

# **FAYETTE COUNTY, TEXAS**

**ANNUAL FINANCIAL REPORT**

**FOR THE CALENDAR YEAR ENDED  
DECEMBER 31, 2023**



FAYETTE COUNTY, TEXAS

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**FAYETTE COUNTY, TEXAS**  
**COUNTY OFFICIALS**

<b>Office</b>	<b>Official</b>
District Judge	Jeff R. Steinhauser
County Judge	Dan Mueller
Tax Assessor/Collector	Sylvia Mendoza
County Clerk	Brenda Fietsam
County Attorney	Peggy Supak
District Clerk	Linda Svrcek
Veterans Service	Jessie Lednický
County Sheriff	Keith Korenek
Justice of Peace No. 1	Kyle Hartmann
Justice of Peace No. 2	Jamie Moreau
Justice of Peace No. 3	Charles Zapalac
Justice of Peace No. 4	Paul Zapalac
Constable No. 1	William Roensch
Constable No. 2	Roger Wunderlich
Constable No. 3	Robert Chambers
Constable No. 4	Jason Strickland
County Agent - Agriculture/Natural Resource	Scott Willey
County Agent - Family & Consumer Science	Sally Garrett
County Agent - 4H & Youth Development	Kayla Kaspar
County Auditor	Cindy Havelka
Director-Community Supervision and Corrections Department	Jo Ann' Fishbeck
County Commissioner No. 1	Jason McBroom
County Commissioner No. 2	Luke Sternadel
County Commissioