reimbursement payment made to the grantor for amounts recognized as revenue in prior years of (\$44,066). This amount is also presented in the statement of activities under the general government function. In addition, the County Accountability Court Program reported a negative fees of office of (\$2,302) for a payment made to the grantor due to the program income being required to be utilized before accessing the grant proceeds.

**COMAL COUNTY, TEXAS
ANNUAL COMPREHENSIVE
FINANCIAL REPORT
2024**

REQUIRED SUPPLEMENTARY INFORMATION



**COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
<u>GENERAL REVENUES:</u>				
Taxes:				
Ad valorem	\$ 60,851,893	\$ 60,851,893	\$ 60,257,402	\$ (594,491)
Sales and use	22,000,000	22,000,000	25,635,794	3,635,794
Mixed drink	1,000,000	1,000,000	1,347,190	347,190
Interest on deposits	1,000,000	1,000,000	4,636,869	3,636,869
Miscellaneous revenue	311,400	311,400	681,785	370,385
<u>TOTAL GENERAL REVENUES</u>	<u>85,163,293</u>	<u>85,163,293</u>	<u>92,559,040</u>	<u>7,395,747</u>
<u>PROGRAM REVENUES:</u>				
Fees of office	4,500,130	4,500,130	4,965,541	465,411
Charges for services	5,569,200	5,569,200	4,746,532	(822,668)
Operating grants and contributions	365,200	365,200	416,937	51,737
<u>TOTAL PROGRAM REVENUES</u>	<u>10,434,530</u>	<u>10,434,530</u>	<u>10,129,010</u>	<u>(305,520)</u>
<u>TOTAL REVENUES</u>	<u>95,597,823</u>	<u>95,597,823</u>	<u>102,688,050</u>	<u>7,090,227</u>
<u>EXPENDITURES:</u>				
Current:				
General government	20,025,503	17,077,422	15,042,385	2,035,037
Justice system	16,718,170	17,313,462	15,980,890	1,332,572
Public safety	32,804,518	31,979,322	28,156,535	3,822,787
Corrections and rehabilitation	24,314,349	25,102,150	23,447,199	1,654,951
Health and human services	2,804,546	3,000,271	2,768,068	232,203
Community and economic development	1,035,701	1,091,869	991,359	100,510
Infrastructure and environment	1,403,344	1,280,298	1,153,706	126,592
	<u>99,106,131</u>	<u>96,844,794</u>	<u>87,540,142</u>	<u>9,304,652</u>
Debt Service:				
Interest	84,021	84,021	84,021	-
Principal retirement	1,380,374	1,380,374	1,208,323	-
Capital outlay	5,637,803	11,989,021	12,399,474	(410,453)
<u>TOTAL EXPENDITURES</u>	<u>106,208,329</u>	<u>110,298,210</u>	<u>101,231,960</u>	<u>8,894,199</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(10,610,506)</u>	<u>(14,700,387)</u>	<u>1,456,090</u>	<u>15,984,426</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Sale of surplus property	100,000	100,000	42,747	(57,253)
Other financing sources - leases	-	-	191,500	191,500
Other financing sources - SBITA	-	-	906,644	906,644
Transfer from other funds	1,000	1,000	345,283	344,283
Transfers to other funds	(11,060,913)	(5,775,475)	(2,366,014)	3,409,461
<u>TOTAL OTHER FINANCING SOURCES AND (USES)</u>	<u>(10,959,913)</u>	<u>(5,674,475)</u>	<u>(879,840)</u>	<u>4,794,635</u>
Net change in fund balances	(21,570,419)	(20,374,862)	576,250	20,779,061
FUND BALANCES -- beginning	<u>73,481,334</u>	<u>73,481,334</u>	<u>73,481,334</u>	<u>-</u>
FUND BALANCES -- ending	<u>\$ 51,910,915</u>	<u>\$ 53,106,472</u>	<u>\$ 74,057,584</u>	<u>\$ 20,779,061</u>

**COMAL COUNTY, TEXAS
ROAD AND BRIDGE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
<u>GENERAL REVENUES:</u>				
Taxes:				
Ad valorem	\$ 15,417,266	\$ 15,417,266	\$ 15,220,524	\$ (196,742)
Auto registration and title	4,520,000	4,520,000	5,018,963	498,963
Interest on deposits	100,000	100,000	911,894	811,894
Miscellaneous revenue	50,600	50,600	223,682	173,082
<u>TOTAL GENERAL REVENUES</u>	<u>20,087,866</u>	<u>20,087,866</u>	<u>21,375,063</u>	<u>1,287,197</u>
<u>PROGRAM REVENUES:</u>				
Charges for services	274,000	274,000	326,147	52,147
Operating grants and contributions	-	-	51,011	51,011
Total revenues	<u>274,000</u>	<u>274,000</u>	<u>377,158</u>	<u>103,158</u>
<u>TOTAL PROGRAM REVENUES</u>	<u>274,000</u>	<u>274,000</u>	<u>377,158</u>	<u>103,158</u>
<u>TOTAL REVENUES</u>	<u>20,361,866</u>	<u>20,361,866</u>	<u>21,752,221</u>	<u>1,390,355</u>
<u>EXPENDITURES:</u>				
Current:				
Infrastructure and environment	22,394,775	19,583,972	14,811,921	4,772,051
Debt Service:				
Interest	1,448	1,448	1,448	-
Principal retirement	77,083	77,083	77,083	-
Capital outlay	871,232	1,757,175	3,834,175	(2,077,000)
<u>TOTAL EXPENDITURES</u>	<u>23,344,538</u>	<u>21,419,678</u>	<u>18,724,627</u>	<u>2,695,051</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,982,672)</u>	<u>(1,057,812)</u>	<u>3,027,594</u>	<u>4,085,406</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Other financing sources - SBITA	-	-	32,576	32,576
Sale of capital assets	80,000	80,000	99,800	19,800
<u>TOTAL OTHER FINANCING SOURCES AND (USES)</u>	<u>80,000</u>	<u>80,000</u>	<u>132,376</u>	<u>52,376</u>
Net change in fund balances	(2,902,672)	(977,812)	3,159,970	4,137,782
FUND BALANCES -- beginning	<u>12,269,609</u>	<u>12,269,609</u>	<u>12,269,609</u>	<u>-</u>
FUND BALANCES -- ending	<u>\$ 9,366,937</u>	<u>\$ 11,291,797</u>	<u>\$ 15,429,579</u>	<u>\$ 4,137,782</u>

COMAL COUNTY, TEXAS
AMERICAN RESCUE PLAN ACT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Interest on deposits	\$ -	\$ -	\$ 1,613,644	\$ 1,613,644
TOTAL GENERAL REVENUES	-	-	1,613,644	1,613,644
PROGRAM REVENUES:				
Capital grants and contributions:				
American Rescue Plan Act	-	-	4,342,072	4,342,072
TOTAL CAPITAL GRANTS AND CONTRIBUTIONS	-	-	4,342,072	4,342,072
TOTAL PROGRAM REVENUES	-	-	4,342,072	4,342,072
TOTAL REVENUES	-	-	5,955,716	4,342,072
EXPENDITURES:				
HEALTH:				
Personnel	450,685	450,685	100,983	349,702
Fringe benefits	117,995	117,995	31,545	86,450
Capital expenditures:				
Construction in process	3,870,430	3,870,430	3,961,226	(90,796)
Furniture and equipment	337,351	337,351	248,318	89,033
TOTAL HEALTH EXPENDITURES	4,776,461	4,776,461	4,342,072	434,389
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(4,776,461)	(4,776,461)	1,613,644	4,776,461
OTHER FINANCING SOURCES (USES):				
Transfers to other funds	(522,092)	(522,092)	(522,092)	-
Transfers from other funds	-	-	3,719,630	3,719,630
TOTAL OTHER FINANCING SOURCES AND (USES)	(522,092)	(522,092)	3,197,538	3,719,630
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	(5,298,553)	(5,298,553)	4,811,182	8,496,091
FUND BALANCE, January 1	2,738,720	2,738,720	1,694,272	(2,467,595)
FUND BALANCE, December 31	<u>\$ (2,559,833)</u>	<u>\$ (2,559,833)</u>	<u>\$ 6,505,454</u>	<u>\$ 6,028,496</u>

COMAL COUNTY, TEXAS
SCHEDULE OF CHANGES IN NET PENSION LIABILITY
AND RELATED RATIOS*
For the Plan Year Ended December 31,

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
TOTAL PENSION LIABILITY					
Service cost	\$ 5,973,876	\$ 5,678,583	\$ 5,898,014	\$ 4,761,942	\$ 4,458,886
Interest on total pension liability	13,623,470	12,730,838	11,989,786	11,097,896	10,309,382
Effect of plan changes	-	-	-	-	-
Effect of assumption changes or inputs	-	-	163,239	9,359,246	-
Effect of economic/demographic (gains) or losses	2,779,643	642,955	(1,248,668)	743,989	432,360
Benefit payments/refunds of contributions	<u>(7,997,405)</u>	<u>(7,221,837)</u>	<u>(6,456,663)</u>	<u>(6,239,814)</u>	<u>(5,316,073)</u>
Net change in total pension liability	14,379,585	11,830,540	10,345,709	19,723,260	9,884,556
Total pension liability, beginning	<u>177,207,789</u>	<u>165,377,253</u>	<u>155,031,544</u>	<u>135,308,284</u>	<u>125,423,728</u>
Total pension liability, ending (a)	<u>\$ 191,587,374</u>	<u>\$ 177,207,793</u>	<u>\$ 165,377,253</u>	<u>\$ 155,031,544</u>	<u>\$ 135,308,284</u>
FIDUCIARY NET POSITION					
Employer contributions	\$ 5,713,015	\$ 5,030,637	\$ 4,481,437	\$ 4,489,535	\$ 3,645,950
Member contributions	3,468,439	2,910,286	2,761,449	2,744,694	2,345,740
Investment income net of investment expenses	17,871,209	(10,130,328)	30,874,180	13,036,925	17,709,867
Benefit payments/refunds of contributions	(7,997,405)	(7,221,837)	(6,456,663)	(6,239,814)	(5,316,073)
Administrative expenses	(94,825)	(95,231)	(92,933)	(102,549)	(96,151)
Other	134,402	233,634	60,870	43,450	40,708
Net change in fiduciary net position	<u>\$ 19,094,835</u>	<u>\$ (9,272,839)</u>	<u>\$ 31,628,340</u>	<u>\$ 13,972,241</u>	<u>\$ 18,330,041</u>
Fiduciary net position, beginning	<u>162,504,341</u>	<u>171,777,180</u>	<u>140,148,840</u>	<u>126,176,599</u>	<u>107,846,558</u>
Fiduciary net position, ending (b)	<u>\$ 181,599,176</u>	<u>\$ 162,504,341</u>	<u>\$ 171,777,180</u>	<u>\$ 140,148,840</u>	<u>\$ 126,176,599</u>
Net pension liability / (asset), ending = (a) - (b)	<u>\$ 9,988,198</u>	<u>\$ 14,703,452</u>	<u>\$ (6,399,927)</u>	<u>\$ 14,882,704</u>	<u>\$ 9,131,685</u>
Fiduciary net position as a % of total pension liability	94.79%	91.70%	103.87%	90.40%	93.25%
Pensionable covered payroll	\$ 49,549,135	\$ 41,575,508	\$ 39,449,265	\$ 39,209,913	\$ 33,510,566
Net pension liability as a % of covered payroll	20.16%	35.37%	-16.22%	37.96%	27.25%

Source: Texas County & District Retirement System

COMAL COUNTY, TEXAS
SCHEDULE OF CHANGES IN NET PENSION LIABILITY
AND RELATED RATIOS*
For the Plan Year Ended December 31,

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
TOTAL PENSION LIABILITY					
Service cost	\$ 4,669,420	\$ 4,571,955	\$ 4,387,668	\$ 3,953,628	\$ 3,822,981
Interest on total pension liability	10,699,767	10,039,233	9,062,902	8,533,330	7,813,082
Effect of plan changes	(15,332,311)	(378,499)	-	(815,650)	-
Effect of assumption changes or inputs	-	(638,172)	-	1,409,835	-
Effect of economic/demographic (gains) or losses	600,827	(714,578)	471,112	(2,518,361)	413,947
Benefit payments/refunds of contributions	<u>(5,180,041)</u>	<u>(4,478,943)</u>	<u>(4,106,382)</u>	<u>(3,792,436)</u>	<u>(3,245,051)</u>
Net change in total pension liability	(4,542,337)	8,400,996	9,815,300	6,770,347	8,804,959
Total pension liability, beginning	<u>129,966,065</u>	<u>121,565,069</u>	<u>111,749,769</u>	<u>104,979,422</u>	<u>96,174,464</u>
Total pension liability, ending (a)	<u>\$ 125,423,728</u>	<u>\$ 129,966,065</u>	<u>\$ 121,565,069</u>	<u>\$ 111,749,769</u>	<u>\$ 104,979,422</u>
FIDUCIARY NET POSITION					
Employer contributions	\$ 3,542,802	\$ 3,403,213	\$ 3,199,072	\$ 2,936,980	\$ 2,842,229
Member contributions	2,252,463	2,185,550	2,077,320	1,901,837	1,808,691
Investment income net of investment expenses	(2,029,758)	13,806,101	6,418,164	(639,817)	5,400,735
Benefit payments/refunds of contributions	(5,180,041)	(4,478,943)	(4,106,382)	(3,792,436)	(3,245,051)
Administrative expenses	(86,623)	(72,701)	(69,712)	(62,177)	(63,733)
Other	27,656	14,188	359,768	177,826	18,166
Net change in fiduciary net position	<u>\$ (1,473,501)</u>	<u>\$ 14,857,407</u>	<u>\$ 7,878,230</u>	<u>\$ 522,213</u>	<u>\$ 6,761,037</u>
Fiduciary net position, beginning	<u>109,320,059</u>	<u>94,462,652</u>	<u>86,584,421</u>	<u>86,062,208</u>	<u>79,301,171</u>
Fiduciary net position, ending (b)	<u>\$ 107,846,558</u>	<u>\$ 109,320,059</u>	<u>\$ 94,462,651</u>	<u>\$ 86,584,421</u>	<u>\$ 86,062,208</u>
Net pension liability / (asset), ending = (a) - (b)	<u>\$ 17,577,170</u>	<u>\$ 20,646,006</u>	<u>\$ 27,102,417</u>	<u>\$ 25,165,348</u>	<u>\$ 18,917,214</u>
Fiduciary net position as a % of total pension liability	85.99%	84.11%	77.71%	77.48%	81.98%
Pensionable covered payroll	\$ 32,178,036	\$ 31,222,136	\$ 29,675,997	\$ 27,169,105	\$ 25,838,443
Net pension liability as a % of covered payroll	54.62%	66.13%	91.33%	92.62%	73.21%

Source: Texas County & District Retirement System

COMAL COUNTY, TEXAS
SCHEDULE OF EMPLOYER CONTRIBUTIONS - NET PENSION LIABILITY
LAST 10 FISCAL YEARS

Year Ending December 31,	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pension Covered Payroll (1)	Actual Contribution as a % of Covered Payroll
2015	2,936,980	2,936,980	-	27,169,105	10.8%
2016	3,199,072	3,199,072	-	29,675,997	10.8%
2017	3,498,574	3,498,574	-	31,222,124	10.9%
2018	3,542,802	3,542,802	-	32,178,051	11.0%
2019	3,645,713	3,645,713	-	33,508,388	10.9%
2020	4,489,535	4,489,535	-	39,209,900	11.5%
2021	4,481,437	4,481,437	-	39,449,277	11.4%
2022	5,030,637	5,030,637	-	41,575,492	12.1%
2023	5,705,641	5,705,641	-	49,549,094	11.5%
2024	6,394,535	6,394,535	-	54,654,087	11.7%

⁽¹⁾ TCDRS calculates actuarially determined contributions on a calendar year basis. GASB Statement No. 68 indicates the employer should report employer contribution amounts on a fiscal year basis. If additional assistance is needed, please contact TCDRS.

⁽²⁾ Payroll is calculated based on contributions as reported to TCDRS.

Source: Texas County & District Retirement System

COMAL COUNTY, TEXAS
SCHEDULE OF CHANGES IN OTHER POST-EMPLOYMENT BENEFITS (OPEB)-GROUP
TERM LIFE LIABILITY AND RELATED RATIOS*
For the Plan Year Ended December 31,

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
TOTAL OPEB LIABILITY							
Service cost	\$ 46,613	\$ 73,316	\$ 68,930	\$ 54,788	\$ 35,614	\$ 41,890	\$ 38,291
Interest on total OPEB liability	56,726	40,810	39,405	43,560	48,676	43,926	43,772
Effect of plan changes	-	-	-	-	-	-	-
Effect of assumption changes or inputs	132,049	(542,749)	33,997	202,055	327,613	(138,225)	58,228
Effect of economic/demographic experience	11,169	42,145	18,139	(2,337)	11,539	5,064	11,513
Benefit payments	<u>(44,594)</u>	<u>(41,576)</u>	<u>(43,394)</u>	<u>(43,131)</u>	<u>(36,862)</u>	<u>(35,396)</u>	<u>(37,467)</u>
Net change in total OPEB liability	201,963	(428,054)	117,077	254,935	386,580	(82,741)	114,337
Total OPEB liability, beginning	<u>1,500,386</u>	<u>1,928,440</u>	<u>1,811,363</u>	<u>1,556,428</u>	<u>1,169,848</u>	<u>1,252,589</u>	<u>1,138,252</u>
Total OPEB liability, ending	<u>\$ 1,702,349</u>	<u>\$ 1,500,386</u>	<u>\$ 1,928,440</u>	<u>\$ 1,811,363</u>	<u>\$ 1,556,428</u>	<u>\$ 1,169,848</u>	<u>\$ 1,252,589</u>
Covered payroll	\$ 49,549,135	\$ 41,575,508	\$ 41,575,492	\$ 39,209,913	\$ 33,510,566	\$ 32,178,036	\$ 31,222,136
Total OPEB liability as a % of covered payroll	3.44%	3.61%	4.64%	4.62%	4.64%	3.64%	4.01%

* GASB Statement No. 75 requires 10 years of data to be provided in this schedule. This is the seventh year of implementation of GASB Statement No. 75. The County will develop and present the schedule prospectively.

Source: Texas County & District Retirement System

COMAL COUNTY, TEXAS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
OTHER POST-EMPLOYMENT BENEFITS (OPEB) LIABILITY-GROUP TERM LIFE
LAST 10 FISCAL YEARS*

Year Ending December 31,	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pension Covered Payroll (1)	Actual Contribution as a % of Covered Payroll (2)
2018	\$ 90,098	\$ 90,098	\$ -	\$ 32,178,051	0.28%
2019	87,122	87,122	-	33,508,388	0.26%
2020	101,946	101,946	-	39,209,900	0.26%
2021	98,623	98,623	-	39,449,277	0.25%
2022	99,781	99,781	-	41,575,492	0.24%
2023	99,098	99,098	-	49,549,094	0.20%
2024	114,774	114,774	-	54,654,087	0.21%

⁽¹⁾ TCDRS calculates actuarially determined contributions on a calendar year basis. GASB Statement No. 68 indicates the employer should report employer contribution amounts on a fiscal year basis. If additional assistance is needed, please contact TCDRS.

⁽²⁾ Payroll is calculated based on contributions as reported to TCDRS.

* GASB Statement No. 75 requires 10 years of data to be provided in this schedule. This is the seventh year of implementation of GASB Statement No. 75. The County will develop and present the schedule prospectively.

Source: Texas County & District Retirement System

COMAL COUNTY, TEXAS
SCHEDULE OF CHANGES IN OTHER POST-EMPLOYMENT BENEFITS (OPEB)-RETIREE
HEALTH CARE LIABILITY AND RELATED RATIOS*
For the Plan Year Ended December 31,

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
TOTAL OPEB LIABILITY							
Service cost	\$ 382,431	\$ 458,508	\$ 442,757	\$ 421,473	\$ 320,746	\$ 254,352	\$ 228,412
Interest on total OPEB liability	182,932	105,182	103,874	133,102	150,958	134,945	136,143
Changes of benefit terms	-	-	-	-	-	-	-
Difference between expected and actual experience of the total OPEB liability	(70,250)	(1,081,162)	(98,055)	(383,964)	(206,063)	(306,917)	(23,021)
Changes of assumptions	143,971	(577,168)	130,986	227,362	446,086	(132,270)	207,644
Benefit payments	<u>(75,252)</u>	<u>(58,535)</u>	<u>(70,957)</u>	<u>(38,974)</u>	<u>57,043</u>	<u>(39,589)</u>	<u>(77,521)</u>
Net change in total OPEB liability	563,832	(1,153,175)	508,605	358,999	768,770	(89,479)	471,657
Total OPEB liability, beginning	<u>4,363,241</u>	<u>5,516,416</u>	<u>5,007,811</u>	<u>4,648,812</u>	<u>3,880,042</u>	<u>3,969,521</u>	<u>3,497,864</u>
Total OPEB liability, ending	<u>\$ 4,927,073</u>	<u>\$ 4,363,241</u>	<u>\$ 5,516,416</u>	<u>\$ 5,007,811</u>	<u>\$ 4,648,812</u>	<u>\$ 3,880,042</u>	<u>\$ 3,969,521</u>

* GASB Statement No. 75 requires 10 years of data to be provided in this schedule. This is the seventh year of implementation of GASB Statement No. 75. The County will develop and present the schedule prospectively.

Source: GRS Retirement Consulting

COMAL COUNTY, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2024

Budgetary Information

Budgets for the County are prepared in conformity with generally accepted accounting principles (GAAP). The County legally adopts budgets for the General Fund, Special Revenue Funds (except Grant Funds and discretionary funds) and Debt Service Funds. Budgets for Grant Funds are established pursuant to grant awards and budgets for Capital Projects are established on a project basis. All annual appropriations, except Grant and Capital Project Funds, lapse at fiscal year end. At a minimum, the County is required to present the original and the final budgets for revenues and expenditures compared to actual revenues and expenditures for the General Fund and major special revenue funds.

Schedule of Contributions – Net Pension Liability

Valuation Date: Actuarially determine contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which the 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	16.8 years (based on contribution rate calculated in 12/31/23 valuation)
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.50%
Salary Increases	Varies by age and service. 4.70% 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	135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
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. 2022: New investment return and inflation assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions *	2015: Employer contributions reflect that a 50% CPI COLA was adopted. 2016: Employer contributions reflect that a 50% CPI COLA was adopted. 2017: Employer contributions reflect that a 50% CPI COLA was adopted. Also, 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. 2021: No changes in plan provisions were reflected in the Schedule. 2022: No changes in plan provisions were reflected in the Schedule. 2023: No changes in plan provisions were reflected in the Schedule.

* Only changes that affect the benefit amount and that are effective 2015 and later are shown in the Notes to Schedule.

COMAL COUNTY, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2024

Schedule of Contributions – OPEB Liability - group term life

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

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

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial method	Entry age normal
Amortization method	Straight line over expected working life
Actuarial Assumptions:	
Investment return	3.26%

Schedule of Contributions – OPEB Liability – retiree health care

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

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

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial method	Entry age normal
Amortization method	Straight line over expected working life
Actuarial Assumptions:	
Investment return	3.77%



**COMAL COUNTY, TEXAS
ANNUAL COMPREHENSIVE
FINANCIAL REPORT
2024**

OTHER SUPPLEMENTARY INFORMATION

COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

REVENUES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
GENERAL REVENUES				
Ad Valorem Taxes:				
Current	\$ 60,276,893	\$ 60,276,893	\$ 59,583,031	\$ (693,862)
Delinquent	275,000	275,000	199,883	(75,117)
Penalty and interest	300,000	300,000	474,488	174,488
TOTAL AD VALOREM TAXES	60,851,893	60,851,893	60,257,402	(594,491)
Sales and use tax	22,000,000	22,000,000	25,635,794	3,635,794
Mixed drinks tax	1,000,000	1,000,000	1,347,190	347,190
Interest on deposits	1,000,000	1,000,000	4,636,869	3,636,869
Miscellaneous	311,400	311,400	681,785	370,385
TOTAL GENERAL REVENUES	85,163,293	85,163,293	92,559,040	7,395,747
PROGRAM REVENUES:				
Fees of Office:				
District Clerk	230,000	230,000	459,223	229,223
County Court-at-Law	14,000	14,000	11,291	(2,709)
County Judge	-	-	1,000	1,000
County Clerk	1,505,000	1,505,000	1,361,751	(143,249)
Sheriff	160,130	160,130	141,128	(19,002)
Tax Assessor-Collector	2,250,000	2,250,000	2,535,461	285,461
Justices of the Peace	325,000	325,000	435,175	110,175
Constables	16,000	16,000	20,512	4,512
TOTAL FEES OF OFFICE	4,500,130	4,500,130	4,965,541	465,411
Charges for services				
Alcoholic beverage licenses	-	-	-	-
Flood zone permits	2,000	2,000	1,640	(360)
Criminal Justice fees	65,000	65,000	85,126	20,126
County fee for the support of the judiciary	60,000	60,000	79,041	19,041
Courthouse security fees	115,000	115,000	108,819	(6,181)
Arrest fees	72,000	72,000	92,123	20,123
Fines	745,000	745,000	979,042	234,042
Legal fees	98,000	98,000	115,715	17,715
Court initiated guardianship fee	15,000	15,000	21,630	6,630
Pay phone commission	275,000	275,000	365,681	90,681
NISI fees	87,000	87,000	150,129	63,129
Comal I.S.D.	1,200,000	1,200,000	709,094	(490,906)
Auto Theft Task Force	65,000	65,000	(17,845)	(82,845)
Social Security Administration	4,500	4,500	3,400	(1,100)
Department of Public Safety narcotics grant	5,000	5,000	-	(5,000)
D. E. A. and U. S. M. reimbursements	5,000	5,000	-	(5,000)
Inmate housing - federal, state and other counties	1,013,500	1,013,500	632,098	(381,402)
Environmental health fees	456,500	456,500	343,264	(113,236)
W.O.R.D. and C.O.E. contracts	777,600	777,600	513,102	(264,498)
Animal control fees	10,000	10,000	7,246	(2,754)
District Attorney	41,500	41,500	62,843	21,343
District Court Administration - Hays and Caldwell Counties	95,000	95,000	110,112	15,112
Bond supervision fees	4,500	4,500	4,052	(448)
Recycling fees	180,000	180,000	214,205	34,205
Rental income	100,100	100,100	86,425	(13,675)
Other reimbursements	77,000	77,000	79,590	2,590
TOTAL CHARGES FOR SERVICES	5,569,200	5,569,200	4,746,532	(822,668)

(Continued)

COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

REVENUES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
PROGRAM REVENUES: (Continued)				
Operating grants and contributions				
Judicial supplements	\$ 275,200	\$ 275,200	\$ 335,150	\$ 59,950
Indigent Defense	90,000	90,000	81,787	(8,213)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	365,200	365,200	416,937	51,737
TOTAL PROGRAM REVENUES	10,434,530	10,434,530	10,129,010	(305,520)
TOTAL REVENUES	\$ 95,597,823	\$ 95,597,823	\$ 102,688,050	\$ 7,090,227

EXPENDITURES:

GENERAL GOVERNMENT:

COUNTY JUDGE

Salaries:

Officials	130,866	130,866	130,865	1
Personnel	61,927	61,927	61,905	22
Auto allowance	6,000	6,000	6,000	-
Fringe benefits	62,045	62,045	61,426	619
Office supplies	2,800	2,125	1,706	419
Telephone	500	625	621	4
Continuing education and travel	2,000	2,000	907	1,093
Recurring contracts	150	150	-	150
Judicial insurance	1,500	1,500	-	1,500
Non-capital equipment	1,400	1,400	1,213	187
TOTAL COUNTY JUDGE	269,188	268,638	264,643	3,995

COMMISSIONERS' COURT

Salaries:

Officials	347,592	347,592	347,592	-
Personnel	118,131	118,611	118,611	-
Auto and cell phone allowance	24,000	24,000	24,000	-
Fringe benefits	166,745	166,745	164,150	2,595
Office supplies	7,000	6,520	3,522	2,998
Copier lease maintenance	329	585	11	574
Books and publications	1,200	1,200	179	1,021
Recurring contracts	58,000	58,000	42,614	15,386
Telephone	1,150	1,150	942	208
Continuing education and travel	13,400	13,400	5,587	7,813
Dues	14,000	14,000	13,004	996
Public meetings	1,200	1,200	1,106	94
Courthouse history tours	2,500	2,500	347	2,153
Debt Service:				
Interest	260	260	260	-
Principal retirement	2,811	2,811	2,811	-
TOTAL COMMISSIONERS' COURT	758,318	758,574	724,736	33,838

(Continued)

COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT: (Continued)				
COUNTY AUDITOR				
Salaries:				
Officials	\$ 198,325	\$ 199,703	\$ 199,703	\$ -
Personnel	569,234	567,856	540,112	27,744
Overtime	250	250	-	250
Fringe benefits	254,582	247,874	237,980	9,894
Office supplies	11,768	11,768	6,471	5,297
Copier lease maintenance	-	-	-	-
Books and publications	750	750	204	546
Telephone	480	480	330	150
Continuing education and travel	11,229	11,229	7,169	4,060
Recurring contracts	5,090	10,298	8,783	1,515
Dues	2,400	2,400	2,210	190
Non-capital equipment	2,734	9,234	8,160	1,074
Debt Service:				
Interest	726	726	726	-
Principal retirement	21,914	21,914	21,914	-
Capital expenditures:				
Right-to-use equipment	-	-	10,402	(10,402)
TOTAL COUNTY AUDITOR	1,079,482	1,084,482	1,044,164	40,318
COUNTY TREASURER				
Salaries:				
Officials	87,969	87,969	87,969	-
Personnel	261,578	261,578	252,327	9,251
Fringe benefits	127,527	127,527	122,973	4,554
Office supplies	7,650	7,650	4,881	2,769
Copier lease maintenance	442	442	410	32
Books and publications	268	268	192	76
Continuing education and travel	6,500	6,500	6,354	146
Recurring contracts	6,061	6,061	-	6,061
Dues	250	250	195	55
Non-capital equipment	8,298	8,298	7,625	673
Debt Service:				
Interest	1,253	1,253	1,253	-
Principal retirement	45,787	45,787	45,787	-
TOTAL COUNTY TREASURER	553,583	553,583	529,966	23,617
TAX ASSESSOR \ COLLECTOR				
Salaries:				
Officials	104,897	104,897	104,897	-
Personnel	1,345,746	1,344,907	1,229,144	115,763
Auto and cell phone allowance	3,360	3,360	3,360	-
Fringe benefits	626,818	626,818	548,562	78,256
Office supplies	20,500	19,970	14,445	5,525
Copier lease maintenance	156	886	770	116
Books and publications	500	500	-	500
Continuing education and travel	6,700	6,700	6,417	283
Dues	945	945	205	740
Recurring contracts	43,512	44,292	44,291	1
Data processing services	38,250	73,927	66,121	7,806
Non-capital equipment	13,894	13,894	12,366	1,528
Debt Service:				
Interest	326	326	326	-
Principal retirement	6,588	6,588	6,588	-
Capital expenditures:				
Right-to-use equipment	-	-	7,857	(7,857)
TOTAL TAX ASSESSOR \ COLLECTOR	2,212,192	2,248,010	2,045,349	210,518
DAMAGE CONTROL				
Vehicle damage, county vehicles	15,000	15,000	399	14,601
Public official liability	10,000	10,000	-	10,000
TOTAL MAINTENANCE OF VEHICLES	25,000	25,000	399	24,601

(Continued)

COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT: (Continued)				
COUNTY CLERK				
Salaries:				
Officials	\$ 87,969	\$ 87,969	\$ 87,969	\$ -
Personnel	524,926	524,926	498,503	26,423
Overtime	-	-	-	-
Fringe benefits	248,780	248,780	238,130	10,650
Office supplies	24,771	24,995	23,843	1,152
Copier lease maintenance	8,081	8,081	517	7,564
Books and publications	300	300	-	300
Continuing education and travel	9,400	9,400	5,543	3,857
Recurring contracts	6,000	6,000	2,500	3,500
Dues	400	400	264	136
Remote certificates	6,000	6,000	4,414	1,586
Non-capital equipment	12,225	12,225	8,524	3,701
Debt Service:				
Interest	149	149	149	-
Principal retirement	5,270	5,270	5,270	-
TOTAL COUNTY CLERK	934,271	934,495	875,626	58,869
INFORMATION TECHNOLOGY				
Salaries:				
Personnel	1,065,992	1,065,992	1,026,604	39,388
Overtime	7,500	7,500	633	6,867
Cell phone allowance	11,520	11,520	9,710	1,810
Fringe benefits	354,780	354,780	311,955	42,825
Office supplies	2,000	2,000	1,524	476
Copier lease maintenance	258	258	-	258
Books and publications	100	100	-	100
Computer supplies	10,000	10,000	124	9,876
Consulting and professional services	50,000	23,055	-	23,055
Telephone	1,500	1,500	912	588
Continuing education and travel	22,000	22,000	9,739	12,261
Hardware maintenance/service	12,000	11,901	6,266	5,635
Computer training and education	2,000	2,000	-	2,000
Recurring contracts	(141,121)	(99,305)	(114,266)	14,961
Non-capital equipment	10,800	12,800	12,759	41
Debt Service:				
Interest	7,211	7,211	7,211	-
Principal retirement	763,902	763,902	763,902	-
Capital expenditures:				
Right-to-use equipment	-	-	557,804	(557,804)
Capital equipment and software	290,000	516,000	514,204	1,796
TOTAL INFORMATION TECHNOLOGY	2,470,442	2,713,214	3,109,081	(395,867)
HUMAN RESOURCES				
Salaries:				
Personnel manager	120,516	121,271	121,271	-
Personnel	391,840	391,024	374,688	16,336
Overtime	500	500	-	500
Auto allowance	2,400	2,400	2,400	-
Fringe benefits	183,697	183,697	172,880	10,817
Office supplies	11,751	11,590	10,258	1,332
Copier lease maintenance	1,950	2,415	2,190	225
Books and publications	3,000	3,000	2,380	620
Employee recognition	20,000	21,311	21,311	-
Pre-employment background checks and w/c drug screens	42,750	42,750	26,672	16,078
Telephone	-	-	-	-
Continuing education and travel	8,136	8,136	7,625	511
Recurring contracts	33,603	33,603	21,431	12,172
Dues	660	660	514	146
Training and education	8,500	8,500	7,551	949
Non-capital equipment	5,728	5,728	5,124	604
Debt Service:				
Interest	72	72	72	-
Principal retirement	1,428	1,428	1,428	-
Capital expenditures:				
Right-to-use equipment	-	-	7,087	(7,087)
TOTAL HUMAN RESOURCES	836,531	838,085	784,882	53,203

(Continued)

COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT: (Continued)				
MAINTENANCE OF BUILDINGS				
Salaries:				
Personnel	859,394	859,394	749,947	109,447
Overtime	1,000	1,000	-	1,000
Tool and cell phone allowance	7,201	7,201	3,741	3,460
Fringe benefits	369,530	369,530	320,953	48,577
Office supplies	984	984	97	887
Copier lease maintenance	-	-	-	-
Gas and oil	7,000	11,500	10,493	1,007
Electrical supplies	31,022	31,022	5,032	25,990
Janitorial supplies	60,325	60,325	49,099	11,226
Building repairs:				
Major	60,968	59,018	6,967	52,051
Others	67,045	57,277	23,075	34,202
Recurring contracts	2,844	2,844	-	2,844
Telephone	3,060	3,060	471	2,589
Air conditioning maintenance	113,732	113,077	57,850	55,227
Elevator maintenance	47,900	47,900	16,485	31,415
Generator maintenance	28,938	28,938	5,568	23,370
Fire alarm maintenance	40,451	27,872	13,997	13,875
Misc. equipment repairs	2,500	3,500	572	2,928
Pest control services	2,000	13,849	11,073	2,776
Plumbing costs	9,299	9,299	2,876	6,423
Landscaping equipment & supplies	5,200	5,200	1,841	3,359
Lighting costs	16,369	16,369	12,962	3,407
Uniforms	10,580	10,580	9,089	1,491
Miscellaneous	3,000	3,000	2,338	662
Debt Service:				
Interest	35	35	35	-
Principal retirement	639	639	639	-
Capital expenditures:				
Equipment	68,500	66,000	51,124	14,876
TOTAL MAINTENANCE OF BUILDINGS	1,819,516	1,809,413	1,356,324	453,089
PURCHASING				
Salaries:				
Agent	113,331	114,118	114,118	-
Personnel	469,839	484,654	484,654	-
Overtime	250	250	-	250
Auto and cell phone allowance	3,360	3,365	3,365	-
Fringe benefits	221,262	210,629	210,038	591
Office supplies	6,500	4,951	3,692	1,259
Copier lease maintenance	4,163	4,220	2,928	1,292
Books and publications	250	250	192	58
Gas and oil	3,000	3,000	1,938	1,062
Telephone	400	660	629	31
Continuing education and travel	13,500	14,300	13,807	493
Recurring contracts	9,500	9,500	9,467	33
Dues	2,000	1,200	1,055	145
Debt Service:				
Interest	986	986	986	-
Principal retirement	13,351	13,351	13,351	-
Capital expenditures:				
Right-to-use equipment	-	-	48,153	(48,153)
TOTAL PURCHASING	861,692	865,434	908,373	(42,939)

(Continued)

COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT: (Continued)				
ELECTIONS				
Salaries:				
Personnel	\$ 294,088	\$ 294,088	\$ 293,957	\$ 131
Election Clerks	500,000	500,000	391,999	108,001
Overtime	25,000	25,000	16,597	8,403
Fringe benefits	158,865	158,865	151,139	7,726
Office supplies	50,455	40,900	33,278	7,622
Copier lease maintenance	4,464	4,464	3,519	945
Posting and shipping	56,916	56,916	-	56,916
Telephone/aircard costs	22,295	31,850	31,850	-
Continuing education and travel	7,000	7,000	879	6,121
Recurring contracts	179,584	180,431	180,431	-
Software and support	6,000	5,153	2,011	3,142
Dues	1,000	1,000	300	700
Election site costs	2,000	2,000	950	1,050
Voting equipment maintenance and support	64,000	64,000	29,665	34,335
Voting supplies	94,000	92,330	70,186	22,144
Non-capital equipment	1,366	1,366	1,213	153
Debt Service:				
Interest	483	483	483	-
Principal retirement	13,303	13,303	13,303	-
TOTAL ELECTIONS	1,480,819	1,479,149	1,221,760	257,389
COUNTY ADMINISTRATOR				
Salaries:				
Officials	\$ 198,325	\$ 198,325	\$ 196,036	\$ 2,289
Personnel	91,892	91,892	74,405	17,487
Auto and cell phone allowance	6,000	6,000	5,769	231
Fringe benefits	67,385	67,385	62,698	4,687
Office supplies	5,900	5,900	5,584	316
Supplies	3,000	3,000	2,736	264
Continuing education and travel	4,100	4,100	47	4,053
Dues	200	200	-	200
Non-capital equipment	5,350	5,350	4,381	969
TOTAL COUNTY ADMINISTRATOR	382,152	382,152	351,656	30,265
OTHER COSTS				
Sick leave buy down	45,000	58,903	58,903	-
Short-term disability	150,000	155,481	155,481	-
Fringe benefits	8,803	87,030	57,077	29,953
Postage	225,000	259,000	244,351	14,649
Actuary expense	15,000	13,600	13,600	-
Annual audit	52,800	64,828	64,828	-
Telephone/aircard costs	120,000	143,506	143,506	-
Advertising and notices	50,000	50,000	17,399	32,601
Office equipment repairs	1,500	2,250	1,676	574
Recurring contracts	825,000	767,010	662,190	104,820
Utilities	800,000	659,500	533,921	125,579
Miscellaneous insurance	825,000	923,367	864,379	58,988
Texas Association of Counties - dues	3,000	3,000	2,440	560
Alamo Area Council of Governments - dues	13,608	13,608	13,271	337
National Association of Counties - dues	1,600	1,600	1,562	38
Comal Appraisal District	950,000	1,025,000	999,396	25,604
Non-capital equipment	1,000	13,483	11,474	2,009
Contingency	3,500,000	344,521	-	344,521
Capital expenditures:				
Land	10,000	152,565	152,565	-
Property improvements	20,000	137,257	123,180	14,077
Professional fees	20,000	663,491	606,215	57,276
Furniture and equipment	20,000	1,879,324	1,879,323	1
TOTAL OTHER COSTS	7,657,311	7,418,324	6,606,737	811,587
TOTAL GENERAL GOVERNMENT				
Current	20,025,503	17,077,422	15,042,385	2,042,663
Debt Service:				
Interest	11,501	11,501	11,501	-
Principal retirement	874,993	874,993	874,993	-
Capital expenditures	428,500	3,414,637	3,894,817	(480,180)
TOTAL GENERAL GOVERNMENT	21,340,497	21,378,553	19,823,696	1,562,483

COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
JUSTICE SYSTEM:				
CRIMINAL DISTRICT ATTORNEY				
Salaries:				
CDA Supplement	\$ 11,377	\$ 11,377	\$ 11,377	\$ -
Personnel	5,051,175	5,051,175	4,584,282	466,893
Overtime	10,000	10,000	5,402	4,598
Fringe benefits	1,730,981	1,727,981	1,449,968	278,013
Office supplies	85,546	85,134	36,630	48,504
Copier lease maintenance	1,091	1,699	929	770
Books and publications	10,000	10,045	3,094	6,951
Gas and oil	6,000	6,000	2,700	3,300
Laboratory testing and witness costs	83,000	82,670	37,707	44,963
Telephone	4,800	5,212	5,212	-
Continuing education and travel	45,000	45,000	43,911	1,089
Recurring contracts	40,738	40,277	37,730	2,547
Dues	12,500	12,500	11,114	1,386
Training and education	8,000	8,000	7,801	199
Non-capital equipment	79,553	79,553	74,327	5,226
Debt Service:				
Interest	594	594	594	-
Principal retirement	12,175	12,175	12,175	-
Capital expenditures:				
Right-to-use equipment	-	-	17,222	(17,222)
TOTAL DISTRICT ATTORNEY	7,192,530	7,189,392	6,342,175	847,217
DISTRICT COURT				
Salaries:				
District judge supplements	34,382	41,005	41,005	-
Personnel	1,001,044	994,421	992,199	2,222
Uniform and cell phone allowance	2,400	2,400	2,400	-
Fringe benefits	336,339	336,339	332,981	3,358
Office supplies	10,268	10,268	6,762	3,506
Copier lease maintenance	431	431	29	402
Books and publications	500	500	-	500
Supplies	2,000	2,000	373	1,627
Continuing education and travel	12,000	12,000	11,282	718
Telephone and aircard costs	1,440	1,440	-	1,440
Dues	8,000	10,200	10,133	67
Judicial insurance	4,500	4,500	1,500	3,000
Public defense attorneys	900,000	1,500,000	1,474,858	25,142
Psychological evaluations	129,700	129,700	91,470	38,230
Interpreter	60,000	60,000	47,165	12,835
Visiting judges	5,000	3,130	3,130	-
Miscellaneous court costs	1,000	670	47	623
Non-capital equipment	14,879	14,879	8,555	6,324
Debt Service:				
Interest	153	153	153	-
Principal retirement	2,916	2,916	2,916	-
TOTAL DISTRICT COURT	2,526,952	3,126,952	3,026,958	99,994
DISTRICT COURT ADMINISTRATOR				
Salaries:				
Court administrator	121,970	122,735	122,735	-
Cell phone allowance	960	960	960	-
Fringe benefits	35,720	35,720	34,946	774
Office supplies	1,200	1,200	489	711
Continuing education and travel	12,200	11,435	6,972	4,463
TOTAL DISTRICT COURT ADMINISTRATOR	172,050	172,050	166,102	5,948

(Continued)

COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
JUSTICE SYSTEM: (Continued)				
DISTRICT CLERK				
Salaries:				
Officials	\$ 87,969	\$ 87,969	\$ 87,969	\$ -
Personnel	880,559	880,559	839,886	40,673
Fringe benefits	425,542	425,542	388,550	36,992
Office supplies	24,828	25,242	25,242	-
Copier lease maintenance	-	840	181	659
Continuing education and travel	10,500	10,246	7,659	2,587
Recurring Contracts	2,145	2,145	2,044	101
Dues	675	675	150	525
Non-capital equipment	6,794	5,794	4,869	925
Debt Service:				
Interest	318	318	318	-
Principal retirement	4,842	4,842	4,842	-
Capital expenditures:				
Right-to-use equipment	-	-	21,913	-
TOTAL DISTRICT CLERK	1,444,172	1,444,172	1,383,623	82,462
COUNTY COURT-AT-LAW #1				
Salaries:				
Officials	186,777	186,777	186,777	-
Personnel	204,157	210,273	210,273	-
Cell phone allowance	960	960	960	-
Fringe benefits	117,656	117,656	115,527	2,129
Office supplies	4,942	4,420	1,583	2,837
Copier lease maintenance	-	592	592	-
Books and publications	100	100	-	100
Continuing education and travel	4,750	4,750	185	4,565
Dues	1,000	1,000	430	570
Recurring contracts	1,613	1,157	1,019	138
Public defense attorney	175,000	167,176	141,920	25,256
Special investigators	1,000	1,000	-	1,000
Psychiatric evaluations	7,500	8,138	8,138	-
Mental commitments	1,000	1,000	-	1,000
Insurance	1,500	1,500	-	1,500
Interpreter	5,000	6,000	5,320	680
Visiting judges	3,500	3,500	918	2,582
Non-capital equipment	1,366	1,366	1,213	153
Debt Service:				
Interest	298	298	298	-
Principal retirement	3,135	3,135	3,135	-
TOTAL COUNTY COURT-AT-LAW #1	721,254	720,798	678,288	42,510
COUNTY COURT-AT-LAW #2				
Salaries:				
Officials	186,777	186,777	186,777	-
Personnel	216,217	216,217	202,898	13,319
Fringe benefits	120,136	120,136	111,810	8,326
Office supplies	4,505	4,187	2,756	1,431
Copier lease maintenance	17	162	131	31
Books and publications	100	100	65	35
Telephone	960	960	456	504
Continuing education and travel	4,750	4,750	3,335	1,415
Dues	1,000	1,248	1,244	4
Insurance	1,500	1,500	1,500	-
Recurring contracts	9,000	8,089	1,111	6,978
Public defense attorney	175,000	175,000	136,415	38,585
Special investigators	1,000	1,000	-	1,000
Psychiatric evaluations	10,000	11,663	11,663	-
Interpreter	2,000	262	-	262
Visiting judges	3,500	3,500	389	3,111
Debt Service:				
Interest	180	180	180	-
Principal retirement	3,378	3,378	3,378	-
Non-capital equipment	1,366	1,366	1,213	153
TOTAL COUNTY COURT-AT-LAW #2	741,386	740,475	665,321	75,154

(Continued)

COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
JUSTICE SYSTEM: (Continued)				
COUNTY COURT-AT-LAW #3				
Salaries:				
Officials	157,000	157,000	157,000	-
Personnel	257,521	263,314	263,314	-
Cell phone allowance	1,920	1,920	1,920	-
Fringe benefits	136,024	130,231	124,616	5,615
Office supplies	2,955	2,955	1,662	1,293
Books and publications	100	100	-	100
Continuing education and travel	4,750	4,750	1,938	2,812
Dues	1,300	1,300	680	620
Insurance	1,500	1,500	1,500	-
Recurring contracts	1,500	1,044	759	285
Public defense attorney	170,000	170,000	126,474	43,526
Special investigators	1,000	1,000	-	1,000
Psychiatric evaluations	7,500	7,500	4,813	2,687
Mental Commitments	3,000	3,000	1,225	1,775
Interpreter	5,000	5,000	3,800	1,200
Visiting judges	3,500	3,500	-	3,500
Non-capital equipment	4,061	4,061	2,442	1,619
TOTAL COUNTY COURT-AT-LAW #3	758,631	758,175	692,143	66,032
COUNTY COURT-AT-LAW CLERKS				
Salaries:				
Personnel	\$ 850,437	\$ 850,437	\$ 799,376	\$ 51,061
Overtime	250	250	181	69
Fringe benefits	367,152	367,152	335,196	31,956
Office supplies	27,550	23,912	23,756	156
Copier lease maintenance	241	241	(19)	260
Books and publications	350	350	-	350
Continuing education and travel	7,100	7,100	6,721	379
Recurring contracts	1,400	1,400	-	1,400
Dues	300	300	250	50
Non-capital equipment	14,989	18,627	17,015	1,612
Debt Service:				
Interest	313	313	313	-
Principal retirement	5,946	5,946	5,946	-
TOTAL COUNTY COURT-AT-LAW CLERKS	1,276,028	1,276,028	1,188,735	87,293
JUSTICE OF THE PEACE #1				
Salaries:				
Officials	80,424	80,424	80,424	-
Personnel	150,494	150,494	150,252	242
Auto and cell phone allowance	6,960	6,960	6,960	-
Fringe benefits	93,777	93,777	92,818	959
Office supplies	10,000	9,223	6,984	2,239
Copier lease maintenance	77	77	(1)	78
Books and publications	700	700	179	521
Telephone	600	600	375	225
Continuing education and travel	2,600	3,377	3,377	-
Dues	250	250	70	180
Interpreter	1,000	1,000	740	260
Debt Service:				
Interest	18	18	18	-
Principal retirement	2,105	2,105	2,105	-
Non-capital equipment	8,196	8,196	7,280	916
TOTAL JUSTICE OF THE PEACE #1	357,201	357,201	351,581	5,620

(Continued)

COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
JUSTICE SYSTEM: (Continued)				
JUSTICE OF THE PEACE #2				
Salaries:				
Officials	80,424	80,424	80,424	-
Personnel	183,818	183,818	181,377	2,441
Auto and cell phone allowance	6,960	6,960	6,960	-
Fringe benefits	112,079	112,079	104,877	7,202
Office supplies	4,820	4,670	3,910	760
Copier lease maintenance	370	520	520	-
Books and publications	400	400	-	400
Continuing education and travel	3,250	3,250	2,390	860
Recurring contracts	1,422	1,422	835	587
Dues	280	280	70	210
Non-capital equipment	8,159	8,159	6,082	2,077
Debt Service:				
Interest	72	72	72	-
Principal retirement	1,322	1,322	1,322	-
TOTAL JUSTICE OF THE PEACE #2	403,376	403,376	388,839	14,537
JUSTICE OF THE PEACE #3				
Salaries:				
Officials	80,424	80,424	80,424	-
Personnel	243,117	243,347	243,347	-
Auto and cell phone allowance	7,920	7,920	7,920	-
Fringe benefits	135,690	135,690	134,255	1,435
Office supplies	3,955	3,955	3,079	876
Copier lease maintenance	177	177	(1)	178
Telephone	1,440	1,440	912	528
Continuing education and travel	1,200	1,200	735	465
Dues	200	200	145	55
Non-capital equipment	2,695	2,465	1,540	925
Debt Service:				
Interest	18	18	18	-
Principal retirement	2,105	2,105	2,105	-
TOTAL JUSTICE OF THE PEACE #3	478,941	478,941	474,479	4,462
JUSTICE OF THE PEACE #4				
Salaries:				
Officials	\$ 80,424	\$ 80,424	\$ 80,424	\$ -
Personnel	183,610	183,610	182,615	995
Auto and cell phone allowance	6,960	6,960	6,960	-
Fringe benefits	112,037	112,037	109,535	2,502
Office supplies	5,000	5,000	3,337	1,663
Copier lease maintenance	78	78	-	78
Books and publications	600	600	-	600
Continuing education and travel	1,150	1,150	70	1,080
Recurring Contracts	1,000	1,000	-	1,000
Dues	150	150	-	150
Debt Service:				
Interest	5	5	5	-
Principal retirement	2,117	2,117	2,117	-
TOTAL JUSTICE OF THE PEACE #4	393,131	393,131	385,063	8,068

(Continued)

COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
JUSTICE SYSTEM: (Continued)				
MAGISTRATE				
Salaries:				
Personnel	205,796	223,144	223,144	-
Auto and cell phone allowance	960	960	960	-
Fringe benefits	75,871	62,371	62,369	2
Office supplies	3,000	3,142	2,506	636
Copier lease maintenance	(199)	464	464	-
Operating expenses	1,000	600	-	600
Continuing education and travel	4,350	350	-	350
Insurance	1,500	1,500	-	1,500
Interpreter	1,500	1,500	-	1,500
Dues	750	750	-	750
Debt Service:				
Interest	90	90	90	-
Principal retirement	1,009	1,009	1,009	-
Capital expenditures:				
Right-to-use equipment	-	-	7,372	(7,372)
TOTAL MAGISTRATE	<u>295,627</u>	<u>295,880</u>	<u>297,914</u>	<u>5,338</u>
TOTAL JUSTICE SYSTEM:				
Current	16,718,170	17,313,462	15,980,890	1,361,857
Debt Service:				
Interest	2,059	2,059	2,059	-
Principal retirement	41,050	41,050	41,050	-
Capital expenditures	-	-	17,222	(17,222)
TOTAL JUSTICE SYSTEM	<u>16,761,279</u>	<u>17,356,571</u>	<u>16,041,221</u>	<u>1,344,635</u>
PUBLIC SAFETY:				
SHERIFF'S OFFICE				
Salaries:				
Officials	134,706	134,706	134,706	-
Personnel	16,124,018	15,237,843	14,040,169	1,197,674
Overtime and law enforcement holiday pay	295,000	331,843	331,843	-
Uniform allowance	84,000	84,000	68,856	15,144
Fringe benefits	6,065,040	5,725,776	5,058,336	667,440
Office supplies	48,622	49,574	39,138	10,436
Copier lease maintenance	1,167	3,881	3,873	8
Gas and oil	650,000	765,000	724,530	40,470
Police supplies	233,166	332,718	298,852	33,866
Facilities Maintenance	182,000	135,009	66,824	68,185
Laboratory testing	20,000	20,000	1,756	18,244
Telephone (mobile)	30,000	30,000	29,741	259
Radio tower lines	337,528	349,623	30,365	319,258
Mobile data terminals	110,000	110,000	83,081	26,919
Continuing education and travel	55,000	35,000	34,671	329
Maintenance agreements	918,279	1,025,418	748,125	277,293
Equipment maintenance	8,500	8,500	2,806	5,694
Mobile comm. equipment repairs	50,000	49,300	30,825	18,475
Training and education	75,000	67,800	56,242	11,558
Utilities	350,000	350,000	186,814	163,186
Uniforms	70,000	70,220	70,220	-
Crime prevention programs	30,000	30,000	21,892	8,108
Canine maintenane	10,000	10,000	3,039	6,961
Miscellaneous	29,500	25,519	10,663	14,856
Non-capital equipment	454,307	333,809	332,905	904
Mental commitments	70,000	70,000	16,719	53,281
Debt Service:				
Interest	64,262	64,262	64,262	-
Principal retirement	389,795	389,795	217,744	172,051
Capital expenditures:				
Right-to-use equipment	-	-	314,238	(314,238)
Furniture and equipment	3,554,523	6,324,798	6,324,798	-
TOTAL SHERIFF'S OFFICE	<u>30,444,413</u>	<u>32,164,394</u>	<u>29,348,033</u>	<u>2,816,361</u>

(Continued)

COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
PUBLIC SAFETY: (Continued)				
COURTHOUSE SECURITY				
Salaries:				
Personnel	\$ 1,276,963	\$ 1,276,963	\$ 981,451	\$ 295,512
Overtime	2,000	2,000	839	1,161
Uniform allowance	8,160	8,160	6,147	2,013
Fringe benefits	465,172	465,172	345,971	119,201
Copier lease maintenance	248	248	(142)	390
Recurring contracts	19,378	19,379	-	19,379
Supplies	1,200	1,200	-	1,200
Debt Service:				
Interest	34	34	34	-
Principal retirement	328	328	328	-
Capital expenditures:				
Right-to-use equipment	-	-	2,323	(2,323)
TOTAL COURTHOUSE SECURITY	1,773,483	1,773,484	1,336,951	436,533
EMERGENCY MANAGEMENT				
Salaries:				
Local emergency program coordinator	99,817	100,442	100,442	-
Cell phone allowance	960	960	960	-
Fringe benefits	31,657	31,657	31,244	413
Office supplies	6,000	5,375	1,387	3,988
Interlocal agreement transfers	10,000	10,000	-	10,000
Gas and oil	2,000	2,000	717	1,283
Consulting and professional fees	5,500	5,500	66	5,434
Continuing education and travel	4,000	4,000	-	4,000
Recurring contracts	50,237	50,237	49,542	695
Shelter supplies and training	500	500	-	500
Dues	400	400	-	400
Interlocal agreement transfers				
Non-capital equipment	4,100	4,100	3,625	475
Household hazardous waste program	45,000	45,000	45,000	-
TOTAL EMERGENCY MANAGEMENT	260,171	260,171	232,983	27,188
DEPARTMENT OF PUBLIC SAFETY				
Salaries:				
Personnel	157,684	157,684	157,456	228
Fringe benefits	66,282	66,282	65,623	659
Office supplies	5,500	5,500	5,486	14
Copier lease maintenance	1,163	1,163	(9)	1,172
Film	1,000	1,000	955	45
Telephone (office and mobile)	1,300	1,300	-	1,300
Supplies	3,850	3,850	3,597	253
Repairs	3,000	3,000	903	2,097
Travel and reimbursed mileage	1,700	1,700	444	1,256
Non-capital equipment	7,948	7,948	7,063	885
Debt Service:				
Interest	181	181	181	-
Principal retirement	2,456	2,456	2,456	-
TOTAL DEPARTMENT OF PUBLIC SAFETY	252,064	252,064	244,155	7,909
FIRE MARSHAL				
Salaries:				
Fire Marshal	95,225	95,822	95,822	-
Personnel	247,192	246,595	237,490	9,105
Overtime	2,000	2,000	-	2,000
Uniform and cell phone allowance	5,760	5,760	5,464	296
Fringe benefits	119,295	119,295	111,596	7,699
Office supplies	500	500	68	432
Copier lease maintenance	37	37	-	37
Gas and oil	8,000	8,000	2,809	5,191
Police supplies	3,500	3,500	3,418	82
Lab and witness expense	250	250	-	250
Continuing education and travel	5,000	5,000	911	4,089
Dues	600	600	246	354
Uniforms	500	500	500	-
Training and education	5,000	5,000	1,095	3,905
Debt Service:				
Interest	18	18	18	-
Principal retirement	2,045	2,045	2,045	-
TOTAL FIRE MARSHAL	494,922	494,922	461,482	33,440

(Continued)

COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
PUBLIC SAFETY: (Continued)				
MAINTENANCE OF VEHICLES				
Vehicle repairs	\$ 500,000	\$ 470,125	\$ 450,081	\$ 20,044
Towing	6,000	6,000	5,818	182
Capital expenditures:				
Furniture and equipment	40,000	110,663	96,209	14,454
TOTAL MAINTENANCE OF VEHICLES	546,000	586,788	552,108	34,680
CONSTABLE #1				
Salaries:				
Official	75,857	75,857	75,856	1
Personnel	214,552	216,664	216,664	-
Uniform and cell phone allowance	1,920	1,920	1,920	-
Fringe benefits	107,240	105,128	102,902	2,226
Office supplies	2,500	2,795	2,283	512
Gas and oil	15,000	15,000	12,440	2,560
Police supplies	3,500	2,052	1,805	247
Telephone and/or aircard	1,800	1,800	1,800	-
Uniforms	2,000	2,000	1,047	953
Continuing education and travel	2,000	2,000	-	2,000
Dues	200	200	-	200
Recurring contracts	16,000	14,740	560	14,180
Training & Education	2,000	2,000	440	1,560
Non-capital equipment	-	2,910	2,910	-
Capital expenditures:				
Furniture and equipment	101,000	134,790	130,050	4,740
TOTAL CONSTABLE #1	545,569	579,856	550,677	29,179
CONSTABLE #2				
Salaries:				
Official	75,857	75,857	75,856	1
Personnel	147,588	147,588	147,673	(85)
Uniform and cell phone allowance	2,940	2,940	2,940	-
Fringe benefits	81,798	81,798	78,266	3,532
Office supplies	600	600	572	28
Gas and oil	14,000	14,000	12,991	1,009
Police supplies	4,000	4,045	3,986	59
Recurring contracts	1,500	1,500	-	1,500
Telephone and/or aircard	2,500	2,500	1,800	700
Dues	300	300	115	185
Continuing education and travel	1,000	1,000	520	480
Uniforms	1,200	1,200	1,156	44
Non-capital equipment	3,500	3,500	3,443	57
TOTAL CONSTABLE #2	336,783	336,828	329,318	7,510
CONSTABLE #3				
Salaries:				
Official	75,857	75,857	75,856	1
Personnel	287,499	299,101	299,101	-
Uniform allowance	2,400	2,400	2,400	-
Fringe benefits	134,132	122,166	109,507	12,659
Office supplies	2,600	2,600	2,599	1
Gas and oil	25,000	25,000	16,798	8,202
Police supplies	7,000	6,400	6,391	9
Uniforms	7,000	7,169	7,144	25
Continuing education and travel	5,000	5,184	5,184	-
Telephone	4,800	4,980	4,980	-
Recurring contracts	27,060	27,060	13,471	13,589
Dues	400	400	185	215
Non-capital equipment	14,775	15,375	15,332	43
Capital expenditures:				
Furniture and equipment	-	99,431	99,431	-
TOTAL CONSTABLE #3	593,523	693,123	658,379	34,744

(Continued)

COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
PUBLIC SAFETY: (Continued)				
CONSTABLE #4				
Salaries:				
Official	\$ 75,857	\$ 75,857	\$ 75,856	\$ 1
Personnel	212,019	216,201	216,201	-
Uniform allowance	1,920	1,920	1,920	-
Fringe benefits	106,713	106,713	99,692	7,021
Office supplies	2,344	2,344	1,967	377
Gas and oil	19,350	19,350	17,901	1,449
Police supplies	6,820	10,420	5,896	4,524
Telephone and/or aircard	3,600	3,600	1,135	2,465
Uniforms	3,080	3,080	717	2,363
Continuing education and travel	2,450	2,450	110	2,340
Recurring contracts	6,739	13,571	(16,794)	30,365
Dues	70	70	-	70
Non-capital equipment	13,802	10,650	3,470	7,180
Debt Service:				
Interest	389	389	389	-
Principal retirement	16,472	16,472	16,472	-
Capital expenditures:				
Right-to-use equipment	-	-	78,935	(78,935)
TOTAL CONSTABLE #4	471,625	483,087	503,867	(20,780)
OTHER LAW ENFORCEMENT COSTS				
Contracts reimbursed	857,468	857,468	468,229	389,239
Autopsy costs	360,000	642,799	642,799	-
TOTAL OTHER LAW ENFORCEMENT COSTS	1,217,468	1,500,267	1,111,028	389,239
TOTAL PUBLIC SAFETY				
Current	32,804,518	31,979,322	28,156,535	3,933,450
Debt Service:				
Interest	64,884	64,884	64,884	-
Principal retirement	411,096	411,096	239,045	172,051
Capital expenditures	3,655,523	6,669,682	6,868,517	(309,498)
TOTAL PUBLIC SAFETY	36,936,021	39,124,984	35,328,981	3,796,003
CORRECTIONS AND REHABILITATION				
JAIL				
Salaries:				
Personnel	11,137,787	11,130,787	10,361,371	769,416
Overtime and law enforcement holiday pay	320,500	320,500	311,834	8,666
Uniform and cell phone allowance	76,800	76,800	67,859	8,941
Fringe benefits	4,523,538	4,176,948	3,986,759	190,189
Office supplies	60,910	60,910	47,652	13,258
Copier lease maintenance	2,004	3,034	2,923	111
Records storage	12,000	12,000	1,259	10,741
Police supplies	110,000	130,610	128,126	2,484
Uniforms (corrections officers)	50,000	46,217	46,217	-
Medical \ physician costs	3,955,041	3,884,021	3,635,990	248,031
Extradition costs	75,000	75,000	72,419	2,581
Telephone and/or aircard	864	864	-	864
Continuing education and travel	25,000	10,000	8,948	1,052
Recurring contracts	125,300	219,000	211,038	7,962
Alarm and camera maintenance	10,000	10,000	-	10,000
Facility maintenance	315,000	300,698	228,084	72,614
Utilities	850,000	850,000	843,020	6,980
Feeding prisoners	650,000	912,000	898,496	13,504
Cleaning and laundry supplies	65,000	64,300	62,016	2,284
Prisoner supplies	145,000	145,000	136,553	8,447
Training and education	50,000	20,000	7,991	12,009
Non-capital equipment	85,343	58,843	53,938	4,905
Debt Service:				
Interest	5,022	5,022	5,022	-
Principal retirement	40,375	40,375	40,375	-
Capital expenditures:				
Building improvements	-	-	-	-
Right-to-use equipment	-	-	16,085	(16,085)
Furniture and equipment	169,757	461,654	169,007	292,647
TOTAL JAIL	22,860,241	23,014,583	21,342,982	1,671,601

(Continued)

COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

EXPENDITURES:	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final</u>
	<u>Original</u>	<u>Final</u>		
CORRECTIONS AND REHABILITATION: (Continued)				<u>(Negative)</u>
JUVENILE PROBATION				
Salaries:				
Officials	\$ 159,468	\$ 159,468	\$ 159,345	\$ 123
Personnel	280,387	280,387	274,734	5,653
Overtime	2,000	1,000	289	711
Cell phone allowance	7,020	7,020	6,864	156
Fringe benefits	161,808	161,808	150,396	11,412
Office supplies	9,800	13,711	13,237	474
Copier lease maintenance	1,532	1,532	1,221	311
Audit expense	5,200	5,200	5,030	170
Gas and oil	12,000	12,000	8,644	3,356
Pickup / transport costs	8,000	3,000	2,033	967
Laboratory testing and witness expense	3,000	3,000	2,438	562
Mobile phones	950	950	863	87
Continuing education and travel	11,200	16,200	13,140	3,060
Recurring contracts	200	200	167	33
Youth services	860,607	1,776,607	1,543,395	233,212
Consulting and professional services	-	6,446	6,446	-
Miscellaneous costs	1,000	999	996	3
Non-capital equipment	13,586	13,586	11,211	2,375
Debt Service:				
Interest	113	113	113	-
Principal retirement	2,735	2,735	2,735	-
Capital expenditures:				
Right-to-use equipment	-	-	8,753	(8,753)
TOTAL JUVENILE PROBATION	<u>1,540,606</u>	<u>2,465,962</u>	<u>2,212,050</u>	<u>262,665</u>
ADULT PROBATION				
Laboratory testing and witness expense	1,000	1,000	-	1,000
District adult probation costs	25,200	25,200	25,200	-
Pre-trial release supervision program	100,304	100,304	100,304	-
Recurring contracts	5,000	5,000	-	5,000
TOTAL ADULT PROBATION	<u>131,504</u>	<u>131,504</u>	<u>125,504</u>	<u>6,000</u>
TOTAL CORRECTIONS AND REHABILITATION				
Current	24,314,349	25,102,150	23,447,199	1,663,704
Debt Service:				
Interest	5,135	5,135	5,135	-
Principal retirement	43,110	43,110	43,110	-
Capital expenditures	169,757	461,654	185,092	276,562
TOTAL CORRECTIONS AND REHABILITATION	<u>24,532,351</u>	<u>25,612,049</u>	<u>23,680,536</u>	<u>1,940,266</u>
HEALTH AND HUMAN SERVICES:				
PUBLIC HEALTH				
Salaries:				
Director	113,115	113,824	113,824	-
Personnel	447,326	449,924	449,924	-
Overtime	250	250	-	250
Auto and cell phone allowance	2,160	2,160	2,160	-
Fringe benefits	204,643	204,643	202,942	1,701
Office supplies	10,000	10,000	8,780	1,220
Copier lease maintenance	1,013	1,013	953	60
Books and publications	1,600	1,600	718	882
Gas and oil	2,000	2,000	868	1,132
Medical supplies	8,300	8,300	6,397	1,903
Physicians \ pharmacist contracts	1,200	1,200	1,200	-
Telephone	975	1,475	1,336	139
Continuing education and travel	15,250	14,750	12,528	2,222
Recurring contracts	10,000	10,000	8,363	1,637
Medical waste disposal	4,500	4,500	644	3,856
Employee Immunization	28,000	28,000	17,435	10,565
Education materials	2,000	2,000	-	2,000
Non-capital equipment	28,353	25,046	11,310	13,736
Debt Service:				
Interest	122	122	122	-
Principal retirement	2,225	2,225	2,225	-
TOTAL PUBLIC HEALTH	<u>883,032</u>	<u>883,032</u>	<u>841,729</u>	<u>41,303</u>

COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
HEALTH AND HUMAN SERVICES: (Continued)				
ENVIRONMENTAL HEALTH				
Salaries:				
Personnel	\$ 447,524	\$ 447,524	\$ 439,953	\$ 7,571
Cell phone allowance	3,240	3,240	2,139	1,101
Fringe benefits	169,430	169,430	164,921	4,509
Office supplies	3,400	2,100	138	1,962
Copier lease maintenance	(1,069)	231	(1,399)	1,630
Gas and oil	15,000	15,000	8,302	6,698
Supplies	700	700	30	670
License fees	2,000	2,000	-	2,000
Continuing education and travel	5,000	5,000	3,716	1,284
Recurring contracts	-	-	-	-
Equipment maintenance	500	500	-	500
Uniforms	1,000	1,000	353	647
Non-capital equipment	50,508	50,508	39,593	10,915
Debt Service:				
Interest	104	104	104	-
Principal retirement	3,415	3,415	3,415	-
TOTAL ENVIRONMENTAL HEALTH	700,752	700,752	661,265	39,487
VETERANS' SERVICES				
Salaries:				
Officials	91,972	92,548	92,548	-
Personnel	99,712	99,712	99,627	85
Auto allowance	1,200	1,200	1,200	-
Fringe benefits	73,218	73,218	72,805	413
Office supplies	4,269	4,269	1,400	2,869
Copier lease maintenance	100	100	-	100
Continuing education and travel	4,100	4,100	1,265	2,835
Software and support	1,485	1,485	1,485	-
Veterans' transportation	3,500	3,500	3,500	-
Non-capital equipment	1,366	790	-	790
Debt Service:				
Interest	3	3	3	-
Principal retirement	691	691	691	-
TOTAL VETERANS' SERVICES	281,616	281,616	274,524	7,092
ANIMAL CONTROL				
Salaries:				
Personnel	424,622	424,622	408,909	15,713
Overtime	5,000	5,000	4,236	764
Fringe benefits	196,743	196,743	173,588	23,155
Office supplies	2,998	2,837	2,315	522
Books and publications	150	150	136	14
Gas and oil	30,000	30,000	24,026	5,974
Police supplies	3,050	5,050	4,360	690
Telephone (office and mobile)	7,360	7,360	6,616	744
Continuing education and travel	4,000	4,000	3,102	898
Recurring contracts	2,483	2,483	380	2,103
Uniforms	1,500	1,076	986	90
Tending \ boarding \ disposal	192,200	386,510	305,362	81,148
Debt Service:				
Interest	48	48	48	-
Principal retirement	650	650	650	-
Capital expenditures:				
Furniture and equipment	82,731	88,474	85,255	3,219
TOTAL ANIMAL CONTROL	953,535	1,155,003	1,019,969	135,034
OTHER HEALTH AND HUMAN SERVICES				
Indigent burial	25,000	25,000	13,800	11,200
Interlocal agreements	1,000	1,000	-	1,000
Comal County Senior Citizen's Foundation	10,000	10,000	9,694	306
TX Wildlife Control Program	39,600	39,600	39,600	-
TOTAL OTHER HEALTH AND HUMAN SERVICES	75,600	75,600	63,094	12,506

(Continued)

COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
HEALTH AND HUMAN SERVICES: (Continued)				
<u>TOTAL HEALTH AND HUMAN SERVICES</u>				
Current	2,804,546	3,000,271	2,768,068	232,203
Debt Service:				
Interest	277	277	277	-
Principal retirement	6,981	6,981	6,981	-
Capital expenditures	82,731	88,474	85,255	3,219
TOTAL HEALTH AND HUMAN SERVICES	2,894,535	3,096,003	2,860,581	235,422
<u>COMMUNITY AND ECONOMIC DEVELOPMENT</u>				
AGRICULTURAL EXTENSION SERVICE				
Salaries:				
Personnel	\$ 322,681	\$ 322,681	\$ 280,375	\$ 42,306
Auto allowances	20,000	20,000	16,779	3,221
Fringe benefits	79,658	79,658	72,566	7,092
Office supplies	5,748	5,748	5,520	228
Copier lease maintenance	3,071	3,571	3,140	431
Telephone (office and mobile)	360	360	310	50
Demonstration supplies	4,000	3,500	2,724	776
Facilities maintenance	5,000	3,700	1,595	2,105
Continuing education and travel	25,500	30,200	23,956	6,244
Livestock show	4,700	-	-	-
Recurring contracts	11,700	12,425	12,266	159
Dues	1,250	1,250	857	393
Non-capital equipment	2,831	2,831	2,802	29
Debt Service:				
Interest	165	165	165	-
Principal retirement	3,144	3,144	3,144	-
TOTAL AGRICULTURAL EXTENSION SERVICE	489,808	489,233	426,199	63,034
PARKS				
Salaries:				
Personnel	13,271	13,271	7,659	5,612
Fringe benefits	1,030	1,030	652	378
Park maintenance / operations				
Operations	100,000	141,742	131,538	10,204
Consulting and professional services	-	6,646	4,723	1,923
Morton tract development	278,739	287,094	282,203	4,891
Capital expenditures:				
Property improvements	571,750	948,574	948,574	-
TOTAL PARKS	964,790	1,398,357	1,375,349	23,008
PUBLIC INFORMATION				
Salaries:				
Personnel	91,381	91,381	87,195	4,186
Auto and cell phone allowance	2,160	2,160	2,077	83
Fringe benefits	30,171	30,171	29,646	525
Office supplies	500	500	13	487
Continuing education and travel	3,800	3,800	1,867	1,933
Public meetings	750	750	-	750
Advertising, notices and printing	5,000	5,000	-	5,000
Recurring contracts	400	400	-	400
Non-capital equipment	2,500	2,500	1,396	1,104
TOTAL PUBLIC INFORMATION	136,662	136,662	122,194	14,468
COMMUNITY PROMOTION				
Chamber of Commerce economic development	12,500	12,500	12,500	-
Bulverde-Spring Branch economic development	2,000	2,000	2,000	-
Comal Co. Historical Commission	5,000	5,000	5,000	-
TOTAL COMMUNITY PROMOTION	19,500	19,500	19,500	-
<u>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</u>				
Current	1,035,701	1,091,869	991,359	100,510
Debt Service:				
Interest	165	165	165	-
Principal retirement	3,144	3,144	3,144	-
Capital expenditures	571,750	948,574	948,574	-
TOTAL COMMUNITY AND ECONOMIC DEVELOPEME	1,610,760	2,043,752	1,943,242	100,510

(Continued)

COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
INFRASTRUCTURE AND ENVIRONMENTAL SERVICES				
RECYCLING				
Personnel	\$ 414,204	\$ 414,204	\$ 412,702	\$ 1,502
Overtime	10,000	22,000	21,138	862
Cell phone allowance	960	960	960	-
Fringe benefits	180,353	181,246	181,246	-
Uniforms	8,000	8,000	4,879	3,121
Office supplies	3,000	3,000	2,893	107
Continuing education and travel	500	500	-	500
Building maintenance	3,000	1,699	100	1,599
Gas and oil	52,000	52,000	49,936	2,064
Equipment maintenance	60,800	75,422	75,422	-
Disposal costs	120,000	67,818	63,792	4,026
License renewals	200	200	-	200
Contract services	200,000	103,000	90,048	12,952
Equipment supplies	16,350	16,272	9,762	6,510
Non-capital equipment	11,695	11,695	8,547	3,148
Capital expenditures:				
Property improvements	729,542	406,000	399,997	6,003
TOTAL RECYCLING	1,810,604	1,364,016	1,321,422	42,594
ENVIRONMENTAL SERVICES				
Nuisance abatement / hazardous materials remediation	10,000	10,000	-	10,000
GBRA Phase II flood control study	10,000	10,000	-	10,000
TOTAL ENVIRONMENTAL SERVICES	20,000	20,000	-	20,000
TRANSPORTATION SERVICES				
TxDOT	232,282	232,282	232,281	1
Comal County Public Transportation	70,000	70,000	-	70,000
TOTAL TRANSPORTATION SERVICES	302,282	302,282	232,281	70,001
TOTAL INFRASTRUCTURE AND ENVIRONMENTAL SERVICES				
Current	1,403,344	1,280,298	1,153,706	126,592
Capital expenditures	729,542	406,000	399,997	6,003
TOTAL INFRASTRUCTURE AND ENVIRONMENTAL SERVICES	2,132,886	1,686,298	1,553,703	132,595
GENERAL FUND EXPENDITURES				
Current	99,106,131	96,844,794	87,540,142	9,460,979
Debt Service:				
Interest	84,021	84,021	84,021	-
Principal retirement	1,380,374	1,380,374	1,208,323	-
Capital expenditures	5,637,803	11,989,021	12,399,474	(521,116)
TOTAL GENERAL FUND EXPENDITURES	106,208,329	110,298,210	101,231,960	8,939,863

(Continued)

COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<u>GENERAL FUND EXPENDITURES</u>				
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	<u>\$ (10,610,506)</u>	<u>\$ (14,700,387)</u>	<u>\$ 1,456,090</u>	<u>\$ 16,030,090</u>
OTHER FINANCING SOURCES (USES):				
Sale of surplus property	100,000	100,000	42,747	(57,253)
Other financing sources - leases	-	-	191,500	191,500
Other financing sources - SBITA	-	-	906,644	906,644
Transfers from other funds	1,000	1,000	345,283	344,283
Transfers to other funds	<u>(11,060,913)</u>	<u>(5,775,475)</u>	<u>(2,366,014)</u>	<u>3,409,461</u>
TOTAL OTHER FINANCING SOURCES AND (USES)	<u>(10,959,913)</u>	<u>(5,674,475)</u>	<u>(879,840)</u>	<u>4,794,635</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	(21,570,419)	(20,374,862)	576,250	20,824,725
FUND BALANCES, January 1	<u>73,481,334</u>	<u>73,481,334</u>	<u>73,481,334</u>	<u>-</u>
FUND BALANCES, December 31	<u>\$ 51,910,915</u>	<u>\$ 53,106,472</u>	<u>\$ 74,057,584</u>	<u>\$ 20,824,725</u>

COMAL COUNTY, TEXAS
ROAD AND BRIDGE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

REVENUES:	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final</u> <u>Budget - Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>GENERAL REVENUES:</u>				
Ad valorem taxes:				
Current	\$ 15,302,266	\$ 15,302,266	\$ 15,073,495	\$ (228,771)
Delinquent	55,000	55,000	52,203	(2,797)
Penalty and interest	60,000	60,000	94,826	34,826
TOTAL AD VALOREM TAXES	15,417,266	15,417,266	15,220,524	(196,742)
Auto Registration and Title:				
Auto registration - State	2,300,000	2,300,000	2,355,496	55,496
Auto registration - County	1,900,000	1,900,000	2,336,831	436,831
Certificate of title	210,000	210,000	199,970	(10,030)
Gross axle and weight fees	110,000	110,000	126,666	16,666
TOTAL AUTO REGISTRATION AND TITLE	4,520,000	4,520,000	5,018,963	498,963
Interest on deposits	100,000	100,000	911,894	811,894
Miscellaneous revenues	50,600	50,600	223,682	173,082
<u>TOTAL GENERAL REVENUES</u>	<u>20,087,866</u>	<u>20,087,866</u>	<u>21,375,063</u>	<u>1,287,197</u>
<u>PROGRAM REVENUES:</u>				
Charges for services:				
Subdivision platting fees	70,000	70,000	97,963	27,963
Road assessments	2,000	2,000	-	(2,000)
Road crossing fees	13,000	13,000	7,777	(5,223)
P.I.P.R.O.V permit fees	19,000	19,000	13,065	(5,935)
Signage fees	10,000	10,000	7,846	(2,154)
Mechanic reimbursements	110,000	110,000	132,600	22,600
State surplus	50,000	50,000	66,896	16,896
TOTAL CHARGES FOR SERVICES	274,000	274,000	326,147	52,147
Operating grant				
FEMA	-	-	51,011	51,011
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	-	-	51,011	51,011
<u>TOTAL PROGRAM REVENUES</u>	<u>274,000</u>	<u>274,000</u>	<u>377,158</u>	<u>103,158</u>
TOTAL REVENUES	<u>\$ 20,361,866</u>	<u>\$ 20,361,866</u>	<u>\$ 21,752,221</u>	<u>\$ 1,390,355</u>

(Continued)

COMAL COUNTY, TEXAS
ROAD AND BRIDGE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
INFRASTRUCTURE AND ENVIRONMENTAL SERVICES:				
ADMINISTRATIVE:				
Salaries:				
Engineer	\$ 139,315	\$ 137,382	\$ 3,897	\$ 133,485
Personnel	1,000,413	1,014,815	1,014,815	-
Overtime/sick pay buy down/accrued vacation	2,000	2,000	65	1,935
Auto and cell phone allowance	-	-	-	-
Fringe benefits	379,077	382,117	338,577	43,540
Office supplies	35,000	34,600	22,372	12,228
Copier lease maintenance	795	2,533	953	1,580
Dues and publications	1,000	1,000	217	783
Surveyor / engineering fees	45,000	437,293	419,713	17,580
Telephones (office and mobile)	83,596	97,096	64,081	33,015
License renewals	2,000	2,000	760	1,240
Continuing education and travel	8,000	8,000	2,649	5,351
Recurring contracts	99,036	94,554	57,446	37,108
Utilities	30,000	32,994	32,994	-
Non-capital equipment	17,759	17,759	17,224	535
Debt Service:				
Interest	1,448	1,448	1,448	-
Principal retirement	77,083	77,083	77,083	-
Capital expenditures:				
Right-to-use equipment	-	-	32,576	(32,576)
Furniture and equipment	86,000	95,000	94,618	382
TOTAL ADMINISTRATIVE	2,007,522	2,437,674	2,181,488	256,186
MAINTENANCE AND OPERATIONS:				
Salaries:				
Personnel	4,577,551	4,580,851	4,266,882	313,969
Overtime	100,000	146,700	132,971	13,729
Fringe benefits	1,989,298	1,989,298	1,786,556	202,742
Work uniforms	50,000	50,000	43,649	6,351
Training and education	40,000	40,000	29,166	10,834
TOTAL PERSONNEL	6,756,849	6,806,849	6,259,224	547,625
Materials and supplies:				
Paving and road building materials	4,000,000	5,519,776	4,365,424	1,154,352
Traffic control devices	250,000	250,000	217,750	32,250
Guardrail installs and repairs	75,000	64,682	32,136	32,546
Adopt-a-roadway	2,500	2,500	706	1,794
Herbicide	25,000	25,000	24,275	725
Waste disposal	45,000	45,000	33,847	11,153
Contract services	135,600	867,397	838,727	28,670
County boat ramp repairs	150,000	-	-	-
TOTAL MATERIALS AND SUPPLIES	4,683,100	6,774,355	5,512,865	1,261,490

(Continued)

COMAL COUNTY, TEXAS
ROAD AND BRIDGE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
INFRASTRUCTURE AND ENVIRONMENTAL SERVICES: (Continued)				
MAINTENANCE AND OPERATIONS: (Continued)				
Equipment Operations:				
Gas and oil	\$ 325,000	\$ 425,000	\$ 396,450	\$ 28,550
Tires and tubes	60,000	80,000	69,012	10,988
Parts and repairs	435,000	426,105	319,110	106,995
Radio maint. and repairs	5,000	5,000	-	5,000
Tools and supplies	117,000	137,484	98,691	38,793
Insurance - equipment	30,000	30,000	23,921	6,079
Radio tower rental	3,140	3,322	3,322	-
Recurring contracts	46,695	46,513	35,251	11,262
High water warning system	160,000	156,164	90,465	65,699
Building and facilities maintenance	20,000	17,370	13,243	4,127
Non-capital equipment	14,000	19,522	14,604	4,918
Contingency	2,500,000	45,243	-	45,243
Capital expenditures:				
Road improvements	5,396,000	2,346,902	2,044,806	302,096
Equipment	785,232	1,662,175	1,662,175	-
TOTAL EQUIPMENT OPERATIONS	9,897,067	5,400,800	4,771,050	629,750
TOTAL MAINTENANCE AND OPERATIONS	21,337,016	18,982,004	16,543,139	2,438,865
TOTAL INFRASTRUCTURE AND ENVIRONMENTAL EXPENDITURES	23,344,538	21,419,678	18,724,627	2,695,051
OTHER FINANCING SOURCES (USES):				
Other financing resources - SBITA	-	-	32,576	32,576
Sale of capital and surplus assets	80,000	80,000	99,800	19,800
TOTAL OTHER FINANCING SOURCES AND (USES)	80,000	80,000	132,376	52,376
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	(2,902,672)	(977,812)	3,159,970	4,137,782
FUND BALANCE, January 1	12,269,609	12,269,609	12,269,609	-
FUND BALANCE, December 31	\$ 9,366,937	\$ 11,291,797	\$ 15,429,579	\$ 4,137,782

**COMAL COUNTY, TEXAS
CAPITAL PROJECTS FUND
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
For the Year Ended December 31, 2024**

	2016 CAPITAL PROJECTS FUND	CAPITAL PROJECTS FUND - MHF	CURRENT YEAR TOTALS
REVENUES			
Interest on deposits	\$ 5,885	\$ 43,257	\$ 49,142
Total revenues	<u>5,885</u>	<u>43,257</u>	<u>49,142</u>
EXPENDITURES			
Capital outlay			
Health and human services	-	72,873	72,873
Total expenditures	<u>-</u>	<u>72,873</u>	<u>72,873</u>
Excess (deficiency) of revenues over expenditures	<u>5,885</u>	<u>(29,616)</u>	<u>(23,731)</u>
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(345,250)	(3,479,000)	(3,824,250)
Transfers from other funds	-	522,092	522,092
Total other financing sources and (uses)	<u>(345,250)</u>	<u>(2,956,908)</u>	<u>(3,302,158)</u>
Net change in fund balances	(339,365)	(2,986,524)	(3,325,889)
Fund balances -- beginning	<u>339,365</u>	<u>3,677,578</u>	<u>4,016,943</u>
Fund balances -- ending	<u>\$ -</u>	<u>\$ 691,054</u>	<u>\$ 691,054</u>

COMAL COUNTY, TEXAS
2016 CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended December 31, 2024

	PROJECT AUTHORIZATION	PRIOR YEARS	CURRENT YEAR	TOTAL TO DATE
REVENUES:				
Interest on Deposits	\$ -	\$ 3,948,826	\$ 5,885	\$ 3,954,711
TOTAL REVENUES	<u>-</u>	<u>3,948,826</u>	<u>5,885</u>	<u>3,954,711</u>
EXPENDITURES:				
Bond Costs				
Bond issue costs	489,135	1,579,853	-	1,579,853
Capital Outlay:				
Jail	80,464,830	71,451,525	-	71,451,525
Sheriff's Office	6,602,213	15,686,345	-	15,686,345
Landa and Courthouse Annex Renovations	34,578,586	35,240,020	-	35,240,020
Land	11,300,000	11,201,571	-	11,201,571
TOTAL EXPENDITURES	<u>133,434,764</u>	<u>135,159,314</u>	<u>-</u>	<u>135,159,314</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(133,434,764)	(131,210,488)	5,885	(131,204,603)
OTHER FINANCING SOURCES (USES):				
Bond proceeds	122,955,000	122,955,000	-	122,955,000
Premium on bond issuance	2,162,555	2,924,853	-	2,924,853
Transfers from other funds	-	5,670,000	-	5,670,000
Transfers to other funds	-	-	(345,250)	(345,250)
TOTAL OTHER FINANCING SOURCES (USES)	<u>125,117,555</u>	<u>131,549,853</u>	<u>(345,250)</u>	<u>131,204,603</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>\$ (8,317,209)</u>	<u>\$ 339,365</u>	(339,365)	<u>\$ (0)</u>
FUND BALANCE, January 1			<u>339,365</u>	
FUND BALANCE, December 31			<u>\$ -</u>	

COMAL COUNTY, TEXAS
CAPITAL PROJECTS FUND - MENTAL HEALTH FACILITY
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended December 31, 2024

	PROJECT AUTHORIZATION	PRIOR YEARS	CURRENT YEAR	TOTAL TO DATE
REVENUES:				
Interest on Deposits	\$ -	\$ 186,884	\$ 43,257	\$ 230,141
TOTAL REVENUES	<u>-</u>	<u>186,884</u>	<u>43,257</u>	<u>230,141</u>
EXPENDITURES:				
Capital Outlay:				
Mental health facility	4,063,994	573,300	72,873	646,173
TOTAL EXPENDITURES	<u>4,063,994</u>	<u>573,300</u>	<u>72,873</u>	<u>646,173</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(4,063,994)	(386,416)	(29,616)	(416,032)
OTHER FINANCING SOURCES (USES):				
Bond proceeds	-	-	-	-
Premium on bond issuance	-	-	-	-
Transfers from other funds	4,063,994	4,063,994	522,092	4,586,086
Transfers to other funds	<u>-</u>	<u>-</u>	<u>(3,479,000)</u>	<u>(3,479,000)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>4,063,994</u>	<u>4,063,994</u>	<u>(2,956,908)</u>	<u>1,107,086</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>\$ -</u>	<u>\$ 3,677,578</u>	(2,986,524)	<u>\$ 691,054</u>
FUND BALANCE, January 1			<u>3,677,578</u>	
FUND BALANCE, December 31			<u>\$ 691,054</u>	

COMAL COUNTY, TEXAS
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Ad valorem taxes:				
Current	\$ 11,170,511	\$ 11,170,511	\$ 11,077,811	\$ (92,700)
Delinquent	60,000	60,000	15,903	(44,097)
Penalty and interest	65,000	65,000	120,704	55,704
TOTAL AD VALOREM TAXES	11,295,511	11,295,511	11,214,418	(81,093)
Interest on deposits	75,000	75,000	153,727	78,727
TOTAL GENERAL REVENUES	11,370,511	11,370,511	11,368,145	(2,366)
TOTAL REVENUES	11,370,511	11,370,511	11,368,145	(2,366)
EXPENDITURES:				
PRINCIPAL RETIREMENT				
Certificates of Obligation, Series 2016	1,000,000	1,000,000	1,000,000	-
Certificates of Obligation, Series 2017A	1,360,000	1,360,000	1,360,000	-
Certificates of Obligation, Series 2018	650,000	650,000	650,000	-
General Obligation Bonds, Series 2017	3,680,000	3,680,000	3,680,000	-
General Obligation Bonds, Series 2018	750,000	750,000	750,000	-
General Obligation Refunding Bonds, Series 2015	1,325,000	1,325,000	1,325,000	-
TOTAL PRINCIPAL RETIREMENT	8,765,000	8,765,000	8,765,000	-
INTEREST				
Certificates of Obligation, Series 2016	195,000	195,000	195,000	-
Certificates of Obligation, Series 2017A	429,675	429,675	429,675	-
Certificates of Obligation, Series 2018	474,450	474,450	474,450	-
General Obligation Bonds, Series 2017	1,593,782	1,593,782	1,593,781	1
General Obligation Bonds, Series 2018	367,550	367,550	367,550	-
General Obligation Refunding Bonds, Series 2015	180,313	180,313	180,313	-
TOTAL INTEREST	3,240,770	3,240,770	3,240,769	1
FISCAL CHARGES				
Certificates of Obligation, Series 2016	833	833	400	433
Certificates of Obligation, Series 2017A	833	833	400	433
Certificates of Obligation, Series 2018	833	833	-	833
General Obligation Bonds, Series 2017	833	833	400	433
General Obligation Bonds, Series 2018	833	833	400	433
General Obligation Refunding Bonds, Series 2015	833	833	300	533
TOTAL FISCAL CHARGES	5,000	5,000	1,900	3,100
TOTAL TAX EXEMPT DEBT SERVICE EXPENDITURES	12,010,770	12,010,770	12,007,669	3,101
TOTAL DEBT SERVICE EXPENDITURES	12,010,770	12,010,770	12,007,669	3,101

(Continued)

COMAL COUNTY, TEXAS
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND OTHER	<u>\$ (640,259)</u>	<u>\$ (640,259)</u>	<u>\$ (639,524)</u>	<u>\$ (5,467)</u>
FUND BALANCES, January 1	<u>2,383,596</u>	<u>2,383,596</u>	<u>2,383,596</u>	<u>-</u>
FUND BALANCES, December 31	<u>\$ 1,743,337</u>	<u>\$ 1,743,337</u>	<u>\$ 1,744,072</u>	<u>\$ (5,467)</u>

**COMAL COUNTY, TEXAS
ANNUAL COMPREHENSIVE
FINANCIAL REPORT
2024**

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

**COMAL COUNTY, TEXAS
PURPOSES OF NONMAJOR FUNDS
December 31, 2024**

BUDGETED SPECIAL REVENUE FUNDS

Jury Fund

The Jury Fund is used to account for salaries of court reporters and payments to jurors in the various courts of the County.

Land Acquisition Fund

The Land Acquisition Fund is used to account for the expenditures associated with acquiring property for right of ways in the course of constructing and maintaining County roads.

Flood Control Operating Fund

The Flood Control Operating Fund is used to account for the expenditures associated with repairing and maintaining low water crossings damaged by flooding. The principal source of funds for the Flood Control Operating Fund is the interest earned on deposits.

Law Library Fund

This fund is used to account for the receipts and expenditures of fees used to maintain a library of judicial reference materials.

Indigent Health Care Fund

The Indigent Health Care Fund is used to account for direct care expenses of providing health care to indigents under the mandated program. The County is required to spend 10% of its General Revenue Tax Levy on eligible direct expenses before receiving assistance from the state for indigent health care.

Child Safety Fund

This fund is used to account for money collected on motor vehicle registrations and is to be used for the payment of school crossing guards.

County Clerk's Records Preservation Funds

The County Clerk's Records Preservation Fund is used to account for receipts and disbursements relating to the County Clerk's records management and preservation program established by the State legislature.

District Clerk's Records Preservation Funds

The District Clerk's Records Preservation Fund is used to account for receipts and disbursements relating to the District Clerk's records preservation program established by the State legislature.

County Archives Funds

The County Archives Fund is used to account for receipts and disbursements relating to the archiving of the County's records. This program is under the direction of the County Clerk but is a separate program established by the State legislature and must be maintained separately.

Vital Records Preservation Funds

The Vital Records Preservation Fund is used to account for receipts and disbursements relating to the management and preservation of the County's vital records. This program is under the direction of the County Clerk but is a separate program established by the State legislature and must be maintained separately.

Juvenile Case Manager Fund

This fund is used to account for fees collected on court cases and disbursements made to provide for the monitoring of juvenile offenders in Justice of the Peace court cases.

**COMAL COUNTY, TEXAS
PURPOSES OF NONMAJOR FUNDS
December 31, 2024**

Sheriff's Chapter 59 Forfeiture Fund

The funds deposited in this account are obtained through criminal asset forfeitures as stated in the Texas Legislative House Bill Number 1185 and is used for certain law enforcement purposes.

Criminal District Attorney's Forfeiture Fund

This fund is used to account for funds received by the Criminal District Attorney's office for funds obtained through criminal asset forfeitures as stated in the Texas Legislative House Bill Number 1185. Expenditures from this fund are at the discretion of the District Attorney.

Texas Juvenile Justice Department Financial Assistance Fund "A"

This fund is used to account for funds received from the Texas Juvenile Justice Department for both detention services and, secure and non-secure residential services.

Texas Juvenile Justice Department School Attendance Improvement Projects "T"

Funds under this grant are received from the Texas Juvenile Justice Department for the purpose of preventing or intervening in at-risk behaviors that lead to truancy and later the juvenile justice system.

Texas Department of State Health Services Immunization Grant

This fund is used to account for funds received from the Texas Department of State Health Services for the implementation of immunization program to prevent, control, and eradicate vaccine-preventable disease in all populations, with special emphasis on children two years old or younger.

Texas Department of State Health Services Emergency Preparedness (PHEP) Grant

This fund is used to account for funds received from the Texas Department of State Health Services for the implementation of the County's Centers for Disease Control and Prevention project, *Public Health Preparedness and Response for Bioterrorism*.

Bureau of Justice Law Enforcement Assistance Grants

This fund is used to account for funds received from the Bureau of Justice Assistance for the purpose of providing local government with funds to underwrite projects to reduce crime and improve public safety. The program allows jurisdictions to fund criminal justice initiatives in the following seven purpose areas: supporting law enforcement; enhancing security measures; establishing or supporting drug courts; enhancing the adjudication of cases involving violent offenders; establishing multi-jurisdictional task forces; establishing community crime prevention programs; and indemnification insurance.

Criminal Justice Division Felony Drug Court Grant

This fund is used to account for funds received in accordance with the Drug Court Program as defined in Chapter 469 of the Texas Health and Safety Code. The Drug Court Program uses a non-adversarial approach to the treatment of participants.

Increasing Accountability for CCAC

This fund is used to account for funds received from the Criminal Justice Division to reduce crime and improve the criminal justice system.

Veterans Treatment Court

This fund is used to account for funds received to address the specific needs of Justice Involved Veterans and assist veterans through the criminal justice system while addressing their underlying problems.

**COMAL COUNTY, TEXAS
PURPOSES OF NONMAJOR FUNDS
December 31, 2024**

Rural Sheriff's Office Salary Assistance Grant

This fund is used to account for funds received through the Texas Comptroller of Public Accounts to provide financial assistance to qualified sheriff's offices, constable's offices, and prosecutor's offices in rural counties. Sheriff's Office funding can be utilized for salary increases, new hires, and/or the purchase of vehicles, firearms and safety equipment.

One Time Grants Fund

This fund is used to account for grant funds received for single projects that are not going to be incurred again in the foreseeable future. More than one project may be run through this fund in a single year.

Regional Habitat Conservation Plan

This fund is used to account for funds received in accordance with the development of a habitat conservation plan for the County in order to protect endangered species and set aside open space land.

Alamo Area Council of Governments (AACOG) Recycling Grant

This fund is used to account for funds received in accordance with programs for participation in the Alamo Area Council of Governments (AACOG) Solid Waste Interlocal Agreement.

Texas Transportation Infrastructure

This fund is used to account for funds received from the State of Texas in accordance with the Transportation Code, Chapter 256, Subchapter C which allows for counties to receive grants for transportation infrastructure projects located in areas of the state affected by increased oil and gas production.

Criminal Justice Division NB Intervention Center Grant

This fund is used to account for funds received from the Criminal Justice Division to fund an after school program for prevention for at-risk minors.

Office of the Governor Protective Order Prosecutor Grant

This fund is used to account for funds received from the Texas Office of the Governor to fund a prosecutor to assist victims of domestic violence in filing police reports, obtaining emergency protection orders and prosecuting their abusers.

Office of the Governor Protective Order Victim Assistance Coordinator Grant

This fund is used to account for funds received from the Texas Office of the Governor to fund a victim assistant coordinator to assist victims of domestic violence in filing police reports and obtaining emergency protection orders.

Texas Historical Commission Grant

This fund is used to account for funds received through the Texas Historical Commission from the U.S. Department of the Interior, National Park Service under provisions of the National Historic Preservation Act of 1966, P.L. 89-665 (16 U.S.C. Sect 470 f) with the state purpose of surveying the entire County exclusive of the incorporated areas of the City of New Braunfels, focusing on structures completed prior to 1945.

Texas Juvenile Justice Department Commitment Reduction "R"

This fund is used to account for funds received from the Texas Juvenile Justice Department for the application of a Regional Diversion program for services received to assist at-risk youth to prevent re-offense.

**COMAL COUNTY, TEXAS
PURPOSES OF NONMAJOR FUNDS
December 31, 2024**

State Criminal Alien Assistance Program (SCAAP)

The State Criminal Alien Assistance Program is funded through the Bureau of Justice Assistance of the Office of Justice Programs, U.E. Department of Justice. Under SCAAP, The Office of Justice Programs makes payments to eligible states and units of local government that incur certain types of costs due to incarceration of “undocumented criminal aliens” during a particular twelve-month reporting period.

Edward Byrne Memorial Justice Assistance Grant (JAG)

This fund is used to account for funds received under the U.S. Department of Justice – Office of Justice Programs to fund local justice programs annually.

Bulletproof Vest Partnership Grant

This fund is used to account for the funds received under the U.S. Department of Justice – Office of Justice Programs for the Bulletproof Vest Partnership Program to purchase eligible vests for law enforcement officers.

Criminal District Attorney Bond Commission Fund

Funds deposited in this account are from commissions retained by the Criminal District Attorney on money collected for the County under Section 41.005 of the Texas Government Code.

Office of the Governor SAVNS Grant

Statewide Automated Victim Notification Services (SAVNS) grant is funded through the Office of Attorney General to fund maintenance of the notification system.

Rural Prosecutor’s Office Salary Assistance Grant

This fund is used to account for funds received through the Texas Comptroller of Public Accounts to provide financial assistance to qualified sheriff’s offices, constable’s offices, and prosecutor’s offices in rural counties. Sheriff’s Office funding can be utilized for salary increases, new hires, and/or the purchase of vehicles, firearms and safety equipment.

Office of the Governor Student and Family Empowerment (SAFE) Grant

This fund is used to account for funds received under the Office of the Governor Juvenile Justice Truancy Prevention Grant Program to support the Student and Family Empowerment Program.

Texas Juvenile Justice Department Prevention and Intervention Demonstration Project “S”

The purpose of the Prevention and Intervention Demonstration Project grant is to provide funding for programs and services to prevent or intervene in at-risk behaviors that lead to delinquency or referral to the juvenile justice system.

Texas Department of State Health Services COVID-19 Immunization Grant

This fund is used for activities to increase Coronavirus 2019 (COVID-19) vaccination capacity across the jurisdiction, including among high-risk and underserved populations, ensure high-quality and safe administration of COVID-19 vaccines, and ensure equitable distribution and administration of COVID-19 vaccines.

Texas Department of State Health Services Public Health Workforce Grant

This fund is used for activities to establish, expand, train and sustain public health workforce in support of Coronavirus 2019 (COVID-19) response and in alignment with the Public Health Crisis Response Cooperative Agreement for Emergency Response (Funding Opportunity Number CDC-RFA-TP18-1802) from the Centers for Disease Control and Prevention (CDC).

Texas Department of State Health Services COVID-19 Health Disparities Grant

This fund is used for activities to ensure community engagement in targeted communities disproportionately impacted by Coronavirus 2019 (COVID-19) and to build sustainable relationships in those targeted communities.

**COMAL COUNTY, TEXAS
PURPOSES OF NONMAJOR FUNDS
December 31, 2024**

Texas Juvenile Justice Department Detention Reimbursement

This fund is used to account for funds received from the Texas Juvenile Justice Department for the application of monthly detention reimbursement for eligible at-risk youth. Determination of eligibility is evaluated on a monthly basis.

Office of the Governor Forensic Testing Program Grant

This fund is used to account for funds received from the Office of the Governor for costs associated with the forensic analysis of physical evidence through district attorney office(s).

U.S. Department of Treasury Local Assistance and Tribal Consistency Fund

This fund is used to account for funds received from the U.S. Department of Treasury to cover costs incurred for any governmental purpose other than lobbying activity.

Office of the Governor Rifle-Resistant Body Armor Grant

This fund is used to account for funds received from the Office of the Governor to fund the purchase of rifle-resistant body armor.

Texas Veterans Commission General Assistance Program

This fund is used to account for funds received from the Texas Veterans Commission to fund programming under the Veteran County Service Office grant program.

Texas Juvenile Justice Department Salary Adjustment Grant

This fund is used to account for funds received from the Texas Juvenile Justice Department to fund juvenile probation departments base salary adjustments for juvenile probation officers, juvenile supervision officers, supervisory administrators, and chief juvenile probation officers.

UNBUDGETED SPECIAL REVENUE FUNDS

Special Drug Court Program

This fund is used to account for fees collected in connection with the drug court program established under chapter 469 of the Health and Safety Code. This statute allows a reasonable fee not to exceed \$1,000 and an alcohol or controlled substance testing, counseling, and treatment fee in an amount that covers costs. The fees are to be used exclusively for the costs of testing, counseling, and treatment and administration of the District court.

County Drug Court Program

This fund is used to account for the County's portion of fees in connection with the drug court established under the Code of Criminal Procedure, Article 102.0178 and Government Code, Article 102.0215. These fees are collected when a person is convicted of certain offenses and is to be used exclusively for the development and maintenance of drug court programs within the County. This program is administered by the District court.

County Accountability Court Program

This fund is used to account for the County's portion of fees in connection with the drug court established under the Code of Criminal Procedure, Article 102.0178 and Government Code, Article 102.0215. These fees are collected when a person is convicted of certain offenses and is to be used exclusively for the development and maintenance of drug court programs within the County. This program is administered by the County Court at Law court.

Fire Code Enforcement Fund

This fund is used to account for fees collected in accordance with a fee schedule for the inspection and the issuance of a building permit and final certificate of compliance under subchapter 233 of the Local Government Code. The Commissioners' Court established the fee

**COMAL COUNTY, TEXAS
PURPOSES OF NONMAJOR FUNDS
December 31, 2024**

schedule based on building type. The fees collected may only be used for the administration and enforcement of the fire code.

Sheriff's Miscellaneous Forfeiture Fund

This fund is used to account for funds received by the Sheriff obtained through criminal asset forfeitures as stated in the Texas Legislative House Hill Number 1185. Expenditures from this fund are used for certain law enforcement purposes at the discretion of the Sheriff.

Health Department Services

This fund is used to account for the grants from private organizations to be used for immunizations of the elderly, youths, and paupers.

Criminal District Attorney Hot Check Fund

Funds deposited in this account are from fees collected due to the prosecution of bad checks and are used for certain law enforcement purposes.

Sheriff's Federal Asset Sharing Fund

The funds deposited in this account are obtained through criminal asset forfeitures on federal cases the Sheriff's office has assisted with and is used for certain law enforcement purposes.

Jail Commissary Fund

This fund is used to account for the profits received from the Inmate Commissary fund. The revenues in this fund must be used for the benefit of the inmates.

Election Services Fund

This fund is used to account for funds collected from other entities for the purpose of providing equipment and personnel for elections.

Elections Chapter 19 Fund

This fund is used to account for expenditures of the voter registrar's office in connection with voter registration and the subsequent disbursement of funds by the Secretary of the State of Texas for reimbursement of qualified expenditures.

Comal County Juvenile Board / Probation Fees

This fund is used to account for fees collected from parents of juveniles who are incarcerated in various institutions. These fees are to be used at the discretion of the Juvenile Board.

District Clerk's A.G. Child Support Fund

This fund is used to account for money received on a contract with the Texas Attorney General for entering information pertaining to child support orders into the OAG State Disbursement Unit computer system.

Justice Court Technology Fund

This fund is used to account for money collected on misdemeanor offenses in justice courts. The money is to be used for the purchase of technological enhancements for justice courts.

Constable #4 Forfeiture Fund

This fund is used to account for funds received by the Constable's obtained through criminal asset forfeitures as stated in the Texas Legislative House Hill Number 1185. Expenditures from this fund are used for certain law enforcement purposes at the discretion of the individual Constable receiving the forfeiture.

Constable #3 Forfeiture Fund

This fund is used to account for funds received by the Constable's obtained through criminal asset forfeitures as stated in the Texas Legislative House Hill Number 1185. Expenditures from

**COMAL COUNTY, TEXAS
PURPOSES OF NONMAJOR FUNDS
December 31, 2024**

this fund are used for certain law enforcement purposes at the discretion of the individual Constable receiving the forfeiture.

Probate Education Fund

This fund is used to account for fees collected for the continuing education of the County Judge and County Clerk concerning probate matters.

County Court-At-Law Records Management Fund

The County Court-at-Law's Records Preservation Fund is used to account for receipts and disbursements relating to the County Court-at-Law's records preservation program established by the State legislature.

Justice of the Peace Court Security Fund

This fund is used to account for fees collected on court cases and disbursements made to provide for court security in the Justice of the Peace courts.

Habitat Conservation Projects

This fund is used to account for funds donated to the County for the purchase of habitat for the conservation and protection of endangered species and to set aside open space land.

Disaster Recovery Fund

This fund is used to account for expenditures and reimbursements connected to disasters for which planning is difficult and for which multiple departments and funds incur expenditures.

District Court Archives Funds

The District Court Archives Fund is used to account for receipts and disbursements relating to the archiving of the District Court's records. This program is under the direction of the District Clerk but is a separate program established by the State legislature and must be maintained separately.

Opioid Settlement Fund

This fund is used to account for funds received from the State of Texas through the Opioid Settlement Trust Fund to address opioid-related harms in the community.

Constable Precinct #3 Federal Asset Sharing Fund

The funds deposited in this account are obtained through criminal asset forfeitures on federal cases the Constable's office has assisted with and is used for certain law enforcement purposes.

County and District Technology Fund

This fund is used to account for money collected on offenses in district courts and county courts-at-law. The money is to be used for the purchase of technological enhancements for the courts.

Constable Precinct #4 Federal Asset Sharing Fund

The funds deposited in this account are obtained through criminal asset forfeitures on federal cases the Constable's office has assisted with and is used for certain law enforcement purposes.

Criminal District Attorney Pre-Trial Diversion Fund

This fund is used to account for funds received by the Criminal District Attorney obtained through a participation fee for admission to the pre-trial program. The funds are used for the administration of the program.

**COMAL COUNTY, TEXAS
PURPOSES OF NONMAJOR FUNDS
December 31, 2024**

Alternative Dispute Resolution

This fund is used to account for receipts and disbursements pursuant to Civil Practice and Remedies Code Chapter 152 with the principal purpose to provide the citizens of the County and surrounding counties with access to affordable, quality, effective, alternative dispute resolution ("ADR") services.

TCLEOSE Training Fund

This fund is used to account for monies allocated by the Comptroller's office to the Sheriff's and Constable's Offices for continuing education purposes. The monies are to be used only as necessary to ensure continuing education as noted under Chapter 1701 of the Texas Occupations Code.

Sheriff Bail Bond Fund

Funds deposited in this account are from bonding license fees collected for the County's bail bond board under Sections 1704.001 through 1704.306 of the Texas Occupations Code to be used for enforcement and education expenses of the board members.

Criminal District Attorney Miscellaneous Forfeiture Fund

This fund is used to account for funds received by the Criminal District Attorney obtained through criminal asset forfeitures. Expenditures from this fund are at the discretion of the Criminal District Attorney.

Court Facility Fee Fund

This fund is used to account for civil fees collected under Local Government Code Sections 135.101 or 135.102. Expenditures from this fund may be used to fund the construction, renovation, or improvement of facilities that house county or district courts.

Language Access Fee Fund

This fund is used to account for civil fees collected under Local Government Code Sections 135.101, 135.102, or 135.103. Expenditures from this fund may be used to provide language access services to individuals appearing before the court or receiving court services.

Court Reporter Service Fund

This fund is used to account for funds collected by the clerks to assist in the payment of court-reporter-related services.

County Specialty Court Fund

This fund is used to account for funds collected by the clerks for specialty court programs established under Subtitle K, Title 2, Government Code.

**COMAL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2024**

BUDGETED SPECIAL REVENUE FUNDS

	JURY FUND	LAND ACQUISITION	FLOOD CONTROL OPERATING	LAW LIBRARY	INDIGENT HEALTH CARE
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 2,545,024	\$ 3,106,483	\$ 116,655	\$ 677,557	\$ 8,480,922
Receivables:					
Current ad valorem taxes	335,382	-	2,526	-	182,065
Delinquent ad valorem taxes	14,080	-	89	-	7,644
Miscellaneous	59,496	-	-	-	-
Due from other funds	-	-	-	-	-
Total current assets:	<u>2,953,982</u>	<u>3,106,483</u>	<u>119,270</u>	<u>677,557</u>	<u>8,670,631</u>
Total assets	<u>\$ 2,953,982</u>	<u>\$ 3,106,483</u>	<u>\$ 119,270</u>	<u>\$ 677,557</u>	<u>\$ 8,670,631</u>
LIABILITIES AND FUND BALANCES					
Current liabilities:					
Accounts payable - trade	\$ 74,891	\$ -	\$ -	\$ 5,635	\$ 135,138
Accrued wages payable	-	-	-	181	4,114
Unearned revenues - ad valorem taxes	2,898	-	17	-	1,573
Unearned revenues	276,484	-	2,079	-	150,090
Due to other agencies	2,408	-	-	-	-
Due to other funds	300,126	-	-	-	439
Total current liabilities:	<u>656,807</u>	<u>-</u>	<u>2,096</u>	<u>5,816</u>	<u>291,354</u>
Total liabilities	<u>656,807</u>	<u>-</u>	<u>2,096</u>	<u>5,816</u>	<u>291,354</u>
Deferred inflow of resources:					
Current ad valorem taxes - subsequent	335,382	-	2,526	-	182,065
Delinquent ad valorem taxes	11,183	-	72	-	6,071
Total deferred inflow of resources	<u>346,565</u>	<u>-</u>	<u>2,598</u>	<u>-</u>	<u>188,136</u>
Fund balances:					
Restricted	1,939,892	3,106,483	102,268	671,541	8,191,141
Committed	10,718	-	12,308	200	-
Unassigned	-	-	-	-	-
Total fund balances	<u>1,950,610</u>	<u>3,106,483</u>	<u>114,576</u>	<u>671,741</u>	<u>8,191,141</u>
Total liabilities and fund balances	<u>\$ 2,953,982</u>	<u>\$ 3,106,483</u>	<u>\$ 119,270</u>	<u>\$ 677,557</u>	<u>\$ 8,670,631</u>

**COMAL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2024**

BUDGETED SPECIAL REVENUE FUNDS

	CHILD SAFETY FUND	COUNTY CLERK'S RECORDS PRESERVATION	DISTRICT CLERK'S RECORDS PRESERVATION FUND	COUNTY ARCHIVES FUND	VITAL RECORDS PRESERVATION FUND
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 1,502,337	\$ 3,448,500	\$ 452,180	\$ 3,817,939	\$ 8,687
Receivables:					
Current ad valorem taxes	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total current assets:	<u>1,502,337</u>	<u>3,448,500</u>	<u>452,180</u>	<u>3,817,939</u>	<u>8,687</u>
Total assets	<u>\$ 1,502,337</u>	<u>\$ 3,448,500</u>	<u>\$ 452,180</u>	<u>\$ 3,817,939</u>	<u>\$ 8,687</u>
LIABILITIES AND FUND BALANCES					
Current liabilities:					
Accounts payable - trade	\$ -	\$ 10,714	\$ -	\$ -	\$ -
Accrued wages payable	-	2,905	-	-	-
Unearned revenues - ad valorem taxes	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Due to other agencies	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total current liabilities:	<u>-</u>	<u>13,619</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>13,619</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflow of resources:					
Current ad valorem taxes - subsequent	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Total deferred inflow of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Restricted	1,502,337	3,419,290	452,180	3,777,256	8,687
Committed	-	15,591	-	40,683	-
Unassigned	-	-	-	-	-
Total fund balances	<u>1,502,337</u>	<u>3,434,881</u>	<u>452,180</u>	<u>3,817,939</u>	<u>8,687</u>
Total liabilities and fund balances	<u>\$ 1,502,337</u>	<u>\$ 3,448,500</u>	<u>\$ 452,180</u>	<u>\$ 3,817,939</u>	<u>\$ 8,687</u>

**COMAL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2024**

BUDGETED SPECIAL REVENUE FUNDS

	JUVENILE CASE MANAGER	SHERIFF'S FORFEITURE FUND	CRIMINAL DISTRICT ATTORNEY'S FORFEITURES	TJJD FINANCIAL ASSISTANCE FUND "A"	TJJD JUVENILE GRANT "T"
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 1,320	\$ 301,150	\$ 212,938	\$ 205,082	\$ 3,202
Receivables:					
Current ad valorem taxes	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total current assets:	<u>1,320</u>	<u>301,150</u>	<u>212,938</u>	<u>205,082</u>	<u>3,202</u>
Total assets	<u>\$ 1,320</u>	<u>\$ 301,150</u>	<u>\$ 212,938</u>	<u>\$ 205,082</u>	<u>\$ 3,202</u>
LIABILITIES AND FUND BALANCES					
Current liabilities:					
Accounts payable - trade	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued wages payable	2,068	-	899	-	-
Unearned revenues - ad valorem taxes	-	-	-	-	-
Unearned revenues	-	-	-	65,666	-
Due to other agencies	-	-	6	-	-
Due to other funds	-	-	-	32,273	-
Total current liabilities:	<u>2,068</u>	<u>-</u>	<u>905</u>	<u>97,939</u>	<u>-</u>
Total liabilities	<u>2,068</u>	<u>-</u>	<u>905</u>	<u>97,939</u>	<u>-</u>
Deferred inflow of resources:					
Current ad valorem taxes - subsequent	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Total deferred inflow of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Restricted	-	301,150	210,598	107,143	3,202
Committed	-	-	1,435	-	-
Unassigned	(748)	-	-	-	-
Total fund balances	<u>(748)</u>	<u>301,150</u>	<u>212,033</u>	<u>107,143</u>	<u>3,202</u>
Total liabilities and fund balances	<u>\$ 1,320</u>	<u>\$ 301,150</u>	<u>\$ 212,938</u>	<u>\$ 205,082</u>	<u>\$ 3,202</u>

**COMAL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2024**

BUDGETED SPECIAL REVENUE FUNDS

	DSHS IMMUNIZATION GRANT	DSHS EMERGENCY PREPAREDNESS (PHEP) GRANT	BOJ LAW ENFORCEMENT ASSISTANCE GRANTS	CRIMINAL JUSTICE DIVISION FELONY DRUG COURT GRANT	INCREASING ACCOUNTABILITY FOR CCAC
ASSETS					
Current assets:					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ 724
Receivables:					
Current ad valorem taxes	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Miscellaneous	38,464	21,712	-	29,745	19,865
Due from other funds	-	-	-	-	-
Total current assets:	<u>38,464</u>	<u>21,712</u>	<u>-</u>	<u>29,745</u>	<u>20,589</u>
Total assets	<u>\$ 38,464</u>	<u>\$ 21,712</u>	<u>\$ -</u>	<u>\$ 29,745</u>	<u>\$ 20,589</u>
LIABILITIES AND FUND BALANCES					
Current liabilities:					
Accounts payable - trade	\$ -	\$ -	\$ -	\$ 23,745	\$ 13,582
Accrued wages payable	-	-	-	-	-
Unearned revenues - ad valorem taxes	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Due to other agencies	-	-	-	-	-
Due to other funds	19,671	21,142	-	-	6,646
Total current liabilities:	<u>19,671</u>	<u>21,142</u>	<u>-</u>	<u>23,745</u>	<u>20,228</u>
Total liabilities	<u>19,671</u>	<u>21,142</u>	<u>-</u>	<u>23,745</u>	<u>20,228</u>
Deferred inflow of resources:					
Current ad valorem taxes - subsequent	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Total deferred inflow of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Restricted	18,793	570	-	6,000	361
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>18,793</u>	<u>570</u>	<u>-</u>	<u>6,000</u>	<u>361</u>
Total liabilities and fund balances	<u>\$ 38,464</u>	<u>\$ 21,712</u>	<u>\$ -</u>	<u>\$ 29,745</u>	<u>\$ 20,589</u>

**COMAL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2024**

BUDGETED SPECIAL REVENUE FUNDS

	VETERANS TREATMENT COURT	RURAL LAW ENFORCEMENT SALARY ASSISTANCE GRANT - SO	ONE TIME GRANTS	REGIONAL HABITAT CONSERVATION PLAN	AACOG RECYCLING GRANT
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 40,490	\$ 54,705	\$ 23,520	\$ 18,049	\$ 10,237
Receivables:					
Current ad valorem taxes	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Miscellaneous	30,920	-	-	-	-
Due from other funds	-	-	-	-	-
Total current assets:	<u>71,410</u>	<u>54,705</u>	<u>23,520</u>	<u>18,049</u>	<u>10,237</u>
Total assets	<u>\$ 71,410</u>	<u>\$ 54,705</u>	<u>\$ 23,520</u>	<u>\$ 18,049</u>	<u>\$ 10,237</u>
LIABILITIES AND FUND BALANCES					
Current liabilities:					
Accounts payable - trade	\$ 15,893	\$ -	\$ -	\$ -	\$ -
Accrued wages payable	-	-	-	-	-
Unearned revenues - ad valorem taxes	-	-	-	-	-
Unearned revenues	-	45,771	-	-	-
Due to other agencies	-	8,934	-	-	-
Due to other funds	-	-	-	-	-
Total current liabilities:	<u>15,893</u>	<u>54,705</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>15,893</u>	<u>54,705</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflow of resources:					
Current ad valorem taxes - subsequent	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Total deferred inflow of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Restricted	55,517	-	23,520	18,049	10,237
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>55,517</u>	<u>-</u>	<u>23,520</u>	<u>18,049</u>	<u>10,237</u>
Total liabilities and fund balances	<u>\$ 71,410</u>	<u>\$ 54,705</u>	<u>\$ 23,520</u>	<u>\$ 18,049</u>	<u>\$ 10,237</u>

**COMAL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2024**

BUDGETED SPECIAL REVENUE FUNDS

	TEXAS TRANSPORTATION INFRASTRUCTURE	CJD NB INTERVENTION CENTER GRANT	OOG PROTECTIVE ORDER PROSECUTOR GRANT	OOG PROTECTIVE ORDER VICTIM ASSISTANT	TEXAS HISTORICAL COMMISSION GRANT
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 66,781	\$ 2,164	\$ 8,298	\$ 4,990	\$ 9,711
Receivables:					
Current ad valorem taxes	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Miscellaneous	-	-	-	-	27,697
Due from other funds	-	-	-	-	-
Total current assets:	<u>66,781</u>	<u>2,164</u>	<u>8,298</u>	<u>4,990</u>	<u>37,408</u>
Total assets	<u>\$ 66,781</u>	<u>\$ 2,164</u>	<u>\$ 8,298</u>	<u>\$ 4,990</u>	<u>\$ 37,408</u>
LIABILITIES AND FUND BALANCES					
Current liabilities:					
Accounts payable - trade	\$ -	\$ -	\$ -	\$ -	\$ 1,113
Accrued wages payable	-	-	-	-	-
Unearned revenues - ad valorem taxes	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Due to other agencies	-	-	-	-	-
Due to other funds	-	-	8,064	4,990	26,454
Total current liabilities:	<u>-</u>	<u>-</u>	<u>8,064</u>	<u>4,990</u>	<u>27,567</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>8,064</u>	<u>4,990</u>	<u>27,567</u>
Deferred inflow of resources:					
Current ad valorem taxes - subsequent	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Total deferred inflow of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Restricted	66,781	2,164	234	-	9,841
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>66,781</u>	<u>2,164</u>	<u>234</u>	<u>-</u>	<u>9,841</u>
Total liabilities and fund balances	<u>\$ 66,781</u>	<u>\$ 2,164</u>	<u>\$ 8,298</u>	<u>\$ 4,990</u>	<u>\$ 37,408</u>

**COMAL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2024**

BUDGETED SPECIAL REVENUE FUNDS

	TJJD RDA PROGRAM "R"	STATE CRIMINAL ALIEN ASSISTANCE PROGRAM	JAG EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT	BJA BULLETPROOF VEST PARTNERSHIP GRANT	CRIMINAL DISTRICT ATTORNEY BOND COMMISSION FUND
ASSETS					
Current assets:					
Cash and cash equivalents	\$ -	\$ 162,770	\$ 3	\$ -	\$ 57,082
Receivables:					
Current ad valorem taxes	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Miscellaneous	156,191	-	-	-	7
Due from other funds	-	-	-	-	-
Total current assets:	<u>156,191</u>	<u>162,770</u>	<u>3</u>	<u>-</u>	<u>57,089</u>
Total assets	<u>\$ 156,191</u>	<u>\$ 162,770</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ 57,089</u>
LIABILITIES AND FUND BALANCES					
Current liabilities:					
Accounts payable - trade	\$ 32,195	\$ -	\$ -	\$ -	\$ 260
Accrued wages payable	-	-	-	-	-
Unearned revenues - ad valorem taxes	-	-	-	-	-
Unearned revenues	-	149,112	-	-	-
Due to other agencies	-	-	-	-	-
Due to other funds	119,986	-	-	-	-
Total current liabilities:	<u>152,181</u>	<u>149,112</u>	<u>-</u>	<u>-</u>	<u>260</u>
Total liabilities	<u>152,181</u>	<u>149,112</u>	<u>-</u>	<u>-</u>	<u>260</u>
Deferred inflow of resources:					
Current ad valorem taxes - subsequent	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Total deferred inflow of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Restricted	4,010	13,658	3	-	56,829
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>4,010</u>	<u>13,658</u>	<u>3</u>	<u>-</u>	<u>56,829</u>
Total liabilities and fund balances	<u>\$ 156,191</u>	<u>\$ 162,770</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ 57,089</u>

**COMAL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2024**

BUDGETED SPECIAL REVENUE FUNDS

	OAG SAVN GRANT	RURAL LAW ENFORCEMENT SALARY ASSISTANCE GRANT - CDA	JUVENILE JUSTICE & TRUANCY PREVENTION GRANT	TJJD RDA PROGRAM "S"	DSHS COVID-19 IMMUNIZATION GRANT
ASSETS					
Current assets:					
Cash and cash equivalents	\$ -	\$ 20,534	\$ -	\$ 8,211	\$ -
Receivables:					
Current ad valorem taxes	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Miscellaneous	4,643	-	-	-	24,276
Due from other funds	-	-	-	-	9,743
Total current assets:	<u>4,643</u>	<u>20,534</u>	<u>-</u>	<u>8,211</u>	<u>34,019</u>
Total assets	<u>\$ 4,643</u>	<u>\$ 20,534</u>	<u>\$ -</u>	<u>\$ 8,211</u>	<u>\$ 34,019</u>
LIABILITIES AND FUND BALANCES					
Current liabilities:					
Accounts payable - trade	\$ 4,643	\$ -	\$ 3,495	\$ 10,055	\$ 31
Accrued wages payable	-	-	-	-	-
Unearned revenues - ad valorem taxes	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Due to other agencies	-	20,534	-	-	-
Due to other funds	-	-	875	(143)	33,988
Total current liabilities:	<u>4,643</u>	<u>20,534</u>	<u>4,370</u>	<u>9,912</u>	<u>34,019</u>
Total liabilities	<u>4,643</u>	<u>20,534</u>	<u>4,370</u>	<u>9,912</u>	<u>34,019</u>
Deferred inflow of resources:					
Current ad valorem taxes - subsequent	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Total deferred inflow of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Restricted	-	-	-	-	-
Committed	18,436	-	25,555	3,569	-
Unassigned	(18,436)	-	(29,925)	(5,270)	-
Total fund balances	<u>-</u>	<u>-</u>	<u>(4,370)</u>	<u>(1,701)</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 4,643</u>	<u>\$ 20,534</u>	<u>\$ -</u>	<u>\$ 8,211</u>	<u>\$ 34,019</u>

**COMAL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2024**

BUDGETED SPECIAL REVENUE FUNDS

	DSHS PUBLIC HEALTH WORKFORCE	DSHS COVID-19 HEALTH DISPARITIES	TJJD DETENTION REIMBURSEMENT	OOG FORENSIC TESTING PROGRAM	US DEPT OF TREASURY LOCAL ASSISTANCE AND TRIBAL CONSISTENCY
ASSETS					
Current assets:					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ 108,377
Receivables:					
Current ad valorem taxes	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Miscellaneous	-	26,561	-	-	-
Due from other funds	-	-	-	-	-
Total current assets:	-	26,561	-	-	108,377
Total assets	<u>\$ -</u>	<u>\$ 26,561</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 108,377</u>
LIABILITIES AND FUND BALANCES					
Current liabilities:					
Accounts payable - trade	\$ -	\$ 60	\$ 10,350	\$ -	\$ -
Accrued wages payable	-	-	-	-	-
Unearned revenues - ad valorem taxes	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Due to other agencies	-	-	-	-	-
Due to other funds	-	26,501	-	-	-
Total current liabilities:	-	26,561	10,350	-	-
Total liabilities	-	26,561	10,350	-	-
Deferred inflow of resources:					
Current ad valorem taxes - subsequent	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Total deferred inflow of resources	-	-	-	-	-
Fund balances:					
Restricted	-	-	-	-	108,377
Committed	-	-	-	-	-
Unassigned	-	-	(10,350)	-	-
Total fund balances	-	-	(10,350)	-	108,377
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 26,561</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 108,377</u>

**COMAL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2024**

	BUDGETED SPECIAL REVENUE FUNDS			UNBUDGETED	
	OOG RIFLE- RESISTANT BODY ARMOR GRANT	TVC GENERAL ASSISTANCE PROGRAM	TJJD 2024 SALARY ADJUSTMENT GRANT	SPECIAL DRUG COURT PROGRAM	COUNTY DRUG COURT PROGRAM
ASSETS					
Current assets:					
Cash and cash equivalents	\$ -	\$ -	\$ 48,973	\$ 194,242	\$ 721
Receivables:					
Current ad valorem taxes	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total current assets:	<u>-</u>	<u>-</u>	<u>48,973</u>	<u>194,242</u>	<u>721</u>
Total assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 48,973</u>	<u>\$ 194,242</u>	<u>\$ 721</u>
LIABILITIES AND FUND BALANCES					
Current liabilities:					
Accounts payable - trade	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued wages payable	-	-	-	-	84
Unearned revenues - ad valorem taxes	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Due to other agencies	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total current liabilities:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>84</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>84</u>
Deferred inflow of resources:					
Current ad valorem taxes - subsequent	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Total deferred inflow of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Restricted	-	-	48,973	194,242	637
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>48,973</u>	<u>194,242</u>	<u>637</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 48,973</u>	<u>\$ 194,242</u>	<u>\$ 721</u>

**COMAL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2024**

UNBUDGETED SPECIAL REVENUE FUNDS

	COUNTY ACCOUNTABILITY COURT PROGRAM	FIRE CODE ENFORCEMENT	SHERIFF'S MISCELLANEOUS FORFEITURE FUND	HEALTH DEPARTMENT SERVICES	CRIMINAL DISTRICT ATTORNEY HOT CHECK FUND
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 121,178	\$ 1,303,044	\$ 59,342	\$ 185,037	\$ 66,122
Receivables:					
Current ad valorem taxes	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total current assets:	<u>121,178</u>	<u>1,303,044</u>	<u>59,342</u>	<u>185,037</u>	<u>66,122</u>
Total assets	<u>\$ 121,178</u>	<u>\$ 1,303,044</u>	<u>\$ 59,342</u>	<u>\$ 185,037</u>	<u>\$ 66,122</u>
LIABILITIES AND FUND BALANCES					
Current liabilities:					
Accounts payable - trade	\$ 2,426	\$ 1,979	\$ -	\$ 34	\$ 120
Accrued wages payable	-	-	-	-	-
Unearned revenues - ad valorem taxes	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Due to other agencies	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total current liabilities:	<u>2,426</u>	<u>1,979</u>	<u>-</u>	<u>34</u>	<u>120</u>
Total liabilities	<u>2,426</u>	<u>1,979</u>	<u>-</u>	<u>34</u>	<u>120</u>
Deferred inflow of resources:					
Current ad valorem taxes - subsequent	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Total deferred inflow of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Restricted	118,752	1,301,065	59,342	182,351	66,002
Committed	-	-	-	2,652	-
Unassigned	-	-	-	-	-
Total fund balances	<u>118,752</u>	<u>1,301,065</u>	<u>59,342</u>	<u>185,003</u>	<u>66,002</u>
Total liabilities and fund balances	<u>\$ 121,178</u>	<u>\$ 1,303,044</u>	<u>\$ 59,342</u>	<u>\$ 185,037</u>	<u>\$ 66,122</u>

**COMAL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2024**

UNBUDGETED SPECIAL REVENUE FUNDS

	SHERIFF'S FEDERAL ASSET SHARING FUND	JAIL COMMISSARY	ELECTION SERVICES	ELECTIONS CHAPTER 19 FUND	COMAL COUNTY JUVENILE BOARD/ PROBATION FEES
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 378,032	\$ 1,238,754	\$ 280,934	\$ 13,619	\$ 266,578
Receivables:					
Current ad valorem taxes	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Miscellaneous	-	12,028	-	-	-
Due from other funds	-	-	-	-	-
Total current assets:	<u>378,032</u>	<u>1,250,782</u>	<u>280,934</u>	<u>13,619</u>	<u>266,578</u>
Total assets	<u>\$ 378,032</u>	<u>\$ 1,250,782</u>	<u>\$ 280,934</u>	<u>\$ 13,619</u>	<u>\$ 266,578</u>
LIABILITIES AND FUND BALANCES					
Current liabilities:					
Accounts payable - trade	\$ -	\$ 40,284	\$ -	\$ -	\$ -
Accrued wages payable	-	-	-	-	-
Unearned revenues - ad valorem taxes	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Due to other agencies	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total current liabilities:	<u>-</u>	<u>40,284</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>40,284</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflow of resources:					
Current ad valorem taxes - subsequent	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Total deferred inflow of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Restricted	378,032	1,185,869	277,786	13,619	266,578
Committed	-	24,629	3,148	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>378,032</u>	<u>1,210,498</u>	<u>280,934</u>	<u>13,619</u>	<u>266,578</u>
Total liabilities and fund balances	<u>\$ 378,032</u>	<u>\$ 1,250,782</u>	<u>\$ 280,934</u>	<u>\$ 13,619</u>	<u>\$ 266,578</u>

**COMAL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2024**

UNBUDGETED SPECIAL REVENUE FUNDS

	DISTRICT CLERK'S A.G. CHILD SUPPORT FUND	JUSTICE COURT TECHNOLOGY FUND	CONSTABLE #4 FORFEITURES FUND	CONSTABLE #3 FORFEITURES FUND	PROBATE EDUCATION FUND
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 27,178	\$ 402,140	\$ 52,156	\$ 31,416	\$ 314,303
Receivables:					
Current ad valorem taxes	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total current assets:	<u>27,178</u>	<u>402,140</u>	<u>52,156</u>	<u>31,416</u>	<u>314,303</u>
Total assets	<u>\$ 27,178</u>	<u>\$ 402,140</u>	<u>\$ 52,156</u>	<u>\$ 31,416</u>	<u>\$ 314,303</u>
LIABILITIES AND FUND BALANCES					
Current liabilities:					
Accounts payable - trade	\$ -	\$ 66,615	\$ -	\$ -	\$ -
Accrued wages payable	-	-	-	-	-
Unearned revenues - ad valorem taxes	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Due to other agencies	-	-	-	-	-
Due to other funds	-	2,922	-	-	-
Total current liabilities:	<u>-</u>	<u>69,537</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>69,537</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflow of resources:					
Current ad valorem taxes - subsequent	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Total deferred inflow of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Restricted	27,178	324,721	52,156	31,416	314,303
Committed	-	7,882	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>27,178</u>	<u>332,603</u>	<u>52,156</u>	<u>31,416</u>	<u>314,303</u>
Total liabilities and fund balances	<u>\$ 27,178</u>	<u>\$ 402,140</u>	<u>\$ 52,156</u>	<u>\$ 31,416</u>	<u>\$ 314,303</u>

**COMAL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2024**

UNBUDGETED SPECIAL REVENUE FUNDS

	COUNTY COURT- AT-LAW RECORDS MANAGEMENT	JUSTICE OF THE PEACE COURT SECURITY FUND	HABITAT CONSERVATION PROJECTS	DISASTER RECOVERY FUND	DISTRICT COURT ARCHIVE FUND
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 73,408	\$ 17,426	\$ 391,594	\$ 19,039	\$ 3,047
Receivables:					
Current ad valorem taxes	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total current assets:	<u>73,408</u>	<u>17,426</u>	<u>391,594</u>	<u>19,039</u>	<u>3,047</u>
Total assets	<u>\$ 73,408</u>	<u>\$ 17,426</u>	<u>\$ 391,594</u>	<u>\$ 19,039</u>	<u>\$ 3,047</u>
LIABILITIES AND FUND BALANCES					
Current liabilities:					
Accounts payable - trade	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued wages payable	-	-	-	-	-
Unearned revenues - ad valorem taxes	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Due to other agencies	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total current liabilities:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflow of resources:					
Current ad valorem taxes - subsequent	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Total deferred inflow of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Restricted	73,408	17,426	391,594	19,039	3,047
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>73,408</u>	<u>17,426</u>	<u>391,594</u>	<u>19,039</u>	<u>3,047</u>
Total liabilities and fund balances	<u>\$ 73,408</u>	<u>\$ 17,426</u>	<u>\$ 391,594</u>	<u>\$ 19,039</u>	<u>\$ 3,047</u>

**COMAL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2024**

UNBUDGETED SPECIAL REVENUE FUNDS

	OPIOID SETTLEMENT FUND	CONSTABLE, PRECINCT #3 FEDERAL ASSET SHARING FUND	COUNTY AND DISTRICT TECHNOLOGY FUND	CONSTABLE, PRECINCT #4 FEDERAL ASSET SHARING FUND	CRIMINAL DISTRICT ATTORNEY PRE- TRIAL DIVERSION FUND
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 161,146	\$ 2,429	\$ 30,259	\$ 8,187	\$ 27,429
Receivables:					
Current ad valorem taxes	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total current assets:	<u>161,146</u>	<u>2,429</u>	<u>30,259</u>	<u>8,187</u>	<u>27,429</u>
Total assets	<u>\$ 161,146</u>	<u>\$ 2,429</u>	<u>\$ 30,259</u>	<u>\$ 8,187</u>	<u>\$ 27,429</u>
LIABILITIES AND FUND BALANCES					
Current liabilities:					
Accounts payable - trade	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued wages payable	-	-	-	-	-
Unearned revenues - ad valorem taxes	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Due to other agencies	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total current liabilities:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflow of resources:					
Current ad valorem taxes - subsequent	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Total deferred inflow of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Restricted	161,146	2,429	30,259	8,187	27,429
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>161,146</u>	<u>2,429</u>	<u>30,259</u>	<u>8,187</u>	<u>27,429</u>
Total liabilities and fund balances	<u>\$ 161,146</u>	<u>\$ 2,429</u>	<u>\$ 30,259</u>	<u>\$ 8,187</u>	<u>\$ 27,429</u>

**COMAL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2024**

UNBUDGETED SPECIAL REVENUE FUNDS

	ALTERNATIVE DISPUTE RESOLUTION	TCLEOSE TRAINING FUND	SHERIFF BAIL BOND FUND	CRIMINAL DISTRICT ATTORNEY MISC. FORFEITURE FUND	COURT FACILITY FEE FUND
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 44,727	\$ 69,563	\$ 45,124	\$ 5,931	\$ 185,385
Receivables:					
Current ad valorem taxes	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total current assets:	<u>44,727</u>	<u>69,563</u>	<u>45,124</u>	<u>5,931</u>	<u>185,385</u>
Total assets	<u>\$ 44,727</u>	<u>\$ 69,563</u>	<u>\$ 45,124</u>	<u>\$ 5,931</u>	<u>\$ 185,385</u>
LIABILITIES AND FUND BALANCES					
Current liabilities:					
Accounts payable - trade	\$ 4,932	\$ 70	\$ -	\$ -	\$ -
Accrued wages payable	-	-	-	-	-
Unearned revenues - ad valorem taxes	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Due to other agencies	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total current liabilities:	<u>4,932</u>	<u>70</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>4,932</u>	<u>70</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflow of resources:					
Current ad valorem taxes - subsequent	-	-	-	-	-
Delinquent ad valorem taxes	-	-	-	-	-
Total deferred inflow of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Restricted	39,795	69,493	45,124	5,931	185,385
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>39,795</u>	<u>69,493</u>	<u>45,124</u>	<u>5,931</u>	<u>185,385</u>
Total liabilities and fund balances	<u>\$ 44,727</u>	<u>\$ 69,563</u>	<u>\$ 45,124</u>	<u>\$ 5,931</u>	<u>\$ 185,385</u>

**COMAL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2024**

UNBUDGETED SPECIAL REVENUE FUNDS				
	LANGUAGE ACCESS FUND	COURT REPORTER SERVICE FUND	COUNTY SPECIALTY COURT FUND	TOTAL NONMAJOR SPECIAL REVENUE FUNDS
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 50,967	\$ 207,243	\$ 64,255	\$ 31,867,550
Receivables:				
Current ad valorem taxes	-	-	-	519,973
Delinquent ad valorem taxes	-	-	-	21,813
Miscellaneous	-	-	-	451,605
Due from other funds	-	-	-	9,743
Total current assets:	<u>50,967</u>	<u>207,243</u>	<u>64,255</u>	<u>32,870,684</u>
Total assets	<u>\$ 50,967</u>	<u>\$ 207,243</u>	<u>\$ 64,255</u>	<u>\$ 32,870,684</u>
LIABILITIES AND FUND BALANCES				
Current liabilities:				
Accounts payable - trade	\$ -	\$ 3,174	\$ -	\$ 461,434
Accrued wages payable	-	-	-	10,251
Unearned revenues - ad valorem taxes	-	-	-	4,488
Unearned revenues	-	-	-	689,202
Due to other agencies	-	-	-	31,882
Due to other funds	-	-	-	603,934
Total current liabilities:	<u>-</u>	<u>3,174</u>	<u>-</u>	<u>1,801,191</u>
Total liabilities	<u>-</u>	<u>3,174</u>	<u>-</u>	<u>1,801,191</u>
Deferred inflow of resources:				
Current ad valorem taxes - subsequent	-	-	-	519,973
Delinquent ad valorem taxes	-	-	-	17,326
Total deferred inflow of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>537,299</u>
Fund balances:				
Restricted	50,967	204,069	64,255	30,430,117
Committed	-	-	-	166,806
Unassigned	-	-	-	(64,729)
Total fund balances	<u>50,967</u>	<u>204,069</u>	<u>64,255</u>	<u>30,532,194</u>
Total liabilities and fund balances	<u>\$ 50,967</u>	<u>\$ 207,243</u>	<u>\$ 64,255</u>	<u>\$ 32,870,684</u>

COMAL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2024

BUDGETED SPECIAL REVENUE FUNDS					
	JURY FUND	LAND ACQUISITION	FLOOD CONTROL OPERATING	LAW LIBRARY	INDIGENT HEALTH CARE
REVENUES					
Ad valorem taxes	\$ 560,964	\$ -	\$ 4,201	\$ -	\$ 308,754
Fees of office	-	-	-	116,689	-
Charges for services	271,526	-	-	-	-
Interest on deposits	125,525	189,832	5,733	32,537	423,744
Operating grants and contributions	-	-	-	-	117,279
Capital grants and contributions	-	-	-	-	-
Miscellaneous revenue	15,864	-	-	-	51
Asset forfeitures	-	-	-	-	-
Total revenues	973,879	189,832	9,934	149,226	849,828
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Justice system	922,535	-	-	-	-
Public safety	-	-	-	-	-
Corrections and rehabilitation	-	-	-	-	-
Health and human services	-	-	-	-	722,436
Community and economic development	-	-	-	98,860	-
Infrastructure and environment	-	1,300,000	4,428	-	-
Capital outlay					
General government	-	-	-	-	-
Justice system	-	-	-	-	-
Public safety	-	-	-	-	-
Corrections and rehabilitation	-	-	-	-	-
Health and human services	-	-	-	-	-
Infrastructure and environment	-	3,131,826	-	-	-
Debt service:					
Interest	-	-	-	-	209
Principal retirement	-	-	-	-	2,342
Total expenditures	922,535	4,431,826	4,428	98,860	724,987
Excess (deficiency) of revenues over expenditures	51,344	(4,241,994)	5,506	50,366	124,841
OTHER FINANCING SOURCES (USES)					
Gain/(loss) on sale of capital assets	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
Transfers from other funds	-	2,000,000	-	-	-
Other financing resources - leases	-	-	-	-	-
Total other financing sources and (uses)	-	2,000,000	-	-	-
Net change in fund balances	51,344	(2,241,994)	5,506	50,366	124,841
Fund balances -- beginning	1,899,266	5,348,477	109,070	621,375	8,066,300
Fund balances -- ending	\$ 1,950,610	\$ 3,106,483	\$ 114,576	\$ 671,741	\$ 8,191,141

(continued)

COMAL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2024

BUDGETED SPECIAL REVENUE FUNDS					
	CHILD SAFETY FUND	COUNTY CLERK'S RECORDS PRESERVATION	DISTRICT CLERK'S RECORDS PRESERVATION FUND	COUNTY ARCHIVES FUND	VITAL RECORDS PRESERVATION FUND
REVENUES					
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fees of office	269,009	448,405	73,823	408,570	7,598
Charges for services	-	-	-	-	-
Interest on deposits	66,495	165,092	20,116	183,057	341
Operating grants and contributions	-	-	-	-	-
Capital grants and contributions	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-
Asset forfeitures	-	-	-	-	-
Total revenues	<u>335,504</u>	<u>613,497</u>	<u>93,939</u>	<u>591,627</u>	<u>7,939</u>
EXPENDITURES					
Current:					
General government	-	290,014	-	296,020	7,241
Justice system	-	-	-	-	-
Public safety	-	-	-	-	-
Corrections and rehabilitation	190,021	-	-	-	-
Health and human services	-	-	-	-	-
Community and economic development	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-
Capital outlay					
General government	-	-	-	-	-
Justice system	-	-	-	-	-
Public safety	-	-	-	-	-
Corrections and rehabilitation	-	-	-	-	-
Health and human services	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-
Debt service:					
Interest	-	-	-	-	-
Principal retirement	-	-	-	-	-
Total expenditures	<u>190,021</u>	<u>290,014</u>	<u>-</u>	<u>296,020</u>	<u>7,241</u>
Excess (deficiency) of revenues over expenditures	145,483	323,483	93,939	295,607	698
OTHER FINANCING SOURCES (USES)					
Gain/(loss) on sale of capital assets	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
Transfers from other funds	-	-	-	-	-
Other financing resources - leases	-	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	145,483	323,483	93,939	295,607	698
Fund balances -- beginning	1,356,854	3,111,398	358,241	3,522,332	7,989
Fund balances -- ending	<u>\$ 1,502,337</u>	<u>\$ 3,434,881</u>	<u>\$ 452,180</u>	<u>\$ 3,817,939</u>	<u>\$ 8,687</u>

(continued)

COMAL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2024

BUDGETED SPECIAL REVENUE FUNDS					
	JUVENILE CASE MANAGER	SHERIFF'S FORFEITURE FUND	CRIMINAL DISTRICT ATTORNEY'S FORFEITURES	TJJD FINANCIAL ASSISTANCE FUND "A"	TJJD JUVENILE GRANT "T"
REVENUES					
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fees of office	44,369	-	-	-	-
Charges for services	-	-	-	-	-
Interest on deposits	57	15,479	14,088	-	-
Operating grants and contributions	-	-	-	792,340	-
Capital grants and contributions	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-
Asset forfeitures	-	80,615	59,634	-	-
Total revenues	44,426	96,094	73,722	792,340	-
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Justice system	94,616	-	68,136	-	-
Public safety	-	-	-	-	-
Corrections and rehabilitation	-	-	-	555,404	-
Health and human services	-	-	-	-	-
Community and economic development	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-
Capital outlay					
General government	-	-	-	-	-
Justice system	-	-	-	-	-
Public safety	-	-	-	-	-
Corrections and rehabilitation	-	-	-	-	-
Health and human services	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-
Debt service:					
Interest	-	-	-	-	-
Principal retirement	-	-	-	-	-
Total expenditures	94,616	-	68,136	555,404	-
Excess (deficiency) of revenues over expenditures	(50,190)	96,094	5,586	236,936	-
OTHER FINANCING SOURCES (USES)					
Gain/(loss) on sale of capital assets	-	-	-	-	-
Transfers to other funds	-	-	-	(7,656)	-
Transfers from other funds	47,469	-	-	-	-
Other financing resources - leases	-	-	-	-	-
Total other financing sources and (uses)	47,469	-	-	(7,656)	-
Net change in fund balances	(2,721)	96,094	5,586	229,280	-
Fund balances -- beginning	1,973	205,056	206,447	(122,137)	3,202
Fund balances -- ending	\$ (748)	\$ 301,150	\$ 212,033	\$ 107,143	\$ 3,202

(continued)

COMAL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2024

BUDGETED SPECIAL REVENUE FUNDS					
	DSHS IMMUNIZATION GRANT	DSHS EMERGENCY PREPAREDNESS (PHEP) GRANT	BOJ LAW ENFORCEMENT ASSISTANCE GRANTS	CRIMINAL JUSTICE DIVISION FELONY DRUG COURT GRANT	INCREASING ACCOUNTABILITY FOR CCAC
REVENUES					
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fees of office	27,131	-	-	-	-
Charges for services	-	-	-	12,915	21,285
Interest on deposits	-	-	-	320	320
Operating grants and contributions	198,020	109,103	-	67,307	57,830
Capital grants and contributions	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-
Asset forfeitures	-	-	-	-	-
Total revenues	<u>225,151</u>	<u>109,103</u>	<u>-</u>	<u>80,542</u>	<u>79,435</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Justice system	-	-	-	72,544	-
Public safety	-	119,837	-	-	-
Corrections and rehabilitation	-	-	-	-	73,793
Health and human services	225,091	-	-	-	-
Community and economic development	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-
Capital outlay					
General government	-	-	-	-	-
Justice system	-	-	-	-	-
Public safety	-	-	-	-	-
Corrections and rehabilitation	-	-	-	-	-
Health and human services	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-
Debt service:					
Interest	-	-	-	-	-
Principal retirement	-	-	-	-	-
Total expenditures	<u>225,091</u>	<u>119,837</u>	<u>-</u>	<u>72,544</u>	<u>73,793</u>
Excess (deficiency) of revenues over expenditures	60	(10,734)	-	7,998	5,642
OTHER FINANCING SOURCES (USES)					
Gain/(loss) on sale of capital assets	-	-	-	-	-
Transfers to other funds	-	-	(33)	-	-
Transfers from other funds	-	13,677	-	-	-
Other financing resources - leases	-	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>13,677</u>	<u>(33)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	60	2,943	(33)	7,998	5,642
Fund balances -- beginning	18,733	(2,373)	33	(1,998)	(5,281)
Fund balances -- ending	<u>\$ 18,793</u>	<u>\$ 570</u>	<u>\$ -</u>	<u>\$ 6,000</u>	<u>\$ 361</u>

(continued)

COMAL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2024

BUDGETED SPECIAL REVENUE FUNDS					
	VETERANS TREATMENT COURT	RURAL LAW ENFORCEMENT SALARY ASSISTANCE GRANT - SO	ONE TIME GRANTS	REGIONAL HABITAT CONSERVATION PLAN	AACOG RECYCLING GRANT
REVENUES					
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fees of office	2,848	-	-	-	-
Charges for services	-	-	-	-	-
Interest on deposits	1,036	-	-	-	-
Operating grants and contributions	147,159	-	(44,066)	-	-
Capital grants and contributions	-	445,295	-	-	-
Miscellaneous revenue	23,980	-	-	-	-
Asset forfeitures	-	-	-	-	-
Total revenues	<u>175,023</u>	<u>445,295</u>	<u>(44,066)</u>	<u>-</u>	<u>-</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Justice system	-	-	-	-	-
Public safety	-	445,295	-	-	-
Corrections and rehabilitation	-	-	-	-	-
Health and human services	183,708	-	-	-	-
Community and economic development	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-
Capital outlay					
General government	-	-	-	-	-
Justice system	-	-	-	-	-
Public safety	-	-	-	-	-
Corrections and rehabilitation	-	-	-	-	-
Health and human services	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-
Debt service:					
Interest	-	-	-	-	-
Principal retirement	-	-	-	-	-
Total expenditures	<u>183,708</u>	<u>445,295</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(8,685)	-	(44,066)	-	-
OTHER FINANCING SOURCES (USES)					
Gain/(loss) on sale of capital assets	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
Transfers from other funds	29,922	-	-	-	-
Other financing resources - leases	-	-	-	-	-
Total other financing sources and (uses)	<u>29,922</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	21,237	-	(44,066)	-	-
Fund balances -- beginning	<u>34,280</u>	<u>-</u>	<u>67,586</u>	<u>18,049</u>	<u>10,237</u>
Fund balances -- ending	<u>\$ 55,517</u>	<u>\$ -</u>	<u>\$ 23,520</u>	<u>\$ 18,049</u>	<u>\$ 10,237</u>

(continued)

COMAL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2024

BUDGETED SPECIAL REVENUE FUNDS					
	TX TRANSPORTATION INFRASTRUCTURE	CJD NB INTERVENTION CENTER GRANT	OOG PROTECTIVE ORDER PROSECUTOR GRANT	OOG PROTECTIVE ORDER VICTIM ASSISTANT	TEXAS HISTORICAL COMMISSION GRANT
REVENUES					
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fees of office	-	-	-	-	-
Charges for services	-	-	-	-	-
Interest on deposits	3,258	-	-	-	-
Operating grants and contributions	-	-	-	-	18,704
Capital grants and contributions	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	8,994
Asset forfeitures	-	-	-	-	-
Total revenues	3,258	-	-	-	27,698
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Justice system	-	-	-	-	-
Public safety	-	-	-	-	-
Corrections and rehabilitation	-	-	-	-	-
Health and human services	-	-	-	-	-
Community and economic development	-	-	-	-	22,810
Infrastructure and environment	-	-	-	-	-
Capital outlay					
General government	-	-	-	-	-
Justice system	-	-	-	-	-
Public safety	-	-	-	-	-
Corrections and rehabilitation	-	-	-	-	-
Health and human services	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-
Debt service:					
Interest	-	-	-	-	-
Principal retirement	-	-	-	-	-
Total expenditures	-	-	-	-	22,810
Excess (deficiency) of revenues over expenditures	3,258	-	-	-	4,888
OTHER FINANCING SOURCES (USES)					
Gain/(loss) on sale of capital assets	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
Transfers from other funds	-	-	-	-	9,710
Other financing resources - leases	-	-	-	-	-
Total other financing sources and (uses)	-	-	-	-	9,710
Net change in fund balances	3,258	-	-	-	14,598
Fund balances -- beginning	63,523	2,164	234	-	(4,757)
Fund balances -- ending	\$ 66,781	\$ 2,164	\$ 234	\$ -	\$ 9,841

(continued)

COMAL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2024

BUDGETED SPECIAL REVENUE FUNDS					
	TJJD RDA PROGRAM "R"	STATE CRIMINAL ALIEN ASSISTANCE PROGRAM	JAG EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT	BJA BULLETPROOF VEST PARTNERSHIP GRANT	CRIMAL DISTRICT ATTORNEY BOND COMMISSION FUND
REVENUES					
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fees of office	-	-	-	-	-
Charges for services	-	-	-	-	7,750
Interest on deposits	-	8,089	-	-	2,927
Operating grants and contributions	269,625	79,149	28,550	18,295	-
Capital grants and contributions	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-
Asset forfeitures	-	-	-	-	-
Total revenues	<u>269,625</u>	<u>87,238</u>	<u>28,550</u>	<u>18,295</u>	<u>10,677</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Justice system	-	-	-	-	12,992
Public safety	-	-	30,491	10,977	-
Corrections and rehabilitation	272,057	79,149	-	-	-
Health and human services	-	-	-	-	-
Community and economic development	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-
Capital outlay					
General government	-	-	-	-	-
Justice system	-	-	-	-	-
Public safety	-	-	-	-	-
Corrections and rehabilitation	-	-	-	-	-
Health and human services	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-
Debt service:					
Interest	-	-	-	-	-
Principal retirement	-	-	-	-	-
Total expenditures	<u>272,057</u>	<u>79,149</u>	<u>30,491</u>	<u>10,977</u>	<u>12,992</u>
Excess (deficiency) of revenues over expenditures	(2,432)	8,089	(1,941)	7,318	(2,315)
OTHER FINANCING SOURCES (USES)					
Gain/(loss) on sale of capital assets	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
Transfers from other funds	-	-	1,941	18,295	-
Other financing resources - leases	-	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>1,941</u>	<u>18,295</u>	<u>-</u>
Net change in fund balances	(2,432)	8,089	-	25,613	(2,315)
Fund balances -- beginning	6,442	5,569	3	(25,613)	59,144
Fund balances -- ending	<u>\$ 4,010</u>	<u>\$ 13,658</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ 56,829</u>

(continued)

COMAL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2024

BUDGETED SPECIAL REVENUE FUNDS					
	OAG SAVN GRANT	RURAL LAW ENFORCEMENT SALARY ASSISTANCE GRANT - CDA	JUVENILE JUSTICE & TRUANCY PREVENTION GRANT	TJJD RDA PROGRAM "S"	DSHS COVID-19 IMMUNIZATION GRANT
REVENUES					
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fees of office	-	-	-	-	-
Charges for services	-	-	-	-	-
Interest on deposits	-	-	-	-	-
Operating grants and contributions	18,166	254,466	30,000	52,548	169,801
Capital grants and contributions	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-
Asset forfeitures	-	-	-	-	-
Total revenues	18,166	254,466	30,000	52,548	169,801
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Justice system	18,166	254,466	-	-	-
Public safety	-	-	-	-	-
Corrections and rehabilitation	-	-	33,945	57,772	-
Health and human services	-	-	-	-	162,285
Community and economic development	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-
Capital outlay					
General government	-	-	-	-	-
Justice system	-	-	-	-	-
Public safety	-	-	-	-	-
Corrections and rehabilitation	-	-	-	-	-
Health and human services	-	-	-	-	7,017
Infrastructure and environment	-	-	-	-	-
Debt service:					
Interest	-	-	-	-	-
Principal retirement	-	-	-	-	-
Total expenditures	18,166	254,466	33,945	57,772	169,302
Excess (deficiency) of revenues over expenditures	-	-	(3,945)	(5,224)	499
OTHER FINANCING SOURCES (USES)					
Gain/(loss) on sale of capital assets	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
Transfers from other funds	-	-	-	-	-
Other financing resources - leases	-	-	-	-	-
Total other financing sources and (uses)	-	-	-	-	-
Net change in fund balances	-	-	(3,945)	(5,224)	499
Fund balances -- beginning	-	-	(425)	3,523	(499)
Fund balances -- ending	\$ -	\$ -	\$ (4,370)	\$ (1,701)	\$ -

(continued)

COMAL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2024

BUDGETED SPECIAL REVENUE FUNDS					
	DSHS PUBLIC HEALTH WORKFORCE	DSHS COVID-19 HEALTH DISPARITIES	TJJD DETENTION REIMBURSEMENT	OOG FORENSIC TESTING PROGRAM	US DEPT OF TREASURY LOCAL ASSISTANCE AND TRIBAL CONSISTENCY
REVENUES					
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fees of office	-	-	-	-	-
Charges for services	-	-	-	-	-
Interest on deposits	-	-	-	-	5,299
Operating grants and contributions	44,047	62,101	81,000	-	-
Capital grants and contributions	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-
Asset forfeitures	-	-	-	-	-
Total revenues	<u>44,047</u>	<u>62,101</u>	<u>81,000</u>	<u>-</u>	<u>5,299</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Justice system	-	-	-	-	-
Public safety	-	-	-	-	-
Corrections and rehabilitation	-	-	65,550	-	-
Health and human services	44,047	62,101	-	-	-
Community and economic development	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-
Capital outlay					
General government	-	-	-	-	-
Justice system	-	-	-	-	-
Public safety	-	-	-	-	-
Corrections and rehabilitation	-	-	-	-	-
Health and human services	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-
Debt service:					
Interest	-	-	-	-	-
Principal retirement	-	-	-	-	-
Total expenditures	<u>44,047</u>	<u>62,101</u>	<u>65,550</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	-	15,450	-	5,299
OTHER FINANCING SOURCES (USES)					
Gain/(loss) on sale of capital assets	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
Transfers from other funds	-	-	-	-	-
Other financing resources - leases					
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	15,450	-	5,299
Fund balances -- beginning	-	-	(25,800)	-	103,078
Fund balances -- ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (10,350)</u>	<u>\$ -</u>	<u>\$ 108,377</u>

(continued)

COMAL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2024

	BUDGETED SPECIAL REVENUE FUNDS			UNBUDGETED	
	OOG RIFLE- RESISTANT BODY ARMOR GRANT FUND	TVC GENERAL ASSISTANCE PROGRAM	TJJD SALARY ADJUSTMENT GRANT	SPECIAL DRUG COURT PROGRAM	COUNTY DRUG COURT PROGRAM
REVENUES					
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fees of office	-	-	-	7,725	1,983
Charges for services	-	-	-	-	-
Interest on deposits	-	-	-	9,107	-
Operating grants and contributions	82,753	70,407	77,774	-	-
Capital grants and contributions	-	-	-	-	-
Miscellaneous revenue	-	176	-	-	-
Asset forfeitures	-	-	-	-	-
Total revenues	82,753	70,583	77,774	16,832	1,983
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Justice system	-	-	-	1,117	3,359
Public safety	83,111	-	-	-	-
Corrections and rehabilitation	-	-	61,568	-	-
Health and human services	-	52,540	-	-	-
Community and economic development	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-
Capital outlay					
General government	-	-	-	-	-
Justice system	-	-	-	-	-
Public safety	-	-	-	-	-
Corrections and rehabilitation	-	-	-	-	-
Health and human services	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-
Debt service:					
Interest	-	-	-	-	-
Principal retirement	-	-	-	-	-
Total expenditures	83,111	52,540	61,568	1,117	3,359
Excess (deficiency) of revenues over expenditures	(358)	18,043	16,206	15,715	(1,376)
OTHER FINANCING SOURCES (USES)					
Gain/(loss) on sale of capital assets	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
Transfers from other funds	358	2,012	7,656	-	2,000
Other financing resources - leases	-	-	-	-	-
Total other financing sources and (uses)	358	2,012	7,656	-	2,000
Net change in fund balances	-	20,055	23,862	15,715	624
Fund balances -- beginning	-	(20,055)	25,111	178,527	13
Fund balances -- ending	\$ -	\$ -	\$ 48,973	\$ 194,242	\$ 637

(continued)

COMAL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2024

UNBUDGETED SPECIAL REVENUE FUNDS					
	COUNTY ACCOUNTABILITY COURT PROGRAM	FIRE CODE ENFORCEMENT	SHERIFF'S MISCELLANEOUS FORFEITURE FUND	HEALTH DEPARTMENT SERVICES	CRIMINAL DISTRICT ATTORNEY HOT CHECK FUND
REVENUES					
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fees of office	(2,302)	230,356	-	-	-
Charges for services	-	-	-	36,657	330
Interest on deposits	6,377	58,282	2,913	8,547	3,485
Operating grants and contributions	-	-	-	-	-
Capital grants and contributions	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-
Asset forfeitures	-	-	-	-	-
Total revenues	4,075	288,638	2,913	45,204	3,815
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Justice system	16,581	-	-	-	7,443
Public safety	-	27,464	-	-	-
Corrections and rehabilitation	-	-	-	-	-
Health and human services	-	-	-	23,788	-
Community and economic development	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-
Capital outlay					
General government	-	-	-	-	-
Justice system	-	-	-	-	-
Public safety	-	52,196	-	-	-
Corrections and rehabilitation	-	-	-	-	-
Health and human services	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-
Debt service:					
Interest	-	-	-	-	-
Principal retirement	-	-	-	-	-
Total expenditures	16,581	79,660	-	23,788	7,443
Excess (deficiency) of revenues over expenditures	(12,506)	208,978	2,913	21,416	(3,628)
OTHER FINANCING SOURCES (USES)					
Gain/(loss) on sale of capital assets	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
Transfers from other funds	-	-	-	-	-
Other financing resources - leases	-	-	-	-	-
Total other financing sources and (uses)	-	-	-	-	-
Net change in fund balances	(12,506)	208,978	2,913	21,416	(3,628)
Fund balances -- beginning	131,258	1,092,087	56,429	163,587	69,630
Fund balances -- ending	\$ 118,752	\$ 1,301,065	\$ 59,342	\$ 185,003	\$ 66,002

(continued)

COMAL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2024

UNBUDGETED SPECIAL REVENUE FUNDS

	SHERIFF'S FEDERAL ASSET SHARING FUND	JAIL COMMISSARY	ELECTION SERVICES	ELECTIONS CHAPTER 19 FUND	COMAL COUNTY JUVENILE BOARD / PROBATION FEES
REVENUES					
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fees of office	-	-	-	-	531
Charges for services	-	253,746	-	-	170
Interest on deposits	21,335	54,895	12,506	720	13,094
Operating grants and contributions	-	-	-	-	-
Capital grants and contributions	-	-	-	-	-
Miscellaneous revenue	-	653	42,965	-	-
Asset forfeitures	5,856	-	-	-	-
Total revenues	<u>27,191</u>	<u>309,294</u>	<u>55,471</u>	<u>720</u>	<u>13,795</u>
EXPENDITURES					
Current:					
General government	-	-	7,278	2,445	-
Justice system	-	-	-	-	-
Public safety	94,709	-	-	-	-
Corrections and rehabilitation	-	39,087	-	-	-
Health and human services	-	-	-	-	-
Community and economic development	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-
Capital outlay					
General government	-	-	9,417	-	-
Justice system	-	-	-	-	-
Public safety	-	-	-	-	-
Corrections and rehabilitation	-	74,612	-	-	-
Health and human services	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-
Debt service:					
Interest	-	-	-	-	-
Principal retirement	-	-	-	-	-
Total expenditures	<u>94,709</u>	<u>113,699</u>	<u>16,695</u>	<u>2,445</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(67,518)</u>	<u>195,595</u>	<u>38,776</u>	<u>(1,725)</u>	<u>13,795</u>
OTHER FINANCING SOURCES (USES)					
Gain/(loss) on sale of capital assets	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
Transfers from other funds	-	-	-	-	-
Other financing resources - leases	-	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(67,518)</u>	<u>195,595</u>	<u>38,776</u>	<u>(1,725)</u>	<u>13,795</u>
Fund balances -- beginning	<u>445,550</u>	<u>1,014,903</u>	<u>242,158</u>	<u>15,344</u>	<u>252,783</u>
Fund balances -- ending	<u>\$ 378,032</u>	<u>\$ 1,210,498</u>	<u>\$ 280,934</u>	<u>\$ 13,619</u>	<u>\$ 266,578</u>

(continued)

COMAL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2024

UNBUDGETED SPECIAL REVENUE FUNDS					
	DISTRICT CLERK'S A. G. CHILD SUPPORT FUND	JUSTICE COURT TECHNOLOGY FUND	CONSTABLE #4 FORFEITURES FUND	CONSTABLE #3 FORFEITURES FUND	PROBATE EDUCATION FUND
REVENUES					
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fees of office	52	35,497	-	-	3,175
Charges for services	-	-	-	-	-
Interest on deposits	1,247	18,939	4,257	2,970	15,349
Operating grants and contributions	-	-	-	-	-
Capital grants and contributions	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-
Asset forfeitures	-	-	37,440	28,438	-
Total revenues	1,299	54,436	41,697	31,408	18,524
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Justice system	-	-	-	-	1,076
Public safety	-	-	-	-	-
Corrections and rehabilitation	-	-	-	-	-
Health and human services	-	-	-	-	-
Community and economic development	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-
Capital outlay					
General government	-	-	-	-	-
Justice system	-	80,060	-	-	-
Public safety	-	-	-	-	-
Corrections and rehabilitation	-	-	-	-	-
Health and human services	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-
Debt service:					
Interest	-	-	-	-	-
Principal retirement	-	-	-	-	-
Total expenditures	-	80,060	-	-	1,076
Excess (deficiency) of revenues over expenditures	1,299	(25,624)	41,697	31,408	17,448
OTHER FINANCING SOURCES (USES)					
Gain/(loss) on sale of capital assets	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
Transfers from other funds	-	-	-	-	-
Other financing resources - leases	-	-	-	-	-
Total other financing sources and (uses)	-	-	-	-	-
Net change in fund balances	1,299	(25,624)	41,697	31,408	17,448
Fund balances -- beginning	25,879	358,227	10,459	8	296,855
Fund balances -- ending	\$ 27,178	\$ 332,603	\$ 52,156	\$ 31,416	\$ 314,303

(continued)

COMAL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2024

UNBUDGETED SPECIAL REVENUE FUNDS					
	COUNTY COURT- AT-LAW RECORDS MANAGEMENT	JUSTICE OF THE PEACE COURT SECURITY FUND	HABITAT CONSERVATION PROJECTS	DISASTER RECOVERY FUND	DISTRICT COURT ARCHIVE FUND
REVENUES					
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fees of office	-	8,784	-	-	400
Charges for services	-	-	-	-	-
Interest on deposits	3,578	583	19,324	-	469
Operating grants and contributions	-	-	-	-	-
Capital grants and contributions	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-
Asset forfeitures	-	-	-	-	-
Total revenues	3,578	9,367	19,324	-	869
EXPENDITURES					
Current:					
General government	-	-	-	-	10,340
Justice system	-	-	-	-	-
Public safety	-	8,017	-	-	-
Corrections and rehabilitation	-	-	-	-	-
Health and human services	-	-	-	-	-
Community and economic development	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-
Capital outlay					
General government	-	-	-	-	-
Justice system	-	-	-	-	-
Public safety	-	-	-	-	-
Corrections and rehabilitation	-	-	-	-	-
Health and human services	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-
Debt service:					
Interest	-	-	-	-	-
Principal retirement	-	-	-	-	-
Total expenditures	-	8,017	-	-	10,340
Excess (deficiency) of revenues over expenditures	3,578	1,350	19,324	-	(9,471)
OTHER FINANCING SOURCES (USES)					
Gain/(loss) on sale of capital assets	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
Transfers from other funds	-	-	-	-	-
Other financing resources - leases	-	-	-	-	-
Total other financing sources and (uses)	-	-	-	-	-
Net change in fund balances	3,578	1,350	19,324	-	(9,471)
Fund balances -- beginning	69,830	16,076	372,270	19,039	12,518
Fund balances -- ending	\$ 73,408	\$ 17,426	\$ 391,594	\$ 19,039	\$ 3,047

(continued)

COMAL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2024

UNBUDGETED SPECIAL REVENUE FUNDS					
	OPIOID SETTLEMENT FUND	CONSTABLE, PRECINCT #3 FEDERAL ASSET SHARING FUND	COUNTY AND DISTRICT TECHNOLOGY FUND	CONSTABLE, PRECINCT #4 FEDERAL ASSET SHARING FUND	CRIMINAL DISTRICT ATTORNEY PRE- TRIAL DIVERSION FUND
REVENUES					
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fees of office	-	-	2,823	-	3,350
Charges for services	-	-	-	-	-
Interest on deposits	7,543	-	1,235	386	1,151
Operating grants and contributions	-	-	-	-	-
Capital grants and contributions	-	-	-	-	-
Miscellaneous revenue	24,193	-	-	-	-
Asset forfeitures	-	-	-	-	-
Total revenues	<u>31,736</u>	<u>-</u>	<u>4,058</u>	<u>386</u>	<u>4,501</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Justice system	-	-	-	-	-
Public safety	-	721	-	-	-
Corrections and rehabilitation	-	-	-	-	-
Health and human services	-	-	-	-	-
Community and economic development	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-
Capital outlay					
General government	-	-	-	-	-
Justice system	-	-	-	-	-
Public safety	-	-	-	-	-
Corrections and rehabilitation	-	-	-	-	-
Health and human services	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-
Debt service:					
Interest	-	-	-	-	-
Principal retirement	-	-	-	-	-
Total expenditures	<u>-</u>	<u>721</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>31,736</u>	<u>(721)</u>	<u>4,058</u>	<u>386</u>	<u>4,501</u>
OTHER FINANCING SOURCES (USES)					
Gain/(loss) on sale of capital assets	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
Transfers from other funds	-	-	-	-	-
Other financing resources - leases	-	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>31,736</u>	<u>(721)</u>	<u>4,058</u>	<u>386</u>	<u>4,501</u>
Fund balances -- beginning	<u>129,410</u>	<u>3,150</u>	<u>26,201</u>	<u>7,801</u>	<u>22,928</u>
Fund balances -- ending	<u>\$ 161,146</u>	<u>\$ 2,429</u>	<u>\$ 30,259</u>	<u>\$ 8,187</u>	<u>\$ 27,429</u>

(continued)

COMAL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2024

UNBUDGETED SPECIAL REVENUE FUNDS					
	ALTERNATIVE DISPUTE RESOLUTION	TCLEOSE TRAINING FUND	SHERIFF BAIL BOND FUND	CRIMINAL DISTRICT ATTORNEY MISC. FORFEITURE FUND	COURT FACILITY FEE FUND
REVENUES					
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fees of office	-	-	1,040	-	58,287
Charges for services	65,743	-	-	-	-
Interest on deposits	1,879	3,200	2,148	276	7,131
Operating grants and contributions	-	-	-	-	-
Capital grants and contributions	-	-	-	-	-
Miscellaneous revenue	-	46,978	-	-	-
Asset forfeitures	-	-	-	-	-
Total revenues	67,622	50,178	3,188	276	65,418
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Justice system	61,850	-	-	-	-
Public safety	-	20,628	653	-	-
Corrections and rehabilitation	-	-	-	-	-
Health and human services	-	-	-	-	-
Community and economic development	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-
Capital outlay					
General government	-	-	-	-	-
Justice system	-	-	-	-	-
Public safety	-	-	-	-	-
Corrections and rehabilitation	-	-	-	-	-
Health and human services	-	-	-	-	-
Infrastructure and environment	-	-	-	-	-
Debt service:					
Interest	-	-	-	-	-
Principal retirement	-	-	-	-	-
Total expenditures	61,850	20,628	653	-	-
Excess (deficiency) of revenues over expenditures	5,772	29,550	2,535	276	65,418
OTHER FINANCING SOURCES (USES)					
Gain/(loss) on sale of capital assets	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
Transfers from other funds	-	-	-	-	-
Other financing resources - leases	-	-	-	-	-
Total other financing sources and (uses)	-	-	-	-	-
Net change in fund balances	5,772	29,550	2,535	276	65,418
Fund balances -- beginning	34,023	39,943	42,589	5,655	119,967
Fund balances -- ending	\$ 39,795	\$ 69,493	\$ 45,124	\$ 5,931	\$ 185,385

(continued)

COMAL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2024

	UNBUDGETED SPECIAL REVENUE FUNDS			
	LANGUAGE ACCESS FUND	COURT REPORTER SERVICE FUND	COUNTY SPECIALTY COURTS FUND	TOTAL NONMAJOR SPECIAL REVENUE FUNDS
REVENUES				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ 873,919
Fees of office	18,181	72,582	11,271	1,852,177
Charges for services	-	-	-	670,122
Interest on deposits	1,843	8,642	2,660	1,559,416
Operating grants and contributions	-	-	-	2,802,358
Capital grants and contributions	-	-	-	445,295
Miscellaneous revenue	-	-	-	163,854
Asset forfeitures	-	-	-	211,983
Total revenues	<u>20,024</u>	<u>81,224</u>	<u>13,931</u>	<u>8,579,124</u>
EXPENDITURES				
Current:				
General government	-	-	-	613,338
Justice system	-	25,201	-	1,560,082
Public safety	-	-	-	841,903
Corrections and rehabilitation	-	-	-	1,428,346
Health and human services	-	-	-	1,475,996
Community and economic development	-	-	-	121,670
Infrastructure and environment	-	-	-	1,304,428
Capital outlay				
General government	-	-	-	9,417
Justice system	-	-	-	80,060
Public safety	-	-	-	52,196
Corrections and rehabilitation	-	-	-	74,612
Health and human services	-	-	-	7,017
Infrastructure and environment	-	-	-	3,131,826
Debt service:				
Interest	-	-	-	209
Principal retirement	-	-	-	2,342
Total expenditures	<u>-</u>	<u>25,201</u>	<u>-</u>	<u>10,703,442</u>
Excess (deficiency) of revenues over expenditures	<u>20,024</u>	<u>56,023</u>	<u>13,931</u>	<u>(2,124,318)</u>
OTHER FINANCING SOURCES (USES)				
Gain/(loss) on sale of capital assets	-	-	-	-
Transfers to other funds	-	-	-	(7,689)
Transfers from other funds	-	-	-	2,133,040
Other financing resources - leases	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,125,351</u>
Net change in fund balances	20,024	56,023	13,931	1,033
Fund balances -- beginning	<u>30,943</u>	<u>148,046</u>	<u>50,324</u>	<u>30,531,161</u>
Fund balances -- ending	<u>\$ 50,967</u>	<u>\$ 204,069</u>	<u>\$ 64,255</u>	<u>\$ 30,532,194</u>

COMAL COUNTY, TEXAS
JURY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Ad valorem taxes:				
Current	\$ 548,526	\$ 548,526	\$ 553,307	\$ 4,781
Delinquent	4,500	4,500	(745)	(5,245)
Penalty and interest	4,500	4,500	8,402	3,902
TOTAL AD VALOREM TAXES	557,526	557,526	560,964	3,438
Interest on deposits	30,000	30,000	125,525	95,525
Miscellaneous revenues	-	-	15,864	15,864
TOTAL GENERAL REVENUES	587,526	587,526	702,353	114,827
PROGRAM REVENUES:				
Charges for services:				
Jury deposits	25,000	25,000	31,436	6,436
State juror reimbursements	45,000	45,000	240,090	195,090
TOTAL CHARGES FOR SERVICES	70,000	70,000	271,526	201,526
TOTAL PROGRAM REVENUES	70,000	70,000	271,526	201,526
TOTAL REVENUES	657,526	657,526	973,879	316,353
EXPENDITURES:				
JUSTICE SYSTEM:				
District Court:				
Office supplies	1,500	1,500	-	1,500
Forms	6,000	6,000	-	6,000
Public defenders	400,000	420,017	420,017	-
Court reporter fees, associate judges and interpreter	158,200	158,200	151,696	6,504
Grand jurors	25,000	25,000	12,212	12,788
Petit jurors	500,000	479,983	272,268	207,715
Miscellaneous	27,500	20,494	20,325	169
TOTAL DISTRICT COURT	1,118,200	1,111,194	876,518	234,676
Other Courts:				
Forms	1,000	-	-	-
County Court at Law - petit jurors	120,000	120,000	37,756	82,244
Justice courts - petit jurors	7,000	7,350	7,000	350
Miscellaneous	1,000	1,650	1,261	389
TOTAL OTHER COURTS	129,000	129,000	46,017	82,983
TOTAL JUSTICE SYSTEM EXPENDITURES	1,247,200	1,240,194	922,535	317,659
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(589,674)	(582,668)	51,344	634,012
FUND BALANCE, January 1	1,899,266	1,899,266	1,899,266	-
FUND BALANCE, December 31	\$ 1,309,592	\$ 1,316,598	\$ 1,950,610	\$ 634,012

COMAL COUNTY, TEXAS
LAND ACQUISITION
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Interest on deposits	\$ 100,000	\$ 100,000	\$ 189,832	\$ 89,832
TOTAL GENERAL REVENUES	100,000	100,000	189,832	89,832
TOTAL REVENUES	100,000	100,000	189,832	89,832
EXPENDITURES:				
MAINTENANCE AND OPERATIONS:				
Right-of-way purchase	-	-	-	-
Program expenditures - intergovernmental transfer	2,000,000	2,000,000	1,300,000	700,000
TOTAL MAINTENANCE AND OPERATIONS	2,000,000	2,000,000	1,300,000	700,000
CAPITAL EXPENDITURES:				
Land purchases	3,500,000	3,500,000	3,131,826	-
TOTAL CAPITAL EXPENDITURES	3,500,000	3,500,000	3,131,826	-
TOTAL INFRASTRUCTURE AND ENVIRONMENTAL EXPENDITURES	5,500,000	5,500,000	4,431,826	700,000
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(5,400,000)	(5,400,000)	(4,241,994)	(610,168)
OTHER FINANCING SOURCES (USES):				
Transfers from other funds	-	-	2,000,000	2,000,000
TOTAL OTHER FINANCING SOURCES AND (USES)	-	-	2,000,000	2,000,000
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	(5,400,000)	(5,400,000)	(2,241,994)	1,389,832
FUND BALANCE, January 1	5,348,477	5,348,477	5,348,477	-
FUND BALANCE, December 31	\$ (51,523)	\$ (51,523)	\$ 3,106,483	\$ 1,389,832

**COMAL COUNTY, TEXAS
FLOOD CONTROL OPERATING FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Ad valorem taxes:				
Current	\$ 4,221	\$ 4,221	\$ 4,157	\$ (64)
Delinquent	50	50	10	(40)
Penalty and interest	50	50	34	(16)
TOTAL AD VALOREM TAXES	4,321	4,321	4,201	(120)
Interest on deposits	2,500	2,500	5,733	3,233
TOTAL GENERAL REVENUES	6,821	6,821	9,934	3,113
TOTAL REVENUES	6,821	6,821	9,934	3,113
EXPENDITURES:				
MAINTENANCE AND OPERATIONS:				
Consulting and professional services	25,000	17,249	3,225	14,024
Maintenance	12,000	9,592	1,203	8,389
TOTAL MAINTENANCE AND OPERATIONS	37,000	26,841	4,428	22,413
TOTAL INFRASTRUCTURE AND ENVIRONMENTAL EXPENDITURES	37,000	26,841	4,428	22,413
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(30,179)	(20,020)	5,506	25,526
FUND BALANCE, January 1	109,070	109,070	109,070	-
FUND BALANCE, December 31	\$ 78,891	\$ 89,050	\$ 114,576	\$ 25,526

COMAL COUNTY, TEXAS
LAW LIBRARY
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Interest on deposits	\$ 10,000	\$ 10,000	\$ 32,537	\$ 22,537
TOTAL GENERAL REVENUES	10,000	10,000	32,537	22,537
PROGRAM REVENUES:				
Fees of office	90,000	90,000	116,689	26,689
TOTAL PROGRAM REVENUES	90,000	90,000	116,689	26,689
TOTAL REVENUES	100,000	100,000	149,226	49,226
EXPENDITURES:				
COMMUNITY AND ECONOMIC DEVELOPMENT:				
Personnel	34,050	34,050	28,838	5,212
Fringe benefits	18,477	18,447	5,806	12,641
Office supplies	2,000	2,000	575	1,425
Books and publications	66,300	66,100	63,160	2,940
Dues	50	50	25	25
Continuing education and travel	300	300	-	300
Telephone	480	480	456	24
TOTAL OPERATIONS EXPENDITURES	121,657	121,427	98,860	22,567
TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	121,657	121,427	98,860	22,567
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(21,657)	(21,427)	50,366	26,659
FUND BALANCE, January 1	621,375	621,375	621,375	-
FUND BALANCE, December 31	\$ 599,718	\$ 599,948	\$ 671,741	\$ 26,659

COMAL COUNTY, TEXAS
INDIGENT HEALTH CARE
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Ad valorem taxes:				
Current	\$ 266,342	\$ 266,342	\$ 300,351	\$ 34,009
Delinquent	9,000	9,000	(8,309)	(17,309)
Penalty and interest	9,000	9,000	16,712	7,712
TOTAL AD VALOREM TAXES	284,342	284,342	308,754	24,412
Interest on deposits	150,000	150,000	423,744	273,744
Miscellaneous revenues	-	-	51	51
TOTAL GENERAL REVENUES	434,342	434,342	732,549	298,207
PROGRAM REVENUES:				
Operating Grants and Contributions:				
Tobacco settlement	60,000	60,000	117,279	57,279
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	60,000	60,000	117,279	57,279
TOTAL PROGRAM REVENUES	60,000	60,000	117,279	57,279
TOTAL REVENUES	494,342	494,342	849,828	355,486
EXPENDITURES:				
HEALTH:				
PROGRAM EXPENDITURES:				
Prescription drugs	77,394	68,157	20,903	47,254
Physician services	90,228	90,228	48,380	41,848
Hospitals	712,233	712,233	357,364	354,869
Laboratory \ radiology	92,033	101,270	101,270	-
Ambulatory surgical centers	24,823	24,823	-	24,823
Rural health clinics	21,949	21,949	3,006	18,943
TOTAL PROGRAM EXPENDITURES	1,018,660	1,018,660	530,923	487,737
ADMINISTRATIVE EXPENDITURES:				
Salaries:				
Personnel	128,441	128,772	128,772	-
Fringe benefits	48,784	48,784	48,446	338
Office supplies	3,400	3,400	2,083	1,317
Copier lease maintenance	426	426	(11)	437
Books and publications	1,000	1,000	-	1,000
Background checks	4,400	4,400	1,800	2,600
Recurring contracts	11,173	11,173	9,493	1,680
Continuing education and travel	3,600	3,600	779	2,821
Mileage reimbursement - local	1,800	1,800	151	1,649
Contingency	1,000,000	999,669	-	999,669
TOTAL ADMINISTRATIVE EXPENDITURES	1,203,024	1,203,024	191,513	1,011,511
TOTAL HEALTH AND HUMAN SERVICES	2,221,684	2,221,684	722,436	1,499,248
DEBT SERVICE:				
Interest	209	209	209	-
Principal retirement	2,342	2,342	2,342	-
TOTAL DEBT SERVICE	2,551	2,551	2,551	-
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(1,729,893)	(1,729,893)	124,841	(1,143,762)
FUND BALANCE, January 1	8,066,300	8,066,300	8,066,300	-
FUND BALANCE, December 31	\$ 6,336,407	\$ 6,336,407	\$ 8,191,141	\$ (1,143,762)

**COMAL COUNTY, TEXAS
CHILD SAFETY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Interest on deposits	\$ 25,000	\$ 25,000	\$ 66,495	\$ 41,495
TOTAL GENERAL REVENUES	25,000	25,000	66,495	41,495
PROGRAM REVENUES:				
Fees of office	325,000	325,000	269,009	(55,991)
TOTAL PROGRAM REVENUES	325,000	325,000	269,009	(55,991)
TOTAL REVENUES	350,000	350,000	335,504	(14,496)
EXPENDITURES:				
CORRECTIONS:				
Program expense	332,500	332,500	29,166	303,334
Intergovernmental	202,000	202,000	160,855	41,145
TOTAL CORRECTIONS EXPENDITURES	534,500	534,500	190,021	344,479
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(184,500)	(184,500)	145,483	329,983
FUND BALANCE, January 1	1,356,854	1,356,854	1,356,854	-
FUND BALANCE, December 31	\$ 1,172,354	\$ 1,172,354	\$ 1,502,337	\$ 329,983

COMAL COUNTY, TEXAS
COUNTY CLERK'S RECORDS PRESERVATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Interest on deposits	\$ 50,000	\$ 50,000	\$ 165,092	\$ 115,092
Miscellaneous revenues	100.00	100.00	-	(100)
TOTAL GENERAL REVENUES	<u>50,100</u>	<u>50,100</u>	<u>165,092</u>	<u>114,992</u>
PROGRAM REVENUES:				
Fees of office	550,000	550,000	448,405	(101,595)
TOTAL PROGRAM REVENUES	<u>550,000</u>	<u>550,000</u>	<u>448,405</u>	<u>(101,595)</u>
TOTAL REVENUES	<u>600,100</u>	<u>600,100</u>	<u>613,497</u>	<u>13,397</u>
EXPENDITURES:				
ADMINISTRATIVE:				
Salaries:				
Personnel	98,769	98,769	98,704	65
Fringe benefits	43,985	43,985	43,666	319
Stationery and office supplies	5,000	5,000	-	5,000
Continuing education and travel	8,000	8,000	654	7,346
Dues and publications	100	100	-	100
Data software	8,000	8,000	6,200	1,800
Records maintenance	18,000	18,000	1,020	16,980
Record book repairs	35,000	35,000	-	35,000
Data processing services	700,000	684,409	139,770	544,639
TOTAL ADMINISTRATIVE	<u>916,854</u>	<u>901,263</u>	<u>290,014</u>	<u>611,249</u>
TOTAL GENERAL GOVERNMENT	<u>916,854</u>	<u>901,263</u>	<u>290,014</u>	<u>611,249</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(316,754)	(301,163)	323,483	624,646
FUND BALANCE, January 1	<u>3,111,398</u>	<u>3,111,398</u>	<u>3,111,398</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ 2,794,644</u>	<u>\$ 2,810,235</u>	<u>\$ 3,434,881</u>	<u>\$ 624,646</u>

COMAL COUNTY, TEXAS
DISTRICT CLERK'S RECORDS PRESERVATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Interest on deposits	\$ 12,500	\$ 12,500	\$ 20,116	\$ 7,616
TOTAL GENERAL REVENUES	<u>12,500</u>	<u>12,500</u>	<u>20,116</u>	<u>7,616</u>
PROGRAM REVENUES:				
Fees of office	60,000	60,000	73,823	13,823
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	<u>60,000</u>	<u>60,000</u>	<u>73,823</u>	<u>13,823</u>
TOTAL PROGRAM REVENUES	<u>60,000</u>	<u>60,000</u>	<u>73,823</u>	<u>13,823</u>
TOTAL REVENUES	<u>72,500</u>	<u>72,500</u>	<u>93,939</u>	<u>21,439</u>
EXPENDITURES:				
ADMINISTRATIVE				
Record maintenance	100,000	100,000	-	100,000
TOTAL ADMINISTRATIVE EXPENDITURES	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>100,000</u>
TOTAL GENERAL GOVERNMENT	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>100,000</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(27,500)	(27,500)	93,939	121,439
FUND BALANCE, January 1	<u>358,241</u>	<u>358,241</u>	<u>358,241</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ 330,741</u>	<u>\$ 330,741</u>	<u>\$ 452,180</u>	<u>\$ 121,439</u>

**COMAL COUNTY, TEXAS
COUNTY ARCHIVES FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Interest on deposits	\$ 65,000	\$ 65,000	\$ 183,057	\$ 118,057
TOTAL GENERAL REVENUES	<u>65,000</u>	<u>65,000</u>	<u>183,057</u>	<u>118,057</u>
PROGRAM REVENUES:				
Fees of office	550,000	550,000	408,570	(141,430)
TOTAL PROGRAM REVENUES	<u>550,000</u>	<u>550,000</u>	<u>408,570</u>	<u>(141,430)</u>
TOTAL REVENUES	<u>615,000</u>	<u>615,000</u>	<u>591,627</u>	<u>(23,373)</u>
EXPENDITURES:				
ADMINISTRATIVE:				
Salaries:				
Personnel	83,749	83,749	767	82,982
Fringe benefits	39,974	39,974	1,125	38,849
Books and publications	500	500	-	500
Continuing education and travel	6,500	6,500	-	6,500
Software	5,000	5,000	-	5,000
Records maintenance	1,100,000	1,100,000	2,450	1,097,550
Record book repairs	35,000	35,000	-	35,000
Data processing services	1,200,000	1,159,317	291,678	867,639
TOTAL ADMINISTRATIVE	<u>2,470,723</u>	<u>2,430,040</u>	<u>296,020</u>	<u>2,134,020</u>
TOTAL GENERAL GOVERNMENT	<u>2,470,723</u>	<u>2,430,040</u>	<u>296,020</u>	<u>2,134,020</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	<u>(1,855,723)</u>	<u>(1,815,040)</u>	<u>295,607</u>	<u>(2,157,393)</u>
FUND BALANCE, January 1	<u>3,522,332</u>	<u>3,522,332</u>	<u>3,522,332</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ 1,666,609</u>	<u>\$ 1,707,292</u>	<u>\$ 3,817,939</u>	<u>\$ (2,157,393)</u>

**COMAL COUNTY, TEXAS
VITAL RECORDS PRESERVATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Interest on deposits	\$ 50	\$ 50	\$ 341	\$ 291
TOTAL GENERAL REVENUES	<u>50</u>	<u>50</u>	<u>341</u>	<u>291</u>
PROGRAM REVENUES:				
Fees of office	<u>6,000</u>	<u>6,000</u>	<u>7,598</u>	<u>1,598</u>
TOTAL PROGRAM REVENUES	<u>6,000</u>	<u>6,000</u>	<u>7,598</u>	<u>1,598</u>
TOTAL REVENUES	<u>6,050</u>	<u>6,050</u>	<u>7,939</u>	<u>1,889</u>
EXPENDITURES:				
ADMINISTRATIVE:				
Stationery and office supplies	7,000	7,000	6,991	9
Continuing education and travel	<u>3,000</u>	<u>3,000</u>	<u>250</u>	<u>2,750</u>
TOTAL ADMINISTRATIVE	<u>10,000</u>	<u>10,000</u>	<u>7,241</u>	<u>2,759</u>
TOTAL GENERAL GOVERNMENT	<u>10,000</u>	<u>10,000</u>	<u>7,241</u>	<u>2,759</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(3,950)	(3,950)	698	4,648
FUND BALANCE, January 1	<u>7,989</u>	<u>7,989</u>	<u>7,989</u>	-
FUND BALANCE, December 31	<u>\$ 4,039</u>	<u>\$ 4,039</u>	<u>\$ 8,687</u>	<u>\$ 4,648</u>

**COMAL COUNTY, TEXAS
JUVENILE CASE MANAGER
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Interest on deposits	\$ 150	\$ 150	\$ 57	\$ (93)
TOTAL GENERAL REVENUES	<u>150</u>	<u>150</u>	<u>57</u>	<u>(93)</u>
PROGRAM REVENUES:				
Case manager fees	1,500	1,500	467	(1,033)
Juvenile truancy prevention fees	25,500	25,500	43,902	18,402
TOTAL PROGRAM REVENUES	<u>27,000</u>	<u>27,000</u>	<u>44,369</u>	<u>17,369</u>
TOTAL REVENUES	<u>27,150</u>	<u>27,150</u>	<u>44,426</u>	<u>17,276</u>
EXPENDITURES:				
JUSTICE SYSTEM:				
Personnel	64,851	64,907	64,907	-
Cell phone allowance	540	540	540	-
Benefits	24,714	24,714	24,195	519
Office supplies	1,618	1,618	1,598	20
Drug test supplies	650	650	-	650
Non-capital equipment	1,366	1,366	-	1,366
Gas and oil	2,000	2,000	1,531	469
Continuing education and travel	2,000	1,944	1,845	99
TOTAL JUSTICE SYSTEM EXPENDITURES	<u>97,739</u>	<u>97,739</u>	<u>94,616</u>	<u>3,123</u>
OTHER FINANCING SOURCES (USES):				
Transfers from other funds	30,000	30,000	47,469	17,469
TOTAL OTHER FINANCING SOURCES AND (USES)	<u>30,000</u>	<u>30,000</u>	<u>47,469</u>	<u>17,469</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	<u>(40,589)</u>	<u>(40,589)</u>	<u>(2,721)</u>	<u>37,868</u>
FUND BALANCE, January 1	<u>1,973</u>	<u>1,973</u>	<u>1,973</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ (38,616)</u>	<u>\$ (38,616)</u>	<u>\$ (748)</u>	<u>\$ 37,868</u>

COMAL COUNTY, TEXAS
SHERIFF'S FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Interest on deposits	\$ 4,000	\$ 4,000	\$ 15,479	\$ 11,479
TOTAL GENERAL REVENUES	<u>4,000</u>	<u>4,000</u>	<u>15,479</u>	<u>11,479</u>
PROGRAM REVENUES:				
Asset forfeitures	25,000	25,000	80,615	55,615
TOTAL PROGRAM REVENUES	<u>25,000</u>	<u>25,000</u>	<u>80,615</u>	<u>55,615</u>
TOTAL REVENUES	<u>29,000</u>	<u>29,000</u>	<u>96,094</u>	<u>67,094</u>
EXPENDITURES:				
PUBLIC SAFETY				
Laboratory testing and witness expense	5,000	5,000	-	5,000
TOTAL PUBLIC SAFETY EXPENDITURES	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	24,000	24,000	96,094	62,094
FUND BALANCE, January 1	<u>205,056</u>	<u>205,056</u>	<u>205,056</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ 229,056</u>	<u>\$ 229,056</u>	<u>\$ 301,150</u>	<u>\$ 62,094</u>

COMAL COUNTY, TEXAS
CRIMINAL DISTRICT ATTORNEY FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Interest on deposits	\$ 5,000	\$ 5,000	\$ 14,088	\$ 9,088
TOTAL GENERAL REVENUES	5,000	5,000	14,088	9,088
PROGRAM REVENUES:				
Charges for services:				
Asset forfeitures	50,000	50,000	59,634	9,634
TOTAL CHARGES FOR SERVICES	50,000	50,000	59,634	9,634
TOTAL PROGRAM REVENUES	50,000	50,000	59,634	9,634
TOTAL REVENUES	55,000	55,000	73,722	18,722
EXPENDITURES:				
JUSTICE SYSTEM:				
Personnel	-	-	25,243	(25,243)
Special projects pay	10,000	23,040	-	23,040
Benefits	1,966	2,975	2,059	916
Office supplies	28,000	15,951	9,877	6,074
Books and publications	2,500	500	-	500
Witness / appeal and lab exp.	25,000	25,000	-	25,000
Continuing education / travel	15,000	15,000	10,547	4,453
Crime prevention/community relations	35,000	35,000	13,150	21,850
Non-capital equipment	9,345	7,910	7,260	650
TOTAL JUSTICE SYSTEM EXPENDITURES	126,811	125,376	68,136	57,240
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(71,811)	(70,376)	5,586	75,962
OTHER FINANCING SOURCES (USES):				
Transfers to other funds	(1,000)	(1,000)	-	1,000
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	(72,811)	(71,376)	5,586	76,962
FUND BALANCE, January 1	206,447	206,447	206,447	-
FUND BALANCE, December 31	\$ 133,636	\$ 135,071	\$ 212,033	\$ 76,962

COMAL COUNTY, TEXAS
TEXAS JUVENILE JUSTICE DEPARTMENT (TJJD) FINANCIAL ASSISTANCE FUND "A"
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
PROGRAM REVENUES:				
Operating grants and contributions:				
TJJD grant	\$ 1,252,002	\$ 1,252,002	\$ 792,340	\$ (459,662)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	<u>1,252,002</u>	<u>1,252,002</u>	<u>792,340</u>	<u>(459,662)</u>
TOTAL PROGRAM REVENUES	<u>1,252,002</u>	<u>1,252,002</u>	<u>792,340</u>	<u>(459,662)</u>
TOTAL REVENUES	<u>1,252,002</u>	<u>1,252,002</u>	<u>792,340</u>	<u>(459,662)</u>
EXPENDITURES:				
CORRECTIONS:				
Personnel	644,923	644,923	370,294	274,629
Fringe benefits	247,281	247,281	140,714	106,567
Residential services	<u>263,429</u>	<u>263,429</u>	<u>44,396</u>	<u>219,033</u>
TOTAL CORRECTIONS EXPENDITURES	<u>1,155,633</u>	<u>1,155,633</u>	<u>555,404</u>	<u>600,229</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	96,369	96,369	236,936	140,567
OTHER FINANCING SOURCES (USES):				
Transfers to other funds	<u>(32,890)</u>	<u>(32,890)</u>	<u>(7,656)</u>	<u>25,234</u>
TOTAL OTHER FINANCING SOURCES AND (USES)	<u>(32,890)</u>	<u>(32,890)</u>	<u>(7,656)</u>	<u>25,234</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	63,479	63,479	229,280	165,801
FUND BALANCE, January 1	<u>(122,137)</u>	<u>(122,137)</u>	<u>(122,137)</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ (58,658)</u>	<u>\$ (58,658)</u>	<u>\$ 107,143</u>	<u>\$ 165,801</u>

COMAL COUNTY, TEXAS
TEXAS JUVENILE JUSTICE DEPARTMENT (TJJD) JUVENILE GRANT "T"
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:				
TOTAL CORRECTIONS AND REHABILITATION EXPENDITURES	-	-	-	-
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	-	-	-	-
FUND BALANCE, January 1	3,202	3,202	3,202	-
FUND BALANCE, December 31	\$ 3,202	\$ 3,202	\$ 3,202	\$ -

COMAL COUNTY, TEXAS
DEPARTMENT OF STATE HEALTH SERVICES (DSHS) IMMUNIZATION GRANT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
PROGRAM REVENUES:				
Charges for services:				
Immunization fees	\$ 25,000	\$ 25,000	\$ 27,131	\$ 2,131
TOTAL CHARGES FOR SERVICES	<u>25,000</u>	<u>25,000</u>	<u>27,131</u>	<u>2,131</u>
Operating grants and contributions:				
DSHS grant	357,945	357,945	198,020	(159,925)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	<u>357,945</u>	<u>357,945</u>	<u>198,020</u>	<u>(159,925)</u>
TOTAL PROGRAM REVENUES	<u>382,945</u>	<u>382,945</u>	<u>225,151</u>	<u>(157,794)</u>
TOTAL REVENUES	<u>382,945</u>	<u>382,945</u>	<u>225,151</u>	<u>(157,794)</u>
EXPENDITURES:				
HEALTH:				
Personnel	264,950	264,950	154,156	110,794
Fringe benefits	110,103	110,103	64,388	45,715
Medical supplies	9,431	9,431	1,445	7,986
Continuing education and travel	10,412	10,412	5,102	5,310
TOTAL HEALTH EXPENDITURES	<u>394,896</u>	<u>394,896</u>	<u>225,091</u>	<u>169,805</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	<u>(11,951)</u>	<u>(11,951)</u>	<u>60</u>	<u>12,011</u>
FUND BALANCE, January 1	<u>18,733</u>	<u>18,733</u>	<u>18,733</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ 6,782</u>	<u>\$ 6,782</u>	<u>\$ 18,793</u>	<u>\$ 12,011</u>

COMAL COUNTY, TEXAS
DEPARTMENT OF STATE HEALTH SERVICES (DSHS) EMERGENCY PREPAREDNESS (PHEP) GRANT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
PROGRAM REVENUES:				
Operating grants and contributions:				
DSHS Grant	\$ 169,465	\$ 169,465	\$ 109,103	\$ (60,362)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	<u>169,465</u>	<u>169,465</u>	<u>109,103</u>	<u>(60,362)</u>
TOTAL PROGRAM REVENUES	<u>169,465</u>	<u>169,465</u>	<u>109,103</u>	<u>(60,362)</u>
TOTAL REVENUES	<u>169,465</u>	<u>169,465</u>	<u>109,103</u>	<u>(60,362)</u>
EXPENDITURES:				
Public Safety:				
Personnel	133,339	133,339	85,577	47,762
Benefits	43,306	43,306	28,573	14,733
Supplies	11,432	11,432	3,474	7,958
Continuing education and travel	1,634	1,634	14	1,620
Non-capital equipment	<u>2,116</u>	<u>2,116</u>	<u>2,199</u>	<u>(83)</u>
TOTAL PUBLIC SAFETY EXPENDITURES	<u>191,827</u>	<u>191,827</u>	<u>119,837</u>	<u>71,990</u>
OTHER FINANCING SOURCES (USES):				
Transfers from other funds	<u>22,362</u>	<u>22,362</u>	<u>13,677</u>	<u>(8,685)</u>
TOTAL OTHER FINANCING SOURCES AND (USES)	<u>22,362</u>	<u>22,362</u>	<u>13,677</u>	<u>(8,685)</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	-	-	2,943	2,943
FUND BALANCE, January 1	<u>(2,373)</u>	<u>(2,373)</u>	<u>(2,373)</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ (2,373)</u>	<u>\$ (2,373)</u>	<u>\$ 570</u>	<u>\$ 2,943</u>

COMAL COUNTY, TEXAS
BUREAU OF JUSTICE (BOJ) LAW ENFORCEMENT ASSISTANCE GRANTS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:				
TOTAL PUBLIC SAFETY EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Transfers to other funds	-	-	(33)	(33)
TOTAL OTHER FINANCING SOURCES AND (USES)	-	-	(33)	(33)
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	-	-	(33)	(33)
FUND BALANCE, January 1	33	33	33	-
FUND BALANCE, December 31	<u>\$ 33</u>	<u>\$ 33</u>	<u>\$ -</u>	<u>\$ (33)</u>

COMAL COUNTY, TEXAS
CRIMINAL JUSTICE DIVISION FELONY DRUG COURT GRANT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Interest on deposits	\$ 391	\$ 391	\$ 320	\$ (71)
TOTAL GENERAL REVENUES	<u>391</u>	<u>391</u>	<u>320</u>	<u>(71)</u>
PROGRAM REVENUES:				
Charges for services:				
Felony drug court fees	\$ 19,706	\$ 19,706	\$ 12,915	\$ (6,791)
Operating grants and contributions:				
C.J.D. grant	\$ 144,482	\$ 144,482	\$ 67,307	\$ (77,175)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	<u>164,188</u>	<u>164,188</u>	<u>80,222</u>	<u>(83,966)</u>
TOTAL PROGRAM REVENUES	<u>164,188</u>	<u>164,188</u>	<u>80,222</u>	<u>(83,966)</u>
TOTAL REVENUES	<u>164,579</u>	<u>164,579</u>	<u>80,542</u>	<u>(84,037)</u>
EXPENDITURES:				
JUSTICE SYSTEM:				
Supplies	200	200	200	-
Continuing education and travel	3,000	3,000	3,000	-
Counseling / professional service	<u>147,654</u>	<u>147,654</u>	<u>69,344</u>	<u>78,310</u>
TOTAL JUSTICE SYSTEM EXPENDITURES	<u>150,854</u>	<u>150,854</u>	<u>72,544</u>	<u>78,310</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	13,725	13,725	7,998	(5,727)
FUND BALANCE, January 1	<u>(1,998)</u>	<u>(1,998)</u>	<u>(1,998)</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ 11,727</u>	<u>\$ 11,727</u>	<u>\$ 6,000</u>	<u>\$ (5,727)</u>

COMAL COUNTY, TEXAS
INCREASING ACCOUNTABILITY FOR CCAC
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Interest on deposits	\$ 200	\$ 200	\$ 320	\$ 120
TOTAL GENERAL REVENUES	<u>200</u>	<u>200</u>	<u>320</u>	<u>120</u>
PROGRAM REVENUES:				
Charges for services:				
Accountability court fees	\$ 13,000	\$ 13,000	\$ 21,285	\$ 8,285
Operating grants and contributions:				
CJD grant revenues	\$ 131,695	\$ 131,695	\$ 57,830	\$ (73,865)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	<u>144,695</u>	<u>144,695</u>	<u>79,115</u>	<u>(73,865)</u>
TOTAL PROGRAM REVENUES	<u>144,695</u>	<u>144,695</u>	<u>79,115</u>	<u>(73,865)</u>
TOTAL REVENUES	<u>144,895</u>	<u>144,895</u>	<u>79,435</u>	<u>(73,745)</u>
EXPENDITURES:				
CORRECTIONS:				
Counseling / professional service	139,614	139,614	72,935	66,679
Office Supplies	<u>526</u>	<u>526</u>	<u>858</u>	<u>(332)</u>
TOTAL CORRECTIONS EXPENDITURES	<u>140,140</u>	<u>140,140</u>	<u>73,793</u>	<u>66,347</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	4,755	4,755	5,642	(7,398)
FUND BALANCE, January 1	<u>(5,281)</u>	<u>(5,281)</u>	<u>(5,281)</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ (526)</u>	<u>\$ (526)</u>	<u>\$ 361</u>	<u>\$ (7,398)</u>

COMAL COUNTY, TEXAS
VETERANS TREATMENT COURT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Fees of office	\$ -	\$ -	\$ 2,848	\$ 2,848
Interest income	-	-	1,036	1,036
Miscellaneous revenues	-	-	23,980	23,980
TOTAL GENERAL REVENUES	-	-	27,864	27,864
PROGRAM REVENUES:				
Operating Grants and Contributions:				
Veterans Treatment Court grant	306,825	306,825	147,159	(159,666)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	306,825	306,825	147,159	(159,666)
TOTAL PROGRAM REVENUES	306,825	306,825	147,159	(159,666)
TOTAL REVENUES	306,825	306,825	175,023	(131,802)
EXPENDITURES:				
HEALTH:				
PROGRAM				
Personnel	94,483	94,483	59,405	35,078
Fringe benefits	36,374	36,374	23,440	12,934
Supplies	2,400	2,400	1,386	1,014
Client services	44,852	44,852	19,698	25,154
Consulting and professional fees	85,608	85,608	58,086	27,522
Telephone	732	732	502	230
Continuing education and travel	18,480	18,480	7,179	11,301
Recurring contracts	9,360	9,360	6,760	2,600
Psychological services	44,061	44,061	6,726	37,335
Miscellaneous Costs	-	-	526	(526)
TOTAL PROGRAM	336,350	336,350	183,708	152,642
TOTAL HEALTH AND HUMAN SERVICES	336,350	336,350	183,708	152,642
OTHER FINANCING SOURCES (USES):				
Transfers from other funds	42,535	42,535	29,922	(12,613)
TOTAL OTHER FINANCING SOURCES AND (USES)	42,535	42,535	29,922	(12,613)
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)				
	13,010	13,010	21,237	8,227
FUND BALANCE, January 1	34,280	34,280	34,280	-
FUND BALANCE, December 31	\$ 47,290	\$ 47,290	\$ 55,517	\$ 8,227

COMAL COUNTY, TEXAS
RURAL LAW ENFORCEMENT SALARY ASSISTANCE GRANT - SO
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
PROGRAM REVENUES:				
Operating grants and contributions:				
SB 22 - Sheriff	54,705	54,705	-	(54,705)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	54,705	54,705	-	(54,705)
Capital grants and contributions:				
SB 22 - Sheriff	445,295	445,295	445,295	-
TOTAL CAPITAL GRANTS AND CONTRIBUTIONS	445,295	445,295	445,295	-
TOTAL PROGRAM REVENUES	500,000	500,000	445,295	(54,705)
TOTAL REVENUES	500,000	500,000	445,295	(54,705)
EXPENDITURES:				
PUBLIC SAFETY:				
Equipment Maintenance	54,705	54,705	-	54,705
Capital expenditures:				
Furniture and equipment	445,295	445,295	445,295	-
TOTAL PUBLIC SAFETY EXPENDITURES	500,000	500,000	445,295	54,705
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	-	-	-	-
FUND BALANCE, January 1	-	-	-	-
FUND BALANCE, December 31	\$ -	\$ -	\$ -	\$ -

COMAL COUNTY, TEXAS
ONE TIME GRANTS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
PROGRAM REVENUES:				
Operating grants and contributions				
Elections Security Grant			(44,066)	(44,066)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	-	-	(44,066)	(44,066)
TOTAL PROGRAM REVENUES	-	-	(44,066)	(44,066)
TOTAL REVENUES	-	-	(44,066)	(44,066)
EXPENDITURES:				
TOTAL EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Transfers from other funds	-	-	-	-
TOTAL OTHER FINANCING SOURCES AND (USES)	-	-	-	-
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	-	-	(44,066)	(44,066)
FUND BALANCE, January 1	67,586	67,586	67,586	-
FUND BALANCE, December 31	\$ 67,586	\$ 67,586	\$ 23,520	\$ (44,066)

**COMAL COUNTY, TEXAS
 REGIONAL HABITAT CONSERVATION PLAN
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
 For the Year Ended December 31, 2024**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:				
TOTAL INFRASTRUCTURE AND ENVIRONMENTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	-	-	-	-
FUND BALANCE, January 1	18,049	18,049	18,049	-
FUND BALANCE, December 31	\$ 18,049	\$ 18,049	\$ 18,049	\$ -

COMAL COUNTY, TEXAS
ALAMO AREA COUNCIL OF GOVERNMENTS RECYCLING GRANT (AACOG)
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES:				
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:				
TOTAL INFRASTRUCTURE AND ENVIRONMENT EXPENDITURES	-	-	-	-
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	-	-	-	-
FUND BALANCE, January 1	<u>10,237</u>	<u>10,237</u>	<u>10,237</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ 10,237</u>	<u>\$ 10,237</u>	<u>\$ 10,237</u>	<u>\$ -</u>

COMAL COUNTY, TEXAS
TX TRANSPORTATION INFRASTRUCTURE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Interest income	\$ -	\$ -	\$ 3,258	\$ 3,258
TOTAL GENERAL REVENUES	-	-	3,258	3,258
TOTAL REVENUES	\$ -	\$ -	\$ 3,258	\$ 3,258
EXPENDITURES:				
TOTAL INFRASTRUCTURE AND ENVIRONMENTAL SERVICES	-	-	-	-
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	-	-	3,258	3,258
FUND BALANCE, January 1	63,523	63,523	63,523	-
FUND BALANCE, December 31	<u>\$ 63,523</u>	<u>\$ 63,523</u>	<u>\$ 66,781</u>	<u>\$ 3,258</u>

COMAL COUNTY, TEXAS
CRIMINAL JUSTICE DEPARTMENT (CJD) NB INTERVENTION CENTER GRANT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:				
TOTAL HEALTH EXPENDITURES	-	-	-	-
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	-	-	-	-
FUND BALANCE, January 1	2,164	2,164	2,164	-
FUND BALANCE, December 31	\$ 2,164	\$ 2,164	\$ 2,164	\$ -

COMAL COUNTY, TEXAS
OFFICE OF THE GOVERNOR PROTECTIVE ORDER PROSECUTOR
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:				
TOTAL JUSTICE SYSTEM EXPENDITURES	-	-	-	-
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	-	-	-	-
FUND BALANCE, January 1	234	234	234	-
FUND BALANCE, December 31	\$ 234	\$ 234	\$ 234	\$ -

COMAL COUNTY, TEXAS
TEXAS HISTORICAL COMMISSION GRANT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
PROGRAM REVENUES:				
Intergovernmental revenues	\$ 10,000	\$ 10,000	\$ 8,994	\$ -
Operating grants and contributions:				
THC grant	<u>28,500</u>	<u>28,500</u>	<u>18,704</u>	<u>(9,796)</u>
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	<u>28,500</u>	<u>28,500</u>	<u>18,704</u>	<u>(9,796)</u>
TOTAL PROGRAM REVENUES	<u>38,500</u>	<u>38,500</u>	<u>27,698</u>	<u>(9,796)</u>
TOTAL REVENUES	<u>38,500</u>	<u>38,500</u>	<u>27,698</u>	<u>(9,796)</u>
EXPENDITURES:				
COMMUNITY AND ECONOMIC DEVELOPMENT:				
Professional services	<u>42,403</u>	<u>42,403</u>	<u>22,810</u>	<u>19,593</u>
TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	<u>42,403</u>	<u>42,403</u>	<u>22,810</u>	<u>19,593</u>
OTHER FINANCING SOURCES (USES):				
Transfers from other funds	<u>18,500</u>	<u>18,500</u>	<u>9,710</u>	<u>(8,790)</u>
TOTAL OTHER FINANCING SOURCES AND (USES)	<u>18,500</u>	<u>18,500</u>	<u>9,710</u>	<u>(8,790)</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	14,597	14,597	14,598	(8,790)
FUND BALANCE, January 1	<u>(4,757)</u>	<u>(4,757)</u>	<u>(4,757)</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ 9,840</u>	<u>\$ 9,840</u>	<u>\$ 9,841</u>	<u>\$ (8,790)</u>

COMAL COUNTY, TEXAS
TEXAS JUVENILE JUSTICE DEPARTMENT (TJJD) RDA PROGRAM "R"
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
PROGRAM REVENUES:				
Operating grants and contributions:				
TJJD grant	\$ 292,193	\$ 292,193	\$ 269,625	\$ (22,568)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	<u>292,193</u>	<u>292,193</u>	<u>269,625</u>	<u>(22,568)</u>
TOTAL PROGRAM REVENUES	<u>292,193</u>	<u>292,193</u>	<u>269,625</u>	<u>(22,568)</u>
TOTAL REVENUES	<u>292,193</u>	<u>292,193</u>	<u>269,625</u>	<u>(22,568)</u>
EXPENDITURES:				
CORRECTIONS:				
Recurring contracts	6,672	6,672	6,672	-
Residential Services	<u>292,193</u>	<u>292,193</u>	<u>265,385</u>	<u>26,808</u>
TOTAL CORRECTIONS EXPENDITURES	<u>298,865</u>	<u>298,865</u>	<u>272,057</u>	<u>26,808</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(6,672)	(6,672)	(2,432)	4,240
FUND BALANCE, January 1	<u>6,442</u>	<u>6,442</u>	<u>6,442</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ (230)</u>	<u>\$ (230)</u>	<u>\$ 4,010</u>	<u>\$ 4,240</u>

COMAL COUNTY, TEXAS
STATE CRIMINAL ALIEN ASSISTANCE PROGRAM (SCAAP)
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Interest on deposits	\$ -	\$ -	\$ 8,089	\$ 8,089
TOTAL GENERAL REVENUES	-	-	8,089	8,089
PROGRAM REVENUES:				
Operating grants and contributions: SCAAP grant		\$ -	\$ 79,149	\$ 79,149
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	-	-	79,149	79,149
TOTAL PROGRAM REVENUES	-	-	79,149	-
TOTAL REVENUES	\$ -	\$ -	\$ 87,238	\$ 8,089
EXPENDITURES:				
CORRECTIONS AND REHABILITATION:				
Software and support	123,649	123,649	34,695	88,954
Continuing education and travel	19,153	19,153	-	19,153
Overtime	44,454	44,454	44,454	-
Capital expenditures: Furniture and equipment	46,826	46,826	-	46,826
TOTAL CORRECTIONS AND REHABILITATION EXPENDITURES	234,082	234,082	79,149	154,933
DEBT SERVICE:				
Interest	-	-	-	-
Principal retirement	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(234,082)	(234,082)	8,089	(146,844)
FUND BALANCE, January 1	5,569	5,569	5,569	-
FUND BALANCE, December 31	\$ (228,513)	\$ (228,513)	\$ 13,658	\$ (146,844)

COMAL COUNTY, TEXAS
JAG EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
PROGRAM REVENUES:				
Operating grants and contributions:				
JAG grant	\$ 44,047	\$ 44,047	\$ 28,550	\$ (15,497)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	44,047	44,047	28,550	(15,497)
TOTAL PROGRAM REVENUES	44,047	44,047	28,550	(15,497)
TOTAL REVENUES	\$ 44,047	\$ 44,047	\$ 28,550	\$ (15,497)
EXPENDITURES:				
PUBLIC SAFETY:				
Supplies	16,800	16,800	1,300	15,500
Non-capital equipment	3,498	3,498	3,349	149
Capital expenditures:				
Furniture and equipment	25,843	25,843	25,842	1
TOTAL PUBLIC SAFETY EXPENDITURES	46,141	46,141	30,491	15,650
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(2,094)	(2,094)	(1,941)	153
OTHER FINANCING SOURCES (USES):				
Transfers from other funds	2,094	2,094	1,941	(153)
TOTAL OTHER FINANCING SOURCES AND (USES)	2,094	2,094	1,941	(153)
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	-	-	-	-
FUND BALANCE, January 1	3	3	3	-
FUND BALANCE, December 31	\$ 3	\$ 3	\$ 3	-

COMAL COUNTY, TEXAS
BUREAU OF JUSTICE ASSISTANCE (BJA) BULLETPROOF VEST PARTNERSHIP GRANT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
PROGRAM REVENUES:				
Operating grants and contributions:				
Bulletproof vest grant	\$ 18,739	\$ 18,739	\$ 18,295	\$ (444)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	18,739	18,739	18,295	(444)
TOTAL PROGRAM REVENUES	18,739	18,739	18,295	(444)
TOTAL REVENUES	18,739	18,739	18,295	(444)
EXPENDITURES:				
PUBLIC SAFETY:				
Non-capital equipment	11,867	11,867	10,977	890
TOTAL PUBLIC SAFETY EXPENDITURES	11,867	11,867	10,977	890
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	6,872	6,872	7,318	446
OTHER FINANCING SOURCES (USES):				
Transfers from other funds	18,738	18,738	18,295	(443)
TOTAL OTHER FINANCING SOURCES AND (USES)	18,738	18,738	18,295	(443)
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	25,610	25,610	25,613	3
FUND BALANCE, January 1	(25,613)	(25,613)	(25,613)	-
FUND BALANCE, December 31	\$ (3)	\$ (3)	\$ -	\$ 3

COMAL COUNTY, TEXAS
CRIMINAL DISTRICT ATTORNEY BOND COMMISSION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Interest on deposits	\$ 1,000	\$ 1,000	\$ 2,927	\$ 1,927
TOTAL GENERAL REVENUES	1,000	1,000	2,927	1,927
PROGRAM REVENUES:				
Charges for services:				
Commissions	10,000	10,000	7,750	(2,250)
TOTAL CHARGES FOR SERVICES	10,000	10,000	7,750	(2,250)
TOTAL PROGRAM REVENUES	10,000	10,000	7,750	(2,250)
TOTAL REVENUES	11,000	11,000	10,677	(323)
EXPENDITURES:				
JUSTICE SYSTEM				
Special projects pay	10,000	17,280	-	17,280
Personnel	-	-	11,816	(11,816)
Fringe benefits	1,966	2,529	923	1,606
Training and education	5,000	907	253	654
Gas and oil	2,000	500	-	500
Books and publications	2,500	250	-	250
TOTAL JUSTICE SYSTEM EXPENDITURES	21,466	21,466	12,992	8,474
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(10,466)	(10,466)	(2,315)	8,151
FUND BALANCE, January 1	59,144	59,144	59,144	-
FUND BALANCE, December 31	\$ 48,678	\$ 48,678	\$ 56,829	\$ 8,151

COMAL COUNTY, TEXAS
OAG SAVNS GRANT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
PROGRAM REVENUES:				
Operating grants and contributions:				
OAG SAVNS Grant	\$ 32,094	\$ 32,094	\$ 18,166	\$ (13,928)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	<u>32,094</u>	<u>32,094</u>	<u>18,166</u>	<u>(13,928)</u>
TOTAL PROGRAM REVENUES	<u>32,094</u>	<u>32,094</u>	<u>18,166</u>	<u>(13,928)</u>
TOTAL REVENUES	<u>32,094</u>	<u>32,094</u>	<u>18,166</u>	<u>(13,928)</u>
EXPENDITURES:				
JUSTICE SYSTEM				
Recurring contracts	18,034	18,034	18,166	(132)
TOTAL JUSTICE SYSTEM EXPENDITURES	<u>18,034</u>	<u>18,034</u>	<u>18,166</u>	<u>(132)</u>
DEBT SERVICE:				
Interest	-	-	-	-
Principal retirement	-	-	-	-
TOTAL DEBT SERVICE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	14,060	14,060	-	(13,796)
FUND BALANCE, January 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ 14,060</u>	<u>\$ 14,060</u>	<u>\$ -</u>	<u>\$ (13,796)</u>

COMAL COUNTY, TEXAS
RURAL LAW ENFORCEMENT SALARY ASSISTANCE GRANT - CDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
PROGRAM REVENUES:				
Operating grants and contributions:				
SB22 - CDA	275,000	275,000	254,466	(20,534)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	<u>275,000</u>	<u>275,000</u>	<u>254,466</u>	<u>(20,534)</u>
TOTAL PROGRAM REVENUES	<u>275,000</u>	<u>275,000</u>	<u>254,466</u>	<u>(20,534)</u>
TOTAL REVENUES	<u>275,000</u>	<u>275,000</u>	<u>254,466</u>	<u>(20,534)</u>
EXPENDITURES:				
JUSTICE SYSTEM:				
Personnel	229,864	229,864	213,115	16,749
Fringe benefits	45,136	45,136	41,351	3,785
TOTAL JUSTICE SYSTEM EXPENDITURES	<u>275,000</u>	<u>275,000</u>	<u>254,466</u>	<u>20,534</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	-	-	-	-
FUND BALANCE, January 1	-	-	-	-
FUND BALANCE, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMAL COUNTY, TEXAS
JUVENILE JUSTICE & TRUANCY PREVENTION GRANT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
PROGRAM REVENUES:				
Operating grants and contributions:				
SAFE Program Grant	\$ 60,000	\$ 60,000	\$ 30,000	\$ (30,000)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	<u>60,000</u>	<u>60,000</u>	<u>30,000</u>	<u>(30,000)</u>
TOTAL PROGRAM REVENUES	<u>60,000</u>	<u>60,000</u>	<u>30,000</u>	<u>(30,000)</u>
TOTAL REVENUES	<u>60,000</u>	<u>60,000</u>	<u>30,000</u>	<u>(30,000)</u>
EXPENDITURES:				
CORRECTIONS AND REHABILITATION:				
Non-residential services	<u>34,020</u>	<u>34,020</u>	<u>33,945</u>	<u>75</u>
TOTAL CORRECTIONS AND REHABILITATION EXPENDITURES	<u>34,020</u>	<u>34,020</u>	<u>33,945</u>	<u>75</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	25,980	25,980	(3,945)	(29,925)
FUND BALANCE, January 1	<u>(425)</u>	<u>(425)</u>	<u>(425)</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ 25,555</u>	<u>\$ 25,555</u>	<u>\$ (4,370)</u>	<u>\$ (29,925)</u>

COMAL COUNTY, TEXAS
TEXAS JUVENILE JUSTICE DEPARTMENT (TJJD) PROGRAM "S"
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
PROGRAM REVENUES:				
Operating grants and contributions:				
TJJD grant	\$ 83,201	\$ 83,201	\$ 52,548	\$ (30,653)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	<u>83,201</u>	<u>83,201</u>	<u>52,548</u>	<u>(30,653)</u>
TOTAL PROGRAM REVENUES	<u>83,201</u>	<u>83,201</u>	<u>52,548</u>	<u>(30,653)</u>
TOTAL REVENUES	<u>83,201</u>	<u>83,201</u>	<u>52,548</u>	<u>(30,653)</u>
EXPENDITURES:				
CORRECTIONS AND REHABILITATION:				
Salaries	49,174	49,174	27,921	21,253
Fringe benefits	19,341	19,341	11,052	8,289
Non-residential services	14,641	14,641	18,799	(4,158)
TOTAL CORRECTIONS AND REHABILITATION EXPENDITURES	<u>83,156</u>	<u>83,156</u>	<u>57,772</u>	<u>25,384</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	45	45	(5,224)	(5,269)
FUND BALANCE, January 1	<u>3,523</u>	<u>3,523</u>	<u>3,523</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ 3,568</u>	<u>\$ 3,568</u>	<u>\$ (1,701)</u>	<u>\$ (5,269)</u>

COMAL COUNTY, TEXAS
DSHS COVID-19 IMMUNIZATION GRANT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
PROGRAM REVENUES:				
Operating grants and contributions:				
DSHS COVID-19 Immunization Grant	\$ 379,876	\$ 379,876	\$ 169,801	\$ (210,075)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	<u>379,876</u>	<u>379,876</u>	<u>169,801</u>	<u>(210,075)</u>
TOTAL PROGRAM REVENUES	<u>379,876</u>	<u>379,876</u>	<u>169,801</u>	<u>(210,075)</u>
TOTAL REVENUES	<u>\$ 379,876</u>	<u>\$ 379,876</u>	<u>\$ 169,801</u>	<u>\$ (210,075)</u>
EXPENDITURES:				
HEALTH:				
Personnel	155,052	155,052	106,736	48,316
Fringe benefits	53,542	53,542	41,907	11,635
Supplies	105,550	105,550	3,017	102,533
Medical supplies	19,398	19,398	3,307	16,091
Continuing education and travel	4,394	4,394	-	4,394
Copier lease maintenance	-	-	-	-
Recurring contracts	1,600	1,600	1,500	100
Other expense	2,752	2,752	877	1,875
Non-capital equipment	5,967	5,967	4,941	1,026
Capital expenditures:				
Furniture and equipment	31,150	31,150	7,017	24,133
TOTAL HEALTH EXPENDITURES	<u>379,405</u>	<u>379,405</u>	<u>169,302</u>	<u>210,103</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	471	471	499	28
FUND BALANCE, January 1	<u>(499)</u>	<u>(499)</u>	<u>(499)</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ (28)</u>	<u>\$ (28)</u>	<u>\$ -</u>	<u>\$ 28</u>

COMAL COUNTY, TEXAS
DSHS PUBLIC HEALTH WORKFORCE
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
PROGRAM REVENUES:				
Operating grants and contributions:				
DSHS Public Health Workforce Grant	\$ 52,869	\$ 52,869	\$ 44,047	\$ (8,822)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	52,869	52,869	44,047	(8,822)
TOTAL PROGRAM REVENUES	52,869	52,869	44,047	(8,822)
TOTAL REVENUES	\$ 52,869	\$ 52,869	\$ 44,047	\$ (8,822)
EXPENDITURES:				
HEALTH:				
Personnel	38,088	38,088	31,763	6,325
Fringe benefits	12,646	12,646	12,104	542
Supplies	84	84	-	84
Continuing education and travel	297	297	-	297
Mileage reimbursement - local	640	640	-	640
Other expense	1,754	1,754	180	1,574
TOTAL HEALTH EXPENDITURES	53,509	53,509	44,047	9,462
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(640)	(640)	-	640
FUND BALANCE, January 1	-	-	-	-
FUND BALANCE, December 31	\$ (640)	\$ (640)	\$ -	\$ 640

COMAL COUNTY, TEXAS
DSHS COVID-19 HEALTH DISPARITIES GRANT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
PROGRAM REVENUES:				
Operating grants and contributions:				
DSHS Covid-19 Health Disparities Grant	\$ 266,986	\$ 266,986	\$ 62,101	\$ (204,885)
TOTAL OPERATING GRANTS AND				
CONTRIBUTIONS	266,986	266,986	62,101	(204,885)
TOTAL PROGRAM REVENUES	266,986	266,986	62,101	(204,885)
TOTAL REVENUES	\$ 266,986	\$ 266,986	\$ 62,101	\$ (204,885)
EXPENDITURES:				
HEALTH:				
Personnel	138,884	138,884	40,801	98,083
Fringe benefits	51,386	51,386	15,754	35,632
Supplies	34,370	34,370	-	34,370
Continuing education and travel	23,925	23,925	4,826	19,099
Other expense	4,420	4,420	720	3,700
Capital expenditures:				
Furniture and equipment	14,000	14,000	-	14,000
TOTAL HEALTH EXPENDITURES	266,985	266,985	62,101	204,884
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	1	1	-	(1)
FUND BALANCE, January 1	-	-	-	-
FUND BALANCE, December 31	\$ 1	\$ 1	\$ -	\$ (1)

COMAL COUNTY, TEXAS
TEXAS JUVENILE JUSTICE DEPARTMENT (TJJ) DETENTION REIMBURSEMENT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
PROGRAM REVENUES:				
Operating grants and contributions:				
TJJ grant	\$ 91,350	\$ 91,350	\$ 81,000	\$ (10,350)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	<u>91,350</u>	<u>91,350</u>	<u>81,000</u>	<u>(10,350)</u>
TOTAL PROGRAM REVENUES	<u>91,350</u>	<u>91,350</u>	<u>81,000</u>	<u>(10,350)</u>
TOTAL REVENUES	<u>91,350</u>	<u>91,350</u>	<u>81,000</u>	<u>(10,350)</u>
EXPENDITURES:				
CORRECTIONS AND REHABILITATION:				
Residential services	<u>65,550</u>	<u>65,550</u>	<u>65,550</u>	<u>-</u>
TOTAL CORRECTIONS AND REHABILITATION EXPENDITURES	<u>65,550</u>	<u>65,550</u>	<u>65,550</u>	<u>-</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	25,800	25,800	15,450	(10,350)
FUND BALANCE, January 1	<u>(25,800)</u>	<u>(25,800)</u>	<u>(25,800)</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (10,350)</u>	<u>\$ (10,350)</u>

COMAL COUNTY, TEXAS
OFFICE OF THE GOVERNER (OOG) FORENSIC TESTING PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:				
PUBLIC SAFETY:				
Consulting and professional services	20,200	20,200	-	20,200
TOTAL PUBLIC SAFETY EXPENDITURES	20,200	20,200	-	20,200
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(20,200)	(20,200)	-	20,200
FUND BALANCE, January 1	-	-	-	-
FUND BALANCE, December 31	\$ (20,200)	\$ (20,200)	\$ -	\$ 20,200

COMAL COUNTY, TEXAS
U.S. DEPARTMENT OF TREASURY LOCAL ASSISTANCE AND TRIBAL CONSISTENCY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Interest on deposits	\$ -	\$ -	\$ 5,299	\$ 5,299
TOTAL GENERAL REVENUES	-	-	5,299	5,299
TOTAL REVENUES	-	-	5,299	5,299
EXPENDITURES:				
ADMINISTRATIVE:				
Capital expenditures:				
Furniture and equipment	100,000	100,000	-	100,000
TOTAL ADMINISTRATIVE	100,000	100,000	-	100,000
TOTAL GENERAL GOVERNMENT	100,000	100,000	-	100,000
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(100,000)	(100,000)	5,299	(94,701)
FUND BALANCE, January 1	103,078	103,078	103,078	-
FUND BALANCE, December 31	\$ 3,078	\$ 3,078	\$ 108,377	\$ (94,701)

COMAL COUNTY, TEXAS
OFFICE OF THE GOVERNOR RIFLE-RESISTANT BODY ARMOR GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
PROGRAM REVENUES:				
Operating grants and contributions:				
Rifle-resistant body armor grant	\$ 82,753	\$ 82,753	\$ 82,753	\$ -
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	82,753	82,753	82,753	-
TOTAL PROGRAM REVENUES	82,753	82,753	82,753	-
TOTAL REVENUES	82,753	82,753	82,753	-
EXPENDITURES:				
PUBLIC SAFETY:				
Police supplies	83,203	83,203	83,111	92
TOTAL PUBLIC SAFETY EXPENDITURES	83,203	83,203	83,111	92
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(450)	(450)	(358)	92
OTHER FINANCING SOURCES (USES):				
Transfers from other funds	450	450	358	(92)
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	-	-	-	-
FUND BALANCE, January 1	-	-	-	-
FUND BALANCE, December 31	\$ -	\$ -	\$ -	\$ -

COMAL COUNTY, TEXAS
TEXAS VETERANS COMMISSION GENERAL ASSISTANCE PROGRAM FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Donations	-	-	176	176
TOTAL GENERAL REVENUES	-	-	176	176
PROGRAM REVENUES:				
Operating grants and contributions:				
TVC general assistance program	213,065	213,065	70,407	(142,658)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	213,065	213,065	70,407	(142,658)
TOTAL PROGRAM REVENUES	213,065	213,065	70,407	(142,658)
TOTAL REVENUES	213,065	213,065	70,583	(142,658)
EXPENDITURES:				
HEALTH:				
Personnel	23,660	23,660	22,536	1,124
Fringe benefits	16,227	16,227	4,524	11,703
Client services	152,584	152,584	25,305	127,279
TOTAL HEALTH EXPENDITURES	192,471	192,471	52,540	139,931
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	20,594	20,594	18,043	(2,727)
OTHER FINANCING SOURCES (USES):				
Transfers from other funds	-	-	2,012	2,012
TOTAL OTHER FINANCING SOURCES AND (USES)	-	-	2,012	2,012
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	20,594	20,594	20,055	(715)
FUND BALANCE, January 1	(20,055)	(20,055)	(20,055)	-
FUND BALANCE, December 31	\$ 539	\$ 539	\$ -	\$ (715)

COMAL COUNTY, TEXAS
TEXAS JUVENILE JUSTICE DEPARTMENT SALARY ADJUSTMENT GRANT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
PROGRAM REVENUES:				
Operating grants and contributions:				
TVC general assistance program	77,775	77,775	77,774	(1)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	77,775	77,775	77,774	(1)
TOTAL PROGRAM REVENUES	77,775	77,775	77,774	(1)
TOTAL REVENUES	77,775	77,775	77,774	(1)
EXPENDITURES:				
CORRECTIONS:				
Salaries	98,803	98,803	45,516	53,287
Fringe benefits	38,814	38,814	16,052	22,762
TOTAL CORRECTIONS EXPENDITURES	137,617	137,617	61,568	76,049
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(59,842)	(59,842)	16,206	76,048
OTHER FINANCING SOURCES (USES):				
Transfers from other funds	34,730	34,730	7,656	(27,074)
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	(25,112)	(25,112)	23,862	48,974
FUND BALANCE, January 1	25,111	25,111	25,111	-
FUND BALANCE, December 31	<u>\$ (1)</u>	<u>\$ (1)</u>	<u>\$ 48,973</u>	<u>\$ 48,974</u>

**COMAL COUNTY, TEXAS
SPECIAL DRUG COURT PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2024**

REVENUES:

GENERAL REVENUES:

Interest on deposits	\$ 9,107
TOTAL GENERAL REVENUES	9,107

PROGRAM REVENUES:

Fees of office:

Fines	7,725
TOTAL FEES OF OFFICE	7,725

TOTAL PROGRAM REVENUES	7,725
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TOTAL REVENUES	16,832
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EXPENDITURES:

JUSTICE SYSTEM:

Program supplies	1,117
TOTAL JUSTICE SYSTEM EXPENDITURES	1,117

EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	15,715
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FUND BALANCE, January 1	178,527
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FUND BALANCE, December 31	\$ 194,242
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**COMAL COUNTY, TEXAS
COUNTY DRUG COURT PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2024**

REVENUES:

PROGRAM REVENUES:

Fees of office:

County drug court fees	\$ 337
Fines	1,646

TOTAL FEES OF OFFICE	1,983
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TOTAL PROGRAM REVENUES	1,983
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TOTAL REVENUES	1,983
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EXPENDITURES:

JUSTICE SYSTEM:

Personnel	2,620
Fringe benefits	739

TOTAL JUSTICE SYSTEM EXPENDITURES	3,359
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EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(1,376)
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OTHER FINANCING SOURCES (USES):

Transfers from other funds	2,000
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TOTAL OTHER FINANCING SOURCES AND (USES)	2,000
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EXCESS (DEFICIT) OF REVENUES

OVER EXPENDITURES AND OTHER

FINANCING SOURCES (USES)	624
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FUND BALANCE, January 1	13
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FUND BALANCE, December 31	\$ 637
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**COMAL COUNTY, TEXAS
COUNTY ACCOUNTABILITY COURT PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2024**

REVENUES:

GENERAL REVENUES:

Interest on deposits	\$ 6,377
TOTAL GENERAL REVENUES	6,377

PROGRAM REVENUES:

Fees of office:

County accountability court fees	(2,302)
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TOTAL FEES OF OFFICE	(2,302)
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TOTAL PROGRAM REVENUES	(2,302)
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TOTAL REVENUES	4,075
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EXPENDITURES:

JUSTICE SYSTEM:

Client Services	200
Supplies	1,681
Professional fees	14,700

TOTAL JUSTICE SYSTEM EXPENDITURES	16,581
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EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(12,506)
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FUND BALANCE, January 1	131,258
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FUND BALANCE, December 31	\$ 118,752
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**COMAL COUNTY, TEXAS
FIRE CODE ENFORCEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES**

For the Year Ended December 31, 2024

REVENUES:

GENERAL REVENUES:

Interest on deposits	\$	58,282
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TOTAL GENERAL REVENUES		<u>58,282</u>
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PROGRAM REVENUES:

Fees of office:

Inspection fees		<u>230,356</u>
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TOTAL FEES OF OFFICE		<u>230,356</u>
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TOTAL PROGRAM REVENUES		<u>230,356</u>
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TOTAL REVENUES		<u>288,638</u>
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EXPENDITURES:

PUBLIC SAFETY:

Gas and oil		8,077
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Police supplies		10,364
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Office supplies		27
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Telephone		4,337
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Dues and subscriptions		292
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Training and education		4,367
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 Capital expenditures:

Furniture and equipment		<u>52,196</u>
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TOTAL PUBLIC SAFETY EXPENDITURES		<u>79,660</u>
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EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES		208,978
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FUND BALANCE, January 1		<u>1,092,087</u>
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FUND BALANCE, December 31	\$	<u><u>1,301,065</u></u>
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COMAL COUNTY, TEXAS
SHERIFF'S MISCELLANEOUS FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2024

REVENUES:

GENERAL REVENUES:

Interest on deposits	\$ 2,913
TOTAL GENERAL REVENUES	<u>2,913</u>
TOTAL REVENUES	<u>2,913</u>

EXPENDITURES:

PUBLIC SAFETY:

TOTAL PUBLIC SAFETY EXPENDITURES	<u>-</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	2,913
FUND BALANCE, January 1	<u>56,429</u>
FUND BALANCE, December 31	<u>\$ 59,342</u>

COMAL COUNTY, TEXAS
HEALTH DEPARTMENT SERVICES
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2024

REVENUES:

GENERAL REVENUES:

Interest on deposits	\$ 8,547
TOTAL GENERAL REVENUES	<u>8,547</u>

PROGRAM REVENUES:

Charges for services:

Health services	34,086
Recovery of expenditures	<u>2,571</u>

TOTAL CHARGES FOR SERVICES	<u>36,657</u>
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TOTAL PROGRAM REVENUES	<u>36,657</u>
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TOTAL REVENUES	<u>45,204</u>
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EXPENDITURES:

HEALTH:

Medical supplies	<u>23,788</u>
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TOTAL HEALTH EXPENDITURES	<u>23,788</u>
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EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	21,416
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FUND BALANCE, January 1	<u>163,587</u>
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FUND BALANCE, December 31	<u><u>\$ 185,003</u></u>
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COMAL COUNTY, TEXAS
CRIMINAL DISTRICT ATTORNEY HOT CHECK FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2024

REVENUES:

GENERAL REVENUES:

Interest on deposits	\$ 3,485
TOTAL GENERAL REVENUES	3,485

PROGRAM REVENUES:

Charges for services:	
Service / collection fees	330
TOTAL CHARGES FOR SERVICES	330
TOTAL PROGRAM REVENUES	330
TOTAL REVENUES	3,815

EXPENDITURES:

JUSTICE SYSTEM:

Continuing education and travel	5,295
Crime prevention/community relations	2,148
TOTAL JUSTICE SYSTEM EXPENDITURES	7,443
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(3,628)
FUND BALANCE, January 1	69,630
FUND BALANCE, December 31	\$ 66,002

COMAL COUNTY, TEXAS
SHERIFF'S FEDERAL ASSET SHARING FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2024

REVENUES:

GENERAL REVENUES:

Interest on deposits	\$ 21,335
TOTAL GENERAL REVENUES	21,335

PROGRAM REVENUES:

Asset forfeitures	5,856
TOTAL PROGRAM REVENUES	5,856
TOTAL REVENUES	27,191

EXPENDITURES:

PUBLIC SAFETY:

Police supplies	-
Capital expenditures:	
Furniture and equipment	94,709
TOTAL PUBLIC SAFETY EXPENDITURES	94,709

EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(67,518)
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FUND BALANCE, January 1	445,550
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FUND BALANCE, December 31	\$ 378,032
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COMAL COUNTY, TEXAS
JAIL COMMISSARY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2024

REVENUES:

GENERAL REVENUES:

Interest on deposits	\$ 54,895
TOTAL GENERAL REVENUES	54,895

PROGRAM REVENUES:

Charges for services:

Commissions	253,746
Miscellaneous	653

TOTAL CHARGES FOR SERVICES	254,399
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TOTAL PROGRAM REVENUES	254,399
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TOTAL REVENUES	309,294
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EXPENDITURES:

CORRECTIONS:

Recurring contracts	8,768
Supplies	15,890
Non-capital equipment	14,429
Capital expenditures:	
Furniture and equipment	74,612

TOTAL CORRECTIONS EXPENDITURES	113,699
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EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	195,595
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FUND BALANCE, January 1	1,014,903
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FUND BALANCE, December 31	\$ 1,210,498
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COMAL COUNTY, TEXAS
ELECTION SERVICES CONTRACTS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2024

REVENUES:

GENERAL REVENUES:

Interest on deposits	\$ 12,506
TOTAL GENERAL REVENUES	12,506

PROGRAM REVENUES:

Charges for services:	
Miscellaneous	42,965
TOTAL CHARGES FOR SERVICES	42,965
TOTAL PROGRAM REVENUES	42,965

TOTAL REVENUES	55,471
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EXPENDITURES:

GENERAL GOVERNMENT:

Software & support	12,446
Non-capital equipment	3,625
Coding & ballots	(8,793)
Capital expenditures:	
Furniture and equipment	9,417
TOTAL GENERAL GOVERNMENT EXPENDITURES	16,695

EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	38,776
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FUND BALANCE, January 1	242,158
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FUND BALANCE, December 31	\$ 280,934
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**COMAL COUNTY, TEXAS
ELECTIONS CHAPTER 19 FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2024**

REVENUES:

GENERAL REVENUES:

Interest on deposits	\$ 720
TOTAL GENERAL REVENUES	720
TOTAL REVENUES	720

EXPENDITURES:

GENERAL GOVERNMENT:

Office supplies	2,425
Non-capital equipment	20
TOTAL GENERAL GOVERNMENT EXPENDITURES	2,445
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(1,725)
FUND BALANCE, January 1	15,344
FUND BALANCE, December 31	\$ 13,619

**COMAL COUNTY, TEXAS
 JUVENILE PROBATION SPECIAL FEES
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 For the Year Ended December 31, 2024**

REVENUES:

GENERAL REVENUES:

Interest on deposits	\$ 13,094
TOTAL GENERAL REVENUES	13,094

PROGRAM REVENUES:

Fees of office:

Juvenile fees	531
TOTAL FEES OF OFFICE	531

Charges for services:

Probation fees	170
TOTAL CHARGES FOR SERVICES	170

TOTAL PROGRAM REVENUES	701
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TOTAL REVENUES	13,795
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EXPENDITURES:

TOTAL CORRECTIONS EXPENDITURES	-
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EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	13,795
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FUND BALANCE, January 1	252,783
-------------------------	---------

FUND BALANCE, December 31	\$ 266,578
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COMAL COUNTY, TEXAS
DISTRICT CLERK'S A. G. CHILD SUPPORT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2024

REVENUES:

GENERAL REVENUES

Interest on deposits	\$	1,247
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TOTAL GENERAL REVENUES		1,247
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PROGRAM REVENUES:

Fees of office:

Clerk's fees		52
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TOTAL FEES OF OFFICE		52
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TOTAL PROGRAM REVENUES		52
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TOTAL REVENUES		1,299
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EXPENDITURES:

TOTAL JUSTICE SYSTEM EXPENDITURES		-
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EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES		1,299
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FUND BALANCE, January 1		25,879
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FUND BALANCE, December 31	\$	27,178
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COMAL COUNTY, TEXAS
JUSTICE COURT TECHNOLOGY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2024

REVENUES:

GENERAL REVENUES

Interest on deposits	\$ 18,939
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TOTAL GENERAL REVENUES	<u>18,939</u>
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PROGRAM REVENUES:

Fees of office:

Technology fees	<u>35,497</u>
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TOTAL FEES OF OFFICE	<u>35,497</u>
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TOTAL PROGRAM REVENUES	<u>35,497</u>
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TOTAL REVENUES	<u>54,436</u>
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EXPENDITURES:

JUSTICE SYSTEM:

 Capital expenditures:

Equipment	<u>80,060</u>
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TOTAL JUSTICE SYSTEM EXPENDITURES	<u>80,060</u>
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EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(25,624)
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FUND BALANCE, January 1	<u>358,227</u>
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FUND BALANCE, December 31	<u><u>\$ 332,603</u></u>
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COMAL COUNTY, TEXAS
CONSTABLES' FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2024

REVENUES:

GENERAL REVENUES:

Interest on deposits	\$ 4,257
TOTAL GENERAL REVENUES	4,257

PROGRAM REVENUES:

Asset forfeitures	\$ 37,440
TOTAL PROGRAM REVENUES	37,440
TOTAL REVENUES	\$ 41,697

EXPENDITURES:

TOTAL PUBLIC SAFETY EXPENDITURES	-
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	41,697
FUND BALANCE, January 1	10,459
FUND BALANCE, December 31	\$ 52,156

COMAL COUNTY, TEXAS
CONSTABLE #3 CHAPTER 59 FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2024

REVENUES:

GENERAL REVENUES:

Interest on deposits	\$ 2,970
TOTAL GENERAL REVENUES	2,970

PROGRAM REVENUES:

Asset forfeitures	\$ 28,438
TOTAL PROGRAM REVENUES	28,438

TOTAL REVENUES	\$ 31,408
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EXPENDITURES:

TOTAL PUBLIC SAFETY EXPENDITURES	-
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EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	31,408
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FUND BALANCE, January 1	8
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FUND BALANCE, December 31	\$ 31,416
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COMAL COUNTY, TEXAS
PROBATE EDUCATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2024

REVENUES:

GENERAL REVENUES

Interest on deposits	\$	15,349
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TOTAL GENERAL REVENUES		<u>15,349</u>
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PROGRAM REVENUES:

Fees of office:

Education fees		<u>3,175</u>
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TOTAL FEES OF OFFICE		<u>3,175</u>
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TOTAL PROGRAM REVENUES		<u>3,175</u>
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TOTAL REVENUES		<u>18,524</u>
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EXPENDITURES:

JUSTICE SYSTEM:

Training and education		<u>1,076</u>
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TOTAL JUSTICE SYSTEM EXPENDITURES		<u>1,076</u>
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EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES		17,448
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FUND BALANCE, January 1		<u>296,855</u>
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FUND BALANCE, December 31	\$	<u><u>314,303</u></u>
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COMAL COUNTY, TEXAS
COUNTY COURT-AT-LAW RECORDS MANAGEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2024

REVENUES:

GENERAL REVENUES:

Interest on deposits	<u>\$ 3,578</u>
TOTAL GENERAL REVENUES	<u>3,578</u>
TOTAL REVENUES	<u>3,578</u>

EXPENDITURES:

TOTAL JUSTICE SYSTEM EXPENDITURES	<u>-</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	3,578
FUND BALANCE, January 1	<u>69,830</u>
FUND BALANCE, December 31	<u><u>\$ 73,408</u></u>

COMAL COUNTY, TEXAS
JUSTICE OF THE PEACE COURT SECURITY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2024

REVENUES:

GENERAL REVENUES:

Interest on deposits	\$ 583
TOTAL GENERAL REVENUES	583

PROGRAM REVENUES:

Fees of office	8,784
TOTAL CHARGES FOR SERVICES	8,784
TOTAL PROGRAM REVENUES	8,784
TOTAL REVENUES	9,367

EXPENDITURES:

PUBLIC SAFETY

Non-capital equipment	8,017
TOTAL PUBLIC SAFETY EXPENDITURES	8,017

EXCESS (DEFICIT) OF REVENUES
OVER EXPENDITURES

1,350

FUND BALANCE, January 1

16,076

FUND BALANCE, December 31

\$ 17,426

**COMAL COUNTY, TEXAS
HABITAT CONSERVATION PROJECTS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2024**

REVENUES:

GENERAL REVENUES:

Interest on deposits	<u>\$ 19,324</u>
TOTAL GENERAL REVENUES	<u>19,324</u>
TOTAL REVENUES	<u>19,324</u>

EXPENDITURES:

TOTAL INFRASTRUCTURE AND ENVIRONMENTAL EXPENDITURES	<u>-</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	19,324
FUND BALANCE, January 1	<u>372,270</u>
FUND BALANCE, December 31	<u><u>\$ 391,594</u></u>

**COMAL COUNTY, TEXAS
DISASTER RECOVERY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2024**

REVENUES:

TOTAL REVENUES \$ -

EXPENDITURES:

TOTAL PUBLIC SAFETY EXPENDITURES -

EXCESS (DEFICIT) OF REVENUES
OVER EXPENDITURES -

FUND BALANCE, January 1 19,039

FUND BALANCE, December 31 \$ 19,039

**COMAL COUNTY, TEXAS
DISTRICT COURT ARCHIVE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2024**

REVENUES:

GENERAL REVENUES

Interest on deposits	\$	469
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TOTAL GENERAL REVENUES		<u>469</u>
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PROGRAM REVENUES:

Fees of office:

Technology fees		<u>400</u>
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TOTAL FEES OF OFFICE		<u>400</u>
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TOTAL PROGRAM REVENUES		<u>400</u>
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TOTAL REVENUES		<u>869</u>
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EXPENDITURES:

GENERAL GOVERNMENT:

Records maintenance		<u>10,340</u>
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TOTAL GENERAL GOVERNMENTAL EXPENDITURES		<u>10,340</u>
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EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES		(9,471)
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FUND BALANCE, January 1		<u>12,518</u>
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FUND BALANCE, December 31	\$	<u><u>3,047</u></u>
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**COMAL COUNTY, TEXAS
 OPIOID SETTLEMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 For the Year Ended December 31, 2024**

REVENUES:

GENERAL REVENUES	
Interest on deposits	\$ 7,543
Miscellaneous revenue	<u>24,193</u>
TOTAL GENERAL REVENUES	<u>31,736</u>
TOTAL REVENUES	<u>31,736</u>

EXPENDITURES:

TOTAL HEALTH AND HUMAN SERVICES EXPENDITURES	<u>-</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	31,736
FUND BALANCE, January 1	<u>129,410</u>
FUND BALANCE, December 31	<u><u>\$ 161,146</u></u>

COMAL COUNTY, TEXAS
CONSTABLE, PRECINCT #3 FEDERAL ASSET SHARING FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2024

REVENUES:

TOTAL REVENUES	\$ <u> -</u>
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EXPENDITURES:

JUSTICE SYSTEM:

Police Supplies	<u> 721</u>
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TOTAL PUBLIC SAFETY EXPENDITURES	<u> 721</u>
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EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(721)
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FUND BALANCE, January 1	<u> 3,150</u>
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FUND BALANCE, December 31	<u><u> \$ 2,429</u></u>
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**COMAL COUNTY, TEXAS
COUNTY AND DISTRICT COURT TECHNOLOGY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2024**

REVENUES:

GENERAL REVENUES	
Interest on deposits	\$ 1,235
TOTAL GENERAL REVENUES	1,235
PROGRAM REVENUES:	
Fees of office:	
Technology fees	2,823
TOTAL FEES OF OFFICE	2,823
TOTAL PROGRAM REVENUES	2,823
TOTAL REVENUES	4,058

EXPENDITURES:

TOTAL JUSTICE SYSTEM EXPENDITURES	-
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	4,058
FUND BALANCE, January 1	26,201
FUND BALANCE, December 31	\$ 30,259

COMAL COUNTY, TEXAS
CONSTABLE, PRECINCT #4 FEDERAL ASSET SHARING FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2024

REVENUES:

GENERAL REVENUES:

Interest on deposits	\$	386
TOTAL GENERAL REVENUES		386
TOTAL REVENUES		386

EXPENDITURES:

TOTAL PUBLIC SAFETY EXPENDITURES		-
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES		386
FUND BALANCE, January 1		7,801
FUND BALANCE, December 31	\$	8,187

COMAL COUNTY, TEXAS
CRIMINAL DISTRICT ATTORNEY PRE-TRIAL DIVERSION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2024

REVENUES:

GENERAL REVENUES

Interest on deposits	\$ 1,151
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TOTAL GENERAL REVENUES	1,151
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PROGRAM REVENUES:

Fees of office:

Pre-Trial Diversion Commission	3,350
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TOTAL FEES OF OFFICE	3,350
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TOTAL PROGRAM REVENUES	3,350
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TOTAL REVENUES	4,501
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EXPENDITURES:

TOTAL JUSTICE SYSTEM EXPENDITURES	-
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EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	4,501
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FUND BALANCE, January 1	22,928
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FUND BALANCE, December 31	\$ 27,429
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COMAL COUNTY, TEXAS
ALTERNATIVE DISPUTE RESOLUTION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2024

REVENUES:

GENERAL REVENUES:

Interest on deposits	\$ 1,879
TOTAL GENERAL REVENUES	1,879

PROGRAM REVENUES:

Charges for services:	
Mediation fees	65,743
TOTAL CHARGES FOR SERVICES	65,743
TOTAL PROGRAM REVENUES	65,743
TOTAL REVENUES	67,622

EXPENDITURES:

JUSTICE SYSTEM:

Administrative fees	61,850
TOTAL JUSTICE SYSTEM EXPENDITURES	61,850
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	5,772
FUND BALANCE, January 1	34,023
FUND BALANCE, December 31	\$ 39,795

**COMAL COUNTY, TEXAS
 TCLEOSE TRAINING FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 For the Year Ended December 31, 2024**

REVENUES:

GENERAL REVENUES:

Interest on deposits	\$	3,200
Miscellaneous		<u>46,978</u>
TOTAL GENERAL REVENUES		<u>50,178</u>
TOTAL REVENUES		<u>50,178</u>

EXPENDITURES:

PUBLIC SAFETY:

Training and education		<u>20,628</u>
TOTAL PUBLIC SAFETY EXPENDITURES		<u>20,628</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES		29,550
FUND BALANCE, January 1		<u>39,943</u>
FUND BALANCE, December 31	\$	<u><u>69,493</u></u>

COMAL COUNTY, TEXAS
SHERIFF BAIL BOND FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2024

REVENUES:

GENERAL REVENUES:

Interest on deposits	<u>\$ 2,148</u>
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TOTAL GENERAL REVENUES	<u>2,148</u>
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PROGRAM REVENUES:

Bonding license fees	<u>1,040</u>
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TOTAL PROGRAM REVENUES	<u>1,040</u>
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TOTAL REVENUES	<u>3,188</u>
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EXPENDITURES:

PUBLIC SAFETY:

Training & Education	300
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Consulting and professional services	<u>353</u>
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TOTAL PUBLIC SAFETY EXPENDITURES	<u>653</u>
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EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	<u>2,535</u>
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FUND BALANCE, January 1	<u>42,589</u>
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FUND BALANCE, December 31	<u><u>\$ 45,124</u></u>
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COMAL COUNTY, TEXAS
CRIMINAL DISTRICT ATTORNEY MISC. FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2024

REVENUES:

GENERAL REVENUES:

Interest on deposits	<u>\$ 276</u>
TOTAL GENERAL REVENUES	<u>276</u>
TOTAL REVENUES	<u>276</u>

EXPENDITURES:

TOTAL JUSTICE SYSTEM EXPENDITURES	<u>-</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	276
FUND BALANCE, January 1	<u>5,655</u>
FUND BALANCE, December 31	<u><u>\$ 5,931</u></u>

**COMAL COUNTY, TEXAS
 COURT FACILITY FEE FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 For the Year Ended December 31, 2024**

REVENUES:

GENERAL REVENUES:

Interest on deposits	\$ 7,131
TOTAL GENERAL REVENUES	7,131

PROGRAM REVENUES:

Fees of Office:	
Court facility fee	58,287
TOTAL FEES OF OFFICE	58,287
TOTAL PROGRAM REVENUES	58,287
TOTAL REVENUES	65,418

EXPENDITURES:

TOTAL JUSTICE SYSTEM EXPENDITURES	-
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	65,418
FUND BALANCE, January 1	119,967
FUND BALANCE, December 31	\$ 185,385

**COMAL COUNTY, TEXAS
LANGUAGE ACCESS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2024**

REVENUES:

GENERAL REVENUES:

Interest on deposits	\$ 1,843
TOTAL GENERAL REVENUES	1,843

PROGRAM REVENUES:

Fees of Office:

Language access fee	18,181
TOTAL FEES OF OFFICE	18,181

TOTAL PROGRAM REVENUES	18,181
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TOTAL REVENUES	20,024
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EXPENDITURES:

TOTAL JUSTICE SYSTEM EXPENDITURES	-
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EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	20,024
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FUND BALANCE, January 1	30,943
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FUND BALANCE, December 31	\$ 50,967
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**COMAL COUNTY, TEXAS
COURT REPORTER SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2024**

REVENUES:

GENERAL REVENUES:

Interest on deposits	\$ 8,642
TOTAL GENERAL REVENUES	8,642

PROGRAM REVENUES:

Fees of Office:

Court reporter service fee	72,582
TOTAL FEES OF OFFICE	72,582

TOTAL PROGRAM REVENUES	72,582
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TOTAL REVENUES	81,224
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EXPENDITURES:

JUSTICE SYSTEM:

Training and education	1,287
Software subscriptions	535
Court reporter fees	23,379
TOTAL JUSTICE SYSTEM EXPENDITURES	25,201

EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	56,023
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FUND BALANCE, January 1	148,046
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FUND BALANCE, December 31	\$ 204,069
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**COMAL COUNTY, TEXAS
COUNTY SPECIALTY COURTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2024**

REVENUES:

GENERAL REVENUES:

Interest on deposits	\$ 2,660
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TOTAL GENERAL REVENUES	<u>2,660</u>
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PROGRAM REVENUES:

Fees of Office:

County specialty court fee	<u>11,271</u>
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TOTAL FEES OF OFFICE	<u>11,271</u>
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TOTAL PROGRAM REVENUES	<u>11,271</u>
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TOTAL REVENUES	<u>13,931</u>
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EXPENDITURES:

TOTAL JUSTICE SYSTEM EXPENDITURES	<u>-</u>
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EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	13,931
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FUND BALANCE, January 1	<u>50,324</u>
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FUND BALANCE, December 31	<u>\$ 64,255</u>
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**COMAL COUNTY, TEXAS
ANNUAL COMPREHENSIVE
FINANCIAL REPORT
2024**

FIDUCIARY FUNDS

Fiduciary Funds account for the use of assets that are held in the capacity of trustee, custodian or agent by the County.

**COMAL COUNTY, TEXAS
PURPOSES OF FIDUCIARY FUNDS
December 31, 2024**

CUSTODIAL

Tax Collections Fund

This fund is used to account for the accumulation and disbursement of ad valorem taxes owed to other jurisdictions.

Escrow Fund

This fund is used to account for fees and deposits that are received and disbursed to others.

Family Protection Fund

This fund is used to account for the accumulation and disbursement of fees collected on divorce cases. The fees collected are distributed annually to non-profit organizations that provide services to families, children, and abuse victims.

Sheriff's Office Narcotics Seizures Fund

This fund is used to account for funds seized by the Sheriff's office during drug arrests. The funds are held for others until a court order directing the allocation of the disbursement is received.

County Fee Officers' Account

This fund is used to account for the accumulation and disbursement of fees, fines and other revenues collected by the various County offices to others.

Criminal District Attorney and Constables' Seizures Fund

This fund is used to account for funds seized by the Criminal District Attorney or Constables during drug arrests. The funds are held for others until a court order directing the allocation of disbursement is received.

Public Improvement Districts Fund

This fund is used to account for the accumulation and disbursement of public improvement districts assessments.

COMAL COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
December 31, 2024

	TAX COLLECTIONS FUND	ESCROW FUND	FAMILY PROTECTION FUND	S. O. NARCOTICS SEIZURES	COUNTY FEE OFFICERS' ACCOUNT	C. D. A. and CONSTABLES' SEIZURES	PUBLIC IMPROVEMENT DISTRICTS	TOTALS
ASSETS								
Cash:								
Cash and cash equivalents	\$ 169,783,449	\$ 1,945,887	\$ 58	\$ 25,791	\$ 11,119,169	\$ 419,370	\$ 17	\$ 183,293,741
Total assets	<u>169,783,449</u>	<u>1,945,887</u>	<u>58</u>	<u>25,791</u>	<u>11,119,169</u>	<u>419,370</u>	<u>17</u>	<u>183,293,741</u>
LIABILITIES								
Accounts payables - trade	-	28,440	-	-	-	-	-	28,440
Miscellaneous payables	6,182,794	1,373,229	-	-	44,700	-	-	7,600,723
Due to other funds	-	449,967	-	-	-	-	-	449,967
Due to other agencies	163,600,655	94,251	-	-	7,516	-	-	163,702,422
Total liabilities	<u>169,783,449</u>	<u>1,945,887</u>	<u>-</u>	<u>-</u>	<u>52,216</u>	<u>-</u>	<u>-</u>	<u>171,781,552</u>
NET POSITION								
Restricted for:								
Individuals, organizations and other governments	0	-	58	25,791	11,066,953	419,370	17	11,512,189
Total net position	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ 58</u>	<u>\$ 25,791</u>	<u>\$ 11,066,953</u>	<u>\$ 419,370</u>	<u>\$ 17</u>	<u>\$ 11,512,189</u>

COMAL COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Fiscal Year Ended December 31, 2024

	TAX COLLECTIONS FUND	ESCROW FUND	FAMILY PROTECTION FUND	S. O. NARCOTICS SEIZURES	COUNTY FEE OFFICERS' ACCOUNT	C. D. A. and CONSTABLES' SEIZURES	PUBLIC IMPROVEMENT DISTRICTS	TOTALS
ADDITIONS:								
Property taxes	\$ 865,933,421	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 865,933,421
Auto registrations	7,902,820	-	-	-	-	-	-	7,902,820
Criminal fees	-	186,706	-	-	52,621	-	-	239,327
Civil fees	-	61,224	-	-	17,255	-	-	78,479
Restitution	-	209,313	-	-	-	-	-	209,313
Seizures	-	-	-	1,268	-	101,325	-	102,593
Trust funds	-	-	-	-	-	-	-	-
Bond and registry accounts	-	-	-	-	-	-	-	-
Miscellaneous fees	109,528	773,884	33	-	7,587	-	-	891,032
Total	873,945,769	1,231,127	33	1,268	77,463	101,325	-	875,356,985
Total additions	873,945,769	1,231,127	33	1,268	77,463	101,325	-	875,356,985
DEDUCTIONS:								
Property taxes	865,804,883	-	-	-	-	-	-	865,804,883
Auto registrations	8,038,620	-	-	-	-	-	-	8,038,620
Disbursements to others	-	1,717	-	-	646,357	274,519	-	922,593
Restitution	-	194,796	-	-	-	-	-	194,796
State fees	-	288,369	-	-	-	-	-	288,369
Trust funds	-	-	-	-	75,564	-	-	75,564
Miscellaneous payables	102,266	746,245	-	-	-	-	-	848,511
Total deductions	873,945,769	1,231,127	-	-	721,921	274,519	-	876,173,336
Change in net position	0	-	33	1,268	(644,458)	(173,194)	-	(816,351)
Net position - beginning	-	-	25	24,523	11,711,411	592,564	17	12,328,540
Net position - ending	\$ 0	\$ -	\$ 58	\$ 25,791	\$ 11,066,953	\$ 419,370	\$ 17	\$ 11,512,189

COMAL COUNTY, TEXAS ANNUAL COMPREHENSIVE FINANCIAL REPORT 2024

STATISTICAL SECTION

This part of Comal County'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 says about the government's overall financial health. Where the information is available, ten years of data is presented.

Contents	Page
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	225
Revenue Capacity These schedules contain trend information to help the reader understand how the County's most significant local revenue source, the property tax.	230
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	235
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.	239
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the government provides and the activities it performs.	242

COMAL COUNTY, TEXAS
NET POSITION BY COMPONENT
LAST TEN YEARS
(accrual basis of accounting)
(amounts expressed in thousands)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Governmental activities										
Net investment in capital assets	\$126,904	\$129,361	\$134,426	\$135,293	\$146,582	\$154,078	\$162,268	\$181,641	\$185,783	\$201,784
Restricted:										
Restricted - debt service	13,699	17,440	14,878	15,279	6,214	3,670	254	120	2,384	1,744
Restricted - road and bridge	4,866	5,157	3,980	5,188	8,169	9,315	9,048	9,609	8,587	9,218
Restricted - general government	1,942	1,669	1,630	2,405	4,865	4,874	5,886	6,163	6,981	7,539
Restricted - community services and programs	460	468	481	512	898	546	576	585	621	681
Restricted - corrections and rehabilitation	823	995	1,217	1,408	1,538	1,696	1,938	2,185	2,678	3,139
Restricted - health and human services	1,940	2,148	1,270	1,767	1,268	4,300	5,357	6,346	8,377	8,550
Restricted - judicial	794	647	1,187	1,411	1,555	2,309	2,870	3,648	4,253	4,579
Restricted - public safety	763	755	937	1,169	1,258	1,244	160	1,427	1,900	2,246
Restricted - infrastructure and environmental	473	467	537	554	223	571	1,668	3,687	5,919	3,695
Unrestricted	(2,279)	(4,450)	(5,117)	(1,549)	(909)	17,933	45,398	57,137	71,787	\$ 78,513
Total governmental activities net position	<u>\$150,385</u>	<u>\$154,657</u>	<u>\$155,426</u>	<u>\$163,437</u>	<u>\$171,660</u>	<u>\$200,534</u>	<u>\$235,423</u>	<u>\$272,548</u>	<u>\$299,270</u>	<u>\$321,690</u>

COMAL COUNTY, TEXAS
 CHANGES IN NET POSITION
 LAST TEN YEARS
 (accrual basis of accounting)
 (amounts expressed in thousands)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Expenses										
Governmental activities:										
General government	\$ 11,926	\$ 10,751	\$ 11,978	\$ 13,437	\$ 11,255	\$ 13,001	\$ 14,651	\$ 15,900	\$ 17,485	\$ 17,209
Justice system	8,857	9,131	9,693	8,184	7,438	9,967	11,260	11,284	15,376	16,956
Public safety	15,342	17,622	19,488	20,129	17,519	24,931	25,133	23,198	26,851	30,776
Corrections and rehabilitation	11,196	11,225	12,939	13,034	11,751	16,585	19,160	21,219	24,644	26,369
Health and human services	2,237	2,597	2,727	2,533	2,328	3,217	3,291	4,249	5,274	4,433
Community and economic development	776	824	1,925	855	772	1,128	894	925	1,162	1,135
Infrastructure and environmental services	14,105	14,253	17,988	17,800	14,649	18,637	18,572	19,307	21,245	26,438
Interest on long-term debt	1,548	1,195	3,163	3,922	4,227	2,796	2,511	3,545	4,335	5,728
Total governmental activities expenses	<u>65,987</u>	<u>67,598</u>	<u>79,901</u>	<u>79,894</u>	<u>69,939</u>	<u>90,262</u>	<u>95,472</u>	<u>99,627</u>	<u>116,372</u>	<u>129,044</u>
Total primary government expenses	<u>\$ 65,987</u>	<u>\$ 67,598</u>	<u>\$ 79,901</u>	<u>\$ 79,894</u>	<u>\$ 69,939</u>	<u>\$ 90,262</u>	<u>\$ 95,472</u>	<u>\$ 99,627</u>	<u>\$ 116,372</u>	<u>\$ 129,044</u>
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 4,736	\$ 4,737	\$ 5,712	\$ 5,259	\$ 5,604	\$ 5,247	\$ 6,032	\$ 6,243	\$ 5,979	\$ 5,861
Justice system	2,105	2,270	2,276	2,521	2,384	1,753	1,775	2,219	2,644	3,035
Public safety	795	806	1,082	1,250	980	985	999	1,185	1,554	1,250
Corrections and rehabilitation	431	532	599	544	634	633	3,487	3,575	2,660	1,550
Health and human services	322	299	316	356	558	547	661	563	455	417
Community and economic development	79	83	89	96	97	88	93	96	109	117
Infrastructure and environmental services	172	121	162	407	461	477	525	469	456	542
Operating grants and contributions	1,475	1,688	1,899	1,796	1,929	2,848	2,185	2,574	2,907	3,270
Capital grants and contributions	1,996	-	1,465	1,957	2,478	8,118	6,070	10,640	8,470	8,809
Total governmental activities program revenues	<u>12,111</u>	<u>10,536</u>	<u>13,600</u>	<u>14,186</u>	<u>15,125</u>	<u>20,696</u>	<u>21,827</u>	<u>27,564</u>	<u>25,234</u>	<u>24,851</u>
Total primary government program revenues	<u>\$ 12,111</u>	<u>\$ 10,536</u>	<u>\$ 13,600</u>	<u>\$ 14,186</u>	<u>\$ 15,125</u>	<u>\$ 20,696</u>	<u>\$ 21,827</u>	<u>\$ 27,564</u>	<u>\$ 25,234</u>	<u>\$ 24,851</u>
Net (expense) / revenue										
Governmental activities:	<u>\$ (53,876)</u>	<u>\$ (57,062)</u>	<u>\$ (66,301)</u>	<u>\$ (65,708)</u>	<u>\$ (54,814)</u>	<u>\$ (69,566)</u>	<u>\$ (73,645)</u>	<u>\$ (72,063)</u>	<u>\$ (91,138)</u>	<u>\$ (104,193)</u>
Total primary government net expense	<u>\$ (53,876)</u>	<u>\$ (57,062)</u>	<u>\$ (66,301)</u>	<u>\$ (65,708)</u>	<u>\$ (54,814)</u>	<u>\$ (69,566)</u>	<u>\$ (73,645)</u>	<u>\$ (72,063)</u>	<u>\$ (91,138)</u>	<u>\$ (104,193)</u>
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes:										
Property taxes (ad valorem taxes)	\$ 37,287	\$ 43,674	\$ 46,820	\$ 53,311	\$ 56,977	\$ 66,969	\$ 70,212	\$ 76,530	\$ 79,220	\$ 88,132
Sales and use taxes	10,612	12,163	13,039	13,880	15,719	17,144	21,464	22,888	24,206	25,636
Auto registration and title	3,407	3,904	3,900	4,006	4,307	4,287	4,124	6,044	3,714	5,019
Mixed drink taxes	509	617	699	770	861	634	1,062	1,201	1,264	1,347
Bingo taxes	11	9	7	-	-	-	-	-	-	-
Other taxes	53	60	-	-	-	-	-	-	-	-
Reimbursements	3	-	-	-	-	-	-	-	-	-
Interest on deposits	172	413	1,897	2,609	3,744	1,270	61	1,028	7,522	9,110
Miscellaneous revenues	696	417	459	600	468	531	785	439	1,691	1,069
Gain / (loss on sale of capital assets)	50	79	254	80	72	134	221	545	242	128
Total governmental activities	<u>52,800</u>	<u>61,336</u>	<u>67,075</u>	<u>75,256</u>	<u>82,148</u>	<u>90,969</u>	<u>97,929</u>	<u>108,675</u>	<u>117,859</u>	<u>130,441</u>
Total primary government	<u>\$ 52,800</u>	<u>\$ 61,336</u>	<u>\$ 67,075</u>	<u>\$ 75,256</u>	<u>\$ 82,148</u>	<u>\$ 90,969</u>	<u>\$ 97,929</u>	<u>\$ 108,675</u>	<u>\$ 117,859</u>	<u>\$ 130,441</u>
Change in Net Position										
Governmental activities	<u>\$ (1,076)</u>	<u>\$ 4,274</u>	<u>\$ 774</u>	<u>\$ 9,548</u>	<u>\$ 27,334</u>	<u>\$ 21,403</u>	<u>\$ 24,284</u>	<u>\$ 36,612</u>	<u>\$ 26,721</u>	<u>\$ 26,248</u>
Total primary government	<u>\$ (1,076)</u>	<u>\$ 4,274</u>	<u>\$ 774</u>	<u>\$ 9,548</u>	<u>\$ 27,334</u>	<u>\$ 21,403</u>	<u>\$ 24,284</u>	<u>\$ 36,612</u>	<u>\$ 26,721</u>	<u>\$ 26,248</u>

COMAL COUNTY, TEXAS
 GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
 LAST TEN YEARS
 (accrual basis of accounting)
 (amounts expressed in thousands)

Year	Property Tax (Ad Valorem Tax)	Sales and Use Tax	Auto Registration and Title	Mixed Drink Tax	Bingo Tax	Other Taxes	Total
2015	39,059	11,193	3,675	575	7	56	54,565
2016	43,674	12,163	3,904	617	9	60	60,427
2017	46,820	13,039	3,900	699	7	-	64,521
2018	53,311	13,880	4,006	770	-	-	71,968
2019	56,977	15,719	4,307	861	-	-	77,864
2020	66,969	17,144	4,287	634	-	-	89,034
2021	70,212	21,464	4,124	1,062	-	-	96,863
2022	76,530	22,888	6,044	1,201	-	-	106,662
2023	79,220	24,206	3,714	1,264	-	-	108,403
2024	88,132	25,636	5,019	1,347	-	-	120,134

COMAL COUNTY, TEXAS
 FUND BALANCES OF GOVERNMENTAL FUNDS
 LAST TEN YEARS
 (modified accrual basis of accounting)
 (amounts expressed in thousands)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General fund										
Non-spendable	\$ 20	\$ 13	\$ 14	\$ 12	\$ 18	\$ 16	\$ 33	\$ 27	\$ 12	\$ 11
Committed	351	-	-	355	760	1,167	3,554	2,850	2,136	3,332
Unassigned	20,428	22,269	25,505	29,096	33,882	37,873	53,178	64,661	71,334	70,715
Total general fund	\$ 20,799	\$ 22,282	\$ 25,519	\$ 29,464	\$ 34,660	\$ 39,056	\$ 56,765	\$ 67,539	\$ 73,481	\$ 74,058
All other governmental funds										
Non-spendable	\$ 251	\$ 251	\$ 168	\$ 232	\$ 265	\$ 244	\$ 312	\$ 349	\$ 567	\$ 1,170
Restricted	27,019	30,362	105,874	122,403	44,339	40,161	28,495	37,425	45,502	42,084
Committed	1,777	1,524	3,077	1,801	28,568	17,904	9,380	4,748	3,704	11,713
Unassigned	-	-	-	-	-	(26)	(45)	(860)	1,123	(65)
Total all other governmental funds	\$ 29,047	\$ 32,137	\$ 109,119	\$ 124,436	\$ 73,172	\$ 58,283	\$ 38,142	\$ 41,661	\$ 50,896	\$ 54,902

COMAL COUNTY, TEXAS
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN YEARS

(modified accrual basis of accounting)
(amounts expressed in thousands)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Revenues										
Taxes	\$ 54,582	\$ 60,386	\$ 1,021	\$ 71,972	\$ 77,735	\$ 88,857	\$ 96,935	\$ 106,729	\$ 108,326	\$ 119,568
Fees of office	5,105	5,204	1,580	6,086	6,393	5,734	6,639	6,881	6,912	6,818
Charges for services	3,498	3,604	589	4,218	4,262	3,945	6,866	7,437	6,854	5,743
Intergovernmental	7,419	8,000	-	4,000	581	-	-	-	-	-
Interest on deposits	112	409	47	2,563	3,695	1,262	61	1,016	7,450	8,925
Grants and contributions	1,486	1,688	1,469	1,827	1,956	2,999	2,185	4,605	5,686	8,058
Miscellaneous	204	455	373	657	531	581	852	473	1,781	1,281
Total revenues	72,405	79,747	5,079	91,324	95,152	103,378	113,538	127,141	137,010	150,392
Expenditures										
General government	11,022	9,618	921	10,435	10,828	11,702	12,464	13,633	14,277	15,657
Justice system	8,655	8,884	926	9,523	10,122	9,906	10,926	12,131	15,670	17,541
Public safety	14,054	16,023	263	17,894	19,530	22,117	22,287	23,803	26,041	28,998
Corrections and rehabilitation	10,814	10,856	767	12,483	13,777	16,045	16,738	20,295	23,072	24,876
Health and human services	2,178	2,511	1,069	2,407	2,765	3,122	3,115	4,714	4,278	4,376
Community and economic development	611	636	98	619	628	610	600	726	871	1,113
Infrastructure and environmental services	7,943	10,653	236	11,251	10,500	12,488	12,207	13,475	15,155	17,270
Capital outlay	5,423	16,240	46	22,959	62,767	24,707	24,254	13,193	10,187	23,871
Debt service										
Principal	5,750	9,692	-	10,675	10,930	9,015	9,535	7,810	9,330	10,053
Interest	1,874	1,437	-	3,907	4,426	4,290	4,062	3,817	3,620	3,326
Administrative charges	3	3	-	1	6	3	3	2	2	2
Bond issuance costs	122	162	-	327	39	-	-	-	-	-
Total expenditures	68,449	86,715	4,326	102,481	146,318	114,005	116,191	113,599	122,503	147,083
Excess of revenues over (under) expenditures	3,956	(6,968)	753	(11,157)	(51,166)	(10,627)	(2,653)	13,542	14,507	3,309
Other financing sources (uses)										
Transfers in	56	531	-	479	2,369	1,669	2,850	6,838	2,140	6,720
Transfers out	(56)	(531)	-	(479)	(2,369)	(1,669)	(2,850)	(6,838)	(2,140)	(6,720)
Issuance of debt, net	18,785	11,300	-	29,520	4,950	-	-	-	-	-
Debt issuance costs	184	162	-	807	-	-	-	-	-	-
Payment to refunded bonds issued	(15,626)	-	-	-	(5,052)	-	-	-	-	-
Other resource	-	-	-	-	-	-	-	155	408	1,131
Sale of capital assets	14	79	-	93	449	134	221	597	262	143
Total other financing sources (uses)	3,357	11,541	-	30,419	347	134	221	752	671	1,273
Prior period adjustments	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	\$ 7,314	\$ 4,574	\$ 753	\$ 19,262	\$ (50,819)	\$ (10,493)	\$ (2,432)	\$ 14,294	\$ 15,178	\$ 4,583
Debt service as a percentage of non-capital expenditures	12.1%	15.8%	0.0%	18.3%	18.4%	14.9%	14.8%	11.6%	11.5%	10.9%

COMAL COUNTY, TEXAS
GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE
LAST TEN YEARS
(modified accrual basis of accounting)
(amounts expressed in thousands)

Fiscal Year	Property Tax (Ad Valorem Tax)	Sales and Use Tax	Auto Registration and Title	Mixed Drink Tax	Bingo Tax	Other Taxes	Total
2015	39,076	11,193	3,675	575	7	56	54,582
2016	43,633	12,163	3,904	617	9	60	60,386
2017	46,819	13,039	3,900	699	7	-	64,520
2018	53,243	4,006	770	-	-	-	58,020
2019	53,243	4,006	770	-	-	-	58,020
2020	66,792	17,144	4,287	634	-	-	88,857
2021	70,285	21,464	4,124	1,062	-	-	96,935
2022	76,596	22,888	6,044	1,201	-	-	106,729
2023	79,142	24,206	3,714	1,264	-	-	108,326
2024	87,566	25,636	5,019	1,347	-	-	119,568

COMAL COUNTY, TEXAS
 ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
 LAST TEN YEARS
 (in thousands of dollars)

<u>Fiscal Year</u>	<u>Residential Property</u>	<u>Commercial Property</u>	<u>Agricultural Property</u>	<u>Personal Commercial Property</u>	<u>Less: Tax Exempt Real Property</u>	<u>Total Taxable Assessed Value</u>	<u>Total Direct Tax Rate</u>	<u>Estimated Actual Taxable Value</u>	<u>Assessed Value¹ as a Percentage of Actual Value</u>
2015	11,517,245	3,156,351	2,240,739	1,424,680	6,471,769	11,867,246	0.342921	18,339,015	64.71%
2016	12,616,289	3,343,360	2,300,723	1,588,834	7,056,547	12,792,659	0.342921	19,849,206	64.45%
2017	13,934,625	3,546,201	2,445,613	1,538,396	7,921,799	13,543,035	0.357921	21,464,834	63.09%
2018	11,772,865	3,276,004	641,473	1,553,707	8,526,326	8,717,723	0.357921	17,244,049	50.55%
2019	13,500,558	3,568,595	727,976	1,655,113	9,899,251	9,552,991	0.377915	19,452,243	49.11%
2020	14,066,652	2,869,314	654,911	1,897,394	8,610,695	10,877,576	0.358515	19,488,271	55.82%
2021	16,834,899	4,058,067	859,233	2,035,820	12,823,433	10,964,586	0.353515	23,788,019	46.09%
2022	21,498,231	5,343,147	1,151,871	2,259,474	20,962,995	9,289,728	0.284715	30,252,723	30.71%
2023	23,126,077	5,783,891	1,206,797	2,491,990	23,361,289	9,247,466	0.275715	32,608,754	28.36%
2024	25,788,258	5,519,230	1,241,564	2,613,464	24,222,936	10,939,579	0.264230	35,162,515	31.11%

Sources: Comal County Tax Assessor-Collector, Comal Appraisal District

Note: The Comal Appraisal District reassesses each property every three years at market value.

Estimated actual value is calculated by adding the exempt property values to the total taxable assessed value.

Tax rates are per \$100 of assessed value.

COMAL COUNTY, TEXAS
PROPERTY TAX RATES
DIRECT AND OVERLAPPING¹ GOVERNMENTS
LAST TEN YEARS

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Comal County										
Operating	0.289521	0.295065	0.292171	0.321921	0.317715	0.306515	0.301515	0.234715	0.240715	0.240715
Debt Service	<u>0.053400</u>	<u>0.047856</u>	<u>0.065750</u>	<u>0.036000</u>	<u>0.060200</u>	<u>0.052000</u>	<u>0.052000</u>	<u>0.050000</u>	<u>0.035000</u>	<u>0.035000</u>
Total Comal County	0.342921	0.342921	0.357921	0.357921	0.377915	0.358515	0.353515	0.284715	0.275715	0.275715
School Districts:										
New Braunfels ISD	1.339100	1.339100	1.339100	1.365800	1.295800	1.223300	1.197800	1.195400	1.041900	1.037700
Comal ISD	1.390000	1.390000	1.390000	1.390000	1.320000	1.275700	1.292000	1.274600	1.089200	1.086900
Boerne ISD	1.290000	1.290000	1.316000	1.354000	1.354000	1.284000	1.251900	1.178600	0.993200	0.990900
Wimberly ISD	1.297700	1.297700	1.297700	1.362700	1.289200	1.229500	1.181200	1.162200	0.979900	0.979900
Cities:										
City of New Braunfels	0.498230	0.498230	0.488220	0.488220	0.488220	0.483194	0.475376	0.413935	0.408936	0.408936
City of Schertz	0.491100	0.491100	0.491000	0.514600	0.514600	0.512100	0.512100	0.495000	0.487200	0.490000
City of Garden Ridge	0.300200	0.318305	0.323146	0.323146	0.321106	0.321106	0.305149	0.269563	0.257734	0.255156
City of Selma	0.206500	0.203400	0.201600	0.201600	0.196800	0.196800	0.196800	0.191900	0.187900	0.187900
City of Fair Oaks Ranch	0.261500	0.307300	0.329500	0.329500	0.373500	0.373500	0.373500	0.329100	0.300500	0.285300
City of Bulverde	0.135700	0.139440	0.141108	0.149723	0.180000	0.182000	0.170800	0.170800	0.197090	0.229807
City of Spring Branch	-	0.120000	0.120000	0.120000	0.118337	0.104659	0.100628	0.084499	0.076443	0.073113
Special Districts:										
Emergency Services District #1	0.085100	0.085100	0.085100	0.085100	0.090000	0.082174	0.080492	0.070796	0.069826	0.069826
Emergency Services District #2	0.060000	0.060000	0.060000	0.080000	0.080000	0.079000	0.076700	0.061626	0.059167	0.057406
Emergency Services District #3 ²	0.080000	0.080000	0.080000	0.079600	0.080000	0.077700	0.072720	0.062500	0.067203	0.065178
Emergency Services District #4 ²	0.060000	0.060000	0.060000	0.065000	0.064980	0.064980	0.060000	0.059617	0.059007	0.066832
Emergency Services District #5 ¹	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.099552	0.092765	0.096770	0.100000
Emergency Services District #6 ²	0.086000	0.072500	0.069670	0.072826	0.088400	0.089385	0.095492	0.084678	0.085086	0.086149
Emergency Services District #7 ³	0.077700	0.074459	0.070655	0.069515	0.067468	0.065691	0.068315	0.055900	0.051831	0.050397
York Creek Improvement District	0.004800	0.004800	0.004800	0.004800	0.004800	0.004800	0.004800	0.004800	0.004800	0.004500
Johnson Ranch MUD	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	0.840000	0.809200	0.800000	0.836100
Rebecca Creek MUD	-	-	-	-	-	-	-	-	-	-
Comal County Water Control and Improvement District #6	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000
Meyer Ranch MUD	-	-	-	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000
Comal County Water Improvement District 1A	-	-	-	0.794000	0.794000	0.794000	0.794000	0.794000	0.794000	0.794000
Comal County Water Improvement District 1B	-	-	-	-	-	-	0.794000	0.850000	0.850000	0.850000
Comal County Water Improvement District 1D	-	-	-	-	-	-	0.794000	0.850000	0.850000	0.850000
Comal County Water Improvement District 1F	-	-	-	-	-	-	0.794000	0.850000	0.850000	0.850000

¹ The voters of the district voted to convert from a Rural Fire Prevention District to an Emergency Service Districts.

² The Texas Legislature passed legislation converting Rural Fire Prevention Districts to Emergency Service Districts in 2003

³ The residents of the unincorporated areas not covered by any other Emergency Service District voted to establish this district in 2008.

Sources: Comal County Tax Assessor Collector

City of Schertz
City of Fair Oaks Ranch
City of Selma
Boerne I.S.D.
Wimberly I.S.D.

COMAL COUNTY, TEXAS
 PRINCIPAL PROPERTY TAXPAYERS
 December 31, 2024
 (amounts expressed in thousands)

TAXPAYER	2024			2015		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Cemex Cement of Texas LP	\$ 238,118	1	2.840%	267,725	2	2.256%
Ben E Keith Company	\$ 169,209	2	2.018%			
ASH GROVE CEMENT SOUTH TEXAS	\$ 145,994	3	1.741%			
A L 95 Creekside Town Center LP	\$ 145,901	4	1.740%	40,796	9	0.344%
Central Texas Corridor Hospital Co LLC	\$ 143,616	5	1.713%	105,052	4	0.885%
Walmart Inc #6016	\$ 140,136	6	1.671%			
Caterpillar Inc	\$ 138,439	7	1.651%	148,836	3	1.254%
CEMEX Balcones Quarry	\$ 122,373	8	1.459%			
Sun Life Assurance Company of Canada	\$ 113,370	9	1.352%			
HEB Grocery CO LP	\$ 112,196	10	1.338%			
TXI Cement Company				294,082	1	2.478%
Sysco San Antonio Inc				98,607	5	0.831%
Walmart Inc. #6016				84,715	6	0.714%
Rush Truck Leasing				73,726	7	0.621%
Republic Beverage Company				47,547	8	0.401%
Union Pacific RR Co				34,685	10	0.292%

Sources: Comal Appraisal District

COMAL COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN YEARS
(amounts expressed in thousands)

Fiscal Year Ended December 31	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2015	45,531	21,833	48.0%	23,520	45,353	99.61%
2016	49,193	20,502	41.7%	28,451	48,953	99.51%
2017	55,744	28,148	50.5%	27,414	55,562	99.67%
2018	60,022	28,531	47.5%	31,230	59,761	99.56%
2019	70,664	35,695	50.5%	34,250	69,945	98.98%
2020	74,777	37,467	50.1%	35,693	73,160	97.84%
2021	80,754	39,846	49.3%	39,487	79,333	98.24%
2022	84,390	39,846	47.2%	41,960	81,806	96.94%
2023	89,221	39,034	43.7%	51,539	90,573	101.52%
2024	92,702	42,116	45.4%	(0)	42,116	45.43%

Sources: Comal County Tax Assessor-Collector

COMAL COUNTY, TEXAS
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN YEARS
(amounts expressed in thousands, except per capita amount)

Governmental Activities												
	Leases	Notes Payable	Right-to-use Assets Lease Liability	Right-to-use Assets SBITA Liability	General Obligation Refunding	Certificates of Obligation	Limited Tax General Obligation Bond	Combined Limited Tax and Revenue Bonds	Bond Premiums	Total Primary Government	Percentage of Personal Income ¹	Per Capita ¹
2015	340	14,495	-	-	15,485	1,175	-	25,575	1,426	58,496	0.823%	442
2016	138	11,275	-	-	15,325	225	-	31,715	1,314	59,992	0.801%	439
2017	-	7,885	-	-	14,405	-	60,680	47,915	2,905	133,790	1.685%	949
2018	-	4,320	-	-	13,235	-	75,035	57,140	3,324	153,054	1.776%	1,032
2019	3,501	3,080	-	-	16,985	-	72,950	45,785	2,603	144,905	1.545%	928
2020	2,374	1,805	-	-	13,265	-	70,920	43,795	2,394	134,553	1.296%	816
2021	1,208	505	-	-	9,575	-	68,540	41,630	2,185	123,643	1.217%	707
2022	-	-	4,776	-	8,305	-	65,210	29,925	1,976	114,416	0.941%	571
2023	-	-	4,623	525	7,010	-	61,180	35,990	1,767	116,243	0.739%	590
2024	-	-	4,518	473	5,685	-	56,750	32,980	1,558	101,964	n/a	502

Note: Details regarding the county's outstanding debt can be found in the notes to the financial statements. The County has no General Bonded Debt.

¹ See the Schedule of Demographic and Economic Statistics for personal income and population data.

COMAL COUNTY, TEXAS
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN YEARS
(amounts expressed in thousands, except per capita amount)

	General Obligation Bonds	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value ¹ of Property	Per Capita
2015	-	13,699	-	0.0000%	-
2016	-	17,440	-	0.0000%	-
2017	60,680	15,789	44,891	0.2827%	318
2018	75,035	15,278	59,757	0.4351%	403
2019	72,950	6,214	66,736	0.3750%	427
2020	70,920	3,670	67,250	0.3646%	408
2021	68,540	254	68,286	0.3517%	414
2022	65,210	120	64,956	0.2156%	352
2023	61,180	2,384	58,796	0.1876%	303
2024	62,435	1,744	60,691	0.1776%	299

Note: Details regarding the county's outstanding debt can be found in the notes to the financial statements.

¹ See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property for property value data.

² See the Schedule of Demographic and Economic Statistics for population data.

COMAL COUNTY, TEXAS
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
As of December 31, 2024
(amounts expressed in thousands)

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable¹</u>	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes:			
Cities:			
City of New Braunfels	\$ 354,349	84.04%	\$ 297,787
City of Schertz	112,570	22.75%	25,613
City of Garden Ridge	9,765	100.00%	9,765
City of Selma	29,487	14.29%	4,215
City of Bulverde	-	100.00%	-
City of Fair Oaks Ranch	11,785	14.06%	1,657
City of Spring Branch	-	100.00%	-
School districts:			
New Braunfels ISD	822,939	77.15%	634,934
Comal ISD	1,260,932	90.12%	1,136,349
Boerne ISD	411,995	1.59%	6,565
Wimberly ISD	96,120	0.08%	<u>79</u>
Subtotal, overlapping debt			2,116,964
Comal County direct debt	96,973	100.00%	<u>96,973</u>
Total direct and overlapping debt			<u>\$ 2,213,937</u>

Sources: *Comal County Tax Assessor-collector, Comal Appraisal District, New Braunfels ISD, Comal ISD, Boerne ISD, and the Cities of New Braunfels, Garden Ridge, Selma, Bulverde, Schertz and Fair Oaks Ranch*

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the county. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Comal County. This process recognizes that, when considering the county's ability to issue and repay long-term debt, the entire burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

¹The percentage of overlapping debt is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the government's taxable assessed value that is within the government's boundaries and dividing it by the government's total taxable assessed value.

COMAL COUNTY, TEXAS
DEBT MARGIN INFORMATION
LAST TEN YEARS
(amounts expressed in thousands)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Debt limit	\$ 593,362	\$ 639,633	\$ 677,152	\$ 677,152	\$ 477,650	\$ 543,879	\$ 548,229	\$ 464,486	\$ 462,373	\$ 546,979
Total net debt applicable to limit	43,371	43,748	118,911	137,775	146,840	147,694	123,172	114,162	108,711	95,229
Debt margin	\$ 549,991	\$ 595,884	\$ 558,241	\$ 539,377	\$ 330,810	\$ 396,184	\$ 425,057	\$ 350,324	\$ 353,662	\$ 451,750
Total net debt applicable to limit as a percentage of debt limit	9.58%	9.58%	6.84%	20.35%	30.74%	27.16%	22.47%	24.58%	23.51%	17.41%

Debt Margin Calculation for Fiscal Year 2024

Assessed valuation	<u>\$ 10,939,579</u>
Debt limit (5% of assessed valuation)	546,979
Debit applicable to limit:	
Total bond and warrant indebtedness	96,973
Less: debt service fund reserved fund balance	<u>(1,744)</u>
Total net debt applicable to limit	<u>95,229</u>
Debt margin	<u>\$ 451,750</u>

COMAL COUNTY, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS

	<u>Population¹</u>	<u>Personal Income (amounts expressed in thousands)¹</u>	<u>Per Capita Personal Income¹</u>	<u>School Enrollment²</u>	<u>Unemployment Rate³</u>
2015	129,048	6,931,196	53,710	29,622	3.4%
2016	133,692	7,435,169	54,832	29,692	3.6%
2017	141,009	7,891,500	56,325	32,002	3.4%
2018	148,373	8,615,549	58,067	33,510	3.0%
2019	156,209	9,381,221	60,056	35,038	2.8%
2020	164,812	10,382,141	62,994	35,141	5.1%
2021	174,986	11,735,054	67,063	37,311	3.3%
2022	184,642	13,861,893	75,074	38,576	3.5%
2023	193,928	14,975,806	77,224	39,368	3.6%
2024	203,107	n/a	n/a	40,047	3.3%

¹ Bureau of Economic Analysis / County estimates

² Texas Education Agency

³ Texas Workforce Commission

COMAL COUNTY, TEXAS
 PRINCIPAL EMPLOYERS
 DECEMBER 31, 2024
 CURRENT AND NINE YEARS AGO

EMPLOYER	2024			2015		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Comal ISD	3,699	1	4.20%	2,588	1	5.90%
Schlitterbahn	2,140	2	2.43%	1,689	2	3.85%
TaskUs	1,397	3	1.59%			
New Braunfels ISD	1,351	4	1.54%	1,040	4	2.37%
Wal-Mart Dist. Center	1,050	5	1.19%	1,218	3	2.78%
City of New Braunfels	900	6	1.02%	550	10	1.25%
Comal County	838	7	0.95%	683	8	1.56%
Christus Santa Rosa New Braunfels	600	8	0.68%			
Rush Enterprises	600	9	0.68%			
Resolute Baptist Hospital	513	10	0.58%	593	9	1.35%
Sysco				864	5	1.97%
IBEX Corporation				750	6	1.71%
Hunter Industries/Colorado Materials				705	7	1.61%
	13,088		14.88%	10,680		24.34%

Source: Greater New Braunfels Chamber of Commerce

COMAL COUNTY, TEXAS
 FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES¹ BY FUNCTION
 LAST TEN YEARS

Function	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General government	94	97	96	97	103	102	104	106	105	110
Justice system	110	112	116	115	126	128	139	137	143	155
Public safety	179	197	198	204	218	220	218	242	252	266
Corrections and rehabilitation	136	140	115	114	187	187	190	191	190	195
Health and human services	30	30	27	29	31	33	43	40	37	35
Community and economic development	7	7	8	8	8	8	8	8	12	8
Infrastructure and environmental services	95	100	95	93	110	110	105	103	104	108
	651	683	655	660	783	788	807	827	843	877

Source: Comal County Human Resources

COMAL COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

Function	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
JUSTICE SYSTEM										
County courts										
Civil cases										
Filed	619	662	712	774	672	422	464	529	587	482
Disposed	573	501	705	877	779	498	563	510	516	410
Criminal cases										
Filed	1,772	2,163	2,637	2,261	2,270	1,645	1,098	1,030	1,218	1,329
Appealed	75	67	46	32	26	29	-	86	44	58
Motions to revoke	248	240	210	142	221	141	213	107	171	230
Disposed	2,034	165	2,322	3,143	2,898	944	1,578	1,896	1,672	1,585
Probate cases										
Filed	437	438	506	550	494	533	659	613	653	600
Hearings	630	580	614	643	594	264	225	266	257	290
Mental health cases										
Filed	190	42	10	15	9	8	20	169	103	99
District courts										
Civil cases										
New cases filed	2,415	2,731	1,703	1,089	1,124	1,002	965	1,192	1,324	1,415
Other cases reaching docket	1	1	12	2	-	-	-	1	1	-
Disposed	1,667	2,589	1,462	823	665	588	798	807	858	1,576
Criminal cases										
Filed by indictment	584	860	837	731	815	915	396	415	613	613
Filed by information	-	-	-	-	-	-	-	-	-	-
Motions to revoke	78	98	114	56	168	32	33	51	190	190
Disposed	500	552	497	739	735	422	556	742	667	667
Juvenile cases										
New petitions filed	40	28	61	72	76	138	66	18	62	78
Motions to revoke	13	1	4	5	14	1	-	4	10	26
Other cases added	-	-	-	-	-	-	14	-	-	-
Disposed	26	16	31	53	43	45	34	28	44	103
Justice of the Peace courts										
Civil cases										
New cases filed	1,075	1,221	1,306	1,669	2,332	1,700	2,098	2,013	2,647	3,168
Appealed	1	-	4	7	13	10	9	6	-	4
Disposed	914	1,247	1,199	1,506	1,894	1,546	2,045	2,125	2,372	2,848
Criminal cases										
Traffic cases filed	9,140	9,953	8,482	9,661	8,199	5,727	4,982	9,185	9,718	9,942
Non-traffic cases filed	2,223	2,166	2,044	1,970	2,270	1,589	1,656	2,118	2,058	1,849
Appealed	23	15	16	13	52	11	8	15	3	16
Disposed	11,208	11,689	9,947	10,720	9,776	4,864	6,904	8,762	9,813	15,552
PUBLIC SAFETY										
Arrests	5,422	5,582	5,636	5,430	5,454	2,123	4,454	5,074	5,585	5,784
Traffic violations	9,020	5,491	4,682	4,979	4,429	3,346	2,686	3,390	4,154	4,204
CORRECTIONS AND REHABILITATION										
Inmates housed (average number per day)	291	304	373	289	282	262	424	414	455	432
Juvenile referrals	336	399	423	361	471	350	241	300	249	231
HEALTH AND HUMAN SERVICES										
Public health										
Immunizations	2,997	3,654	3,177	3,955	4,246	3,721	39,809	4,857	3,125	3,363
Other services	1,286	849	932	748	695	4,931	224	354	818	732
Environmental health										
Septic tank permits issued	1,251	1,226	1,558	1,537	1,491	1,649	1,972	1,800	1,375	1,206
Animal control										
Calls for service	3,936	5,349	3,224	3,369	3,585	3,834	3,752	3,833	3,809	3,392
Citations	467	494	287	234	663	588	425	742	1,022	475
Animals picked up	1,398	996	787	908	1,042	967	998	1,159	1,137	948

Sources: Various County departments

Note: Indicators are not available for the general government function

COMAL COUNTY, TEXAS
CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN YEARS

Function	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Justice system										
Courtrooms	8	8	9	9	9	9	11	11	11	11
Public safety										
Stations	3	3	3	3	3	3	3	3	3	3
Patrol units	91	106	102	124	98	123	131	141	144	187
Other units (Administrative & C.I.D.)	79	88	68	70	105	68	58	65	54	58
Reserve units	20	27	18	19	19	21	19	20	22	28
Corrections and rehabilitation										
Correctional facilities	2	2	2	2	2	1	1	9	9	7
Transport units	15	16	15	17	23	24	23	15	17	23
Health and human services										
Clinics	2	2	2	2	2	2	2	2	2	2
Community and economic development										
Parks										
Major parks	4	4	4	4	4	4	4	4	4	4
Other park property (FEMA buyouts of flooded properties)	30	30	30	30	30	30	30	30	30	30
Major parks acreage	219.8	219.8	219.8	219.8	219.8	219.8	219.8	219.8	219.8	219.8
Baseball fields	11	11	11	11	11	11	11	11	11	11
Soccer fields	21	21	22	22	22	21	21	21	21	21
Football fields	6	6	6	6	6	6	6	6	6	6
Tennis courts	2	2	6	6	6	6	6	6	6	6
Extension service facilities	1	1	1	1	1	1	1	1	1	1
Buildings	5	5	5	5	5	5	5	5	5	5
Acreage	20	20	20	20	20	20	20	20	20	20
Infrastructure and environmental services										
Road (miles)	809.58	815.53	819.23	826.62	832.81	852.93	868.26	887.98	902.35	913
Bridges	9	9	9	9	9	9	9	9	9	9
Flood control structures	6	6	6	6	6	5	5	5	5	5
Recycling facilities	1	1	1	1	1	1	1	1	1	1
Conservation acreage	290.3	290.3	290.3	290.3	290.3	290.3	290.3	290.3	290.3	290.3

Sources: Various government departments

Note: Indicators are not available for the general government function

**COMAL COUNTY, TEXAS
ANNUAL COMPREHENSIVE
FINANCIAL REPORT
2024**

COMPLIANCE SECTION

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Honorable Judge
and County Commissioners
Comal County, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Comal County, Texas as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise Comal County, Texas' basic financial statements, and have issued our report thereon dated March 27, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Comal County, Texas' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Comal County, Texas' internal control. Accordingly, we do not express an opinion on the effectiveness of Comal County, Texas' internal control.

A *deficiency* in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Comal County, Texas' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

ABIP, PC

San Antonio, Texas
March 27, 2025

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL AND STATE PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE AND THE STATE OF TEXAS SINGLE AUDIT CIRCULAR

To the Honorable Judge and
County Commissioners
Comal County, Texas

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited Comal County, Texas' compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the *State of Texas Single Audit Circular* that could have a direct and material effect on each of the Comal County, Texas' major federal program and state program for the year ended December 31, 2024. Comal County's major federal program and state program are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Comal County, Texas complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program and state program for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the *State of Texas Single Audit Circular*. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Comal County, Texas and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for the major federal and state program. Our audit does not provide a legal determination of Comal County, Texas' compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Comal County, Texas' federal and state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Comal County, Texas' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and the *State of Texas Single Audit Circular* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Comal County, Texas' compliance with the requirements of the major federal and state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and the *State of Texas Single Audit Circular*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Comal County, Texas' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Comal County, Texas' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the *State of Texas Single Audit Circular*, but not for the purpose of expressing an opinion on the effectiveness of Comal County, Texas' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal and state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal and state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the *State of Texas Single Audit Circular*. Accordingly, this report is not suitable for any other purpose.

ABIP, PC

San Antonio, Texas
March 27, 2025

COMAL COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year End of December 31, 2024

Federal Grantor/ Pass-Through Grantor/ Program Title	ALN Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed Through To Subrecipients
<u>U.S. Department of Treasury</u>				
Direct Programs:				
Coronavirus State and Local Fiscal Recovery Funds(CSLFRF)	21.027		\$ 4,342,072	\$ -
Total U.S. Department of Treasury			<u>4,342,072</u>	<u>-</u>
<u>U.S. Department of Justice</u>				
Direct Programs:				
State Criminal Alien Assistance Program	16.606	15PBJA23RR05912SCAA	79,149	-
Total ALN 16.606			<u>79,149</u>	<u>-</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-22-GG-02481-JAGX	28,550	-
Sheriff's Office Equitable Sharing Program	16.922		94,709	-
Constable #3 Equitable Sharing Program	16.922		721	-
Total ALN 16.922			<u>95,430</u>	<u>-</u>
Bulletproof Vest Partnership Program	16.607	Patrick Leahy 22	14,837	-
Bulletproof Vest Partnership Program	16.607	Patrick Leahy 23	3,458	-
Total ALN 16.607			<u>18,295</u>	<u>-</u>
Total U.S. Department of Justice			<u>221,424</u>	<u>-</u>
<u>U.S. Department of Health and Human Services</u>				
Passed through Texas Department of State Health Services:				
COVID-19 Public Health Emergency Response:				
Cooperative Agreement for Emergency Response:				
Public Health Crisis	93.354	HHS001076600001	44,048	-
Immunization Cooperative Agreement	93.268	HHS001331300037	59,599	-
Immunization Cooperative Agreement	93.268	HHS001331300037	35,308	-
COVID-19 Vaccination Capacity Contract - Round 3	93.268	HHS001019500013	19,782	-
COVID-19 Vaccination Capacity Contract - Round 4	93.268	HHS001019500013	150,019	-
Total ALN 93.268			<u>264,707</u>	<u>-</u>
Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreement	93.074	HHS001439500019	55,258	-
Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreement	93.074	HHS001311200032	53,845	-
Total ALN 93.074			<u>109,103</u>	<u>-</u>
COVID-19 Health Disparities Program	93.391	HHS001057600013	62,101	-
Total Passed through the Texas Department of State Health Services			<u>479,959</u>	<u>-</u>
Total U.S. Department of Health and Human Services			<u>479,959</u>	<u>-</u>
TOTAL FEDERAL AWARDS			<u>\$ 5,043,456</u>	<u>\$ -</u>

COMAL COUNTY, TEXAS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
December 31, 2024

Note 1. General

The accompanying schedules of expenditures of federal awards presents the activity of all applicable federal awards of Comal County, Texas (the County). The information in these schedules are presented in accordance with the requirements of the Uniform Guidance. The County's reporting entity is defined in Note 1 to the County's financial statements. Federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included in the respective schedule. The County did not elect to use the 10% de minimus cost rate as allowed in the Uniform Guidance.

Note 2. Basis of Accounting

The accompanying schedules of expenditures of federal awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the County's financial statements.

Note 3. Relationship to Federal Financial Reports

Grant expenditure reports as of December 31, 2024, which have been submitted to grantor agencies will, in some cases, differ slightly from amounts disclosed herein. The reports prepared for grantor agencies are typically prepared at a later date and often reflect refined estimates of year-end accruals. The reports will agree at termination of the grant as the discrepancies noted are timing differences.

COMAL COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Year End of December 31, 2024

State Grantor/ Pass-Through Grantor/ Program Title	Entity Identifying Number	State Expenditures	Passed Through To Subrecipients
<u>Texas Comptroller of Public Accounts</u>			
Direct Programs:			
Rural Law Enforcement Salary Assistance Program (CDA)	IA-0000000383	\$ 254,466	\$ -
Rural Law Enforcement Salary Assistance Program (SO)	IA-0000000521	445,295	-
Total Texas Comptroller of Public Accounts		699,761	-
<u>Texas Indigent Defense Commission</u>			
Direct Programs:			
FY 2024 Formula Grant - Indigent Defense	212-23-046	81,787	-
Total Texas Indigent Defense Commission		81,787	-
<u>Texas Veterans Commission</u>			
Direct Programs:			
Veterans Treatment Court	G-2022-08036	81,331	-
Veterans Treatment Court	GT-2023-2018004615	65,828	-
Veterans County Service Office - Financial Assistance	G-2022-00099	70,407	-
Total Texas Veterans Treatment Court		217,566	-
<u>Texas Office of the Governor - Criminal Justice Division (CJD)</u>			
Direct Programs:			
State Criminal Justice Planning (421) Fund - Speciality Court Program	38052-05	38,431	-
State Criminal Justice Planning (421) Fund - Speciality Court Program	38052-06	28,876	-
State Criminal Justice Planning (421) Fund - Speciality Court Program	35615-06	37,965	-
State Criminal Justice Planning (421) Fund - Speciality Court Program	35615-07	19,865	-
Juvenile Justice and Truancy Prevention Grant Program (JJDP)	39654-03	30,000	-
Juvenile Justice and Truancy Prevention Grant Program (JJDP)	39654-04	4,370	-
Rifle-Resistant Shield Grant Program	48858-01	82,753	-
Total Texas Office of the Governor - Criminal Justice Division (CJD)		242,260	-
<u>Texas Department of State Health Services</u>			
Direct Programs:			
Immunization Cooperative Agreement	HHS001331300037	103,113	-
Total Texas Department of State Health Services		103,113	-
<u>Texas Office of the Attorney General</u>			
Direct Programs:			
FY 2024 Statewide Automated Victim Notification Service (SAVNS)	C-01056	13,553	-
FY 2025 Statewide Automated Victim Notification Service (SAVNS)	C-01668	4,643	-
Total Texas Office of the Attorney General		18,196	-
TOTAL STATE AWARDS		\$ 1,362,683	\$ -

COMAL COUNTY, TEXAS
NOTES TO THE SCHEDULE OF EXPENDITURES OF STATE AWARDS
December 31, 2024

Note 1. General

The accompanying schedules of expenditures of state awards presents the activity of all applicable state awards of Comal County, Texas (the County). The information in these schedules are presented in accordance with the requirements of the Uniform Guidance and the State of Texas Single Audit Circular. The County's reporting entity is defined in Note 1 to the County's financial statements. State awards received directly from state agencies as well as state awards passed through other government agencies are included in the respective schedule.

Note 2. Basis of Accounting

The accompanying schedules of expenditures of state awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the County's financial statements.

Note 3. Relationship to State Financial Reports

Grant expenditure reports as of December 31, 2024, which have been submitted to grantor agencies will, in some cases, differ slightly from amounts disclosed herein. The reports prepared for grantor agencies are typically prepared at a later date and often reflect refined estimates of year-end accruals. The reports will agree at termination of the grant as the discrepancies noted are timing differences.

COMAL COUNTY, TEXAS

Schedule of Findings and Questioned Costs

For The Year Ended December 31, 2024

SECTION I - SUMMARY OF AUDITOR'S RESULTS

<i>Financial Statements</i>			
	Type of auditor's report issued:	Unmodified	
	Internal control over financial reporting: • Material weakness(es) identified?	Yes	X No
	• Significant deficiency(ies) identified not considered to be material weaknesses?	Yes	X None Reported
	Noncompliance material to financial statements noted?	Yes	X No

<i>Federal and State Awards</i>			
	Internal control over major programs: • Material weakness(es) identified?	Yes	X No
	• Significant deficiency(ies) identified not considered to be material weaknesses?	Yes	X None Reported
	Type of auditor's report issued on compliance for major programs:	Unmodified	
	Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)?	Yes	X No

<i>Identification of Major Programs</i>		
Federal Assistance Listing Number	Name of Federal and State Program or Cluster	
FEDERAL: 21.027	Coronavirus State and Local Fiscal Recovery Funds	
STATE: N/A	Rural Law Enforcement Salary Assistance Program (SO)	
Dollar threshold used to distinguish between Type A and Type B programs - Federal and State programs:		\$750,000
Auditee qualified as low-risk auditee?		X Yes No

COMAL COUNTY, TEXAS

Schedule of Findings and Questioned Costs

For The Year Ended December 31, 2024

SECTION II – FINANCIAL STATEMENT FINDINGS

There were no financial statement findings required to be reported in accordance with *Government Auditing Standards*.

SECTION III – FEDERAL AND STATE AWARD FINDINGS AND QUESTIONED COSTS

None

COMAL COUNTY, TEXAS

Summary Schedule of Prior Audit Findings

For The Year Ended December 31, 2024

There were no prior audit findings reported.

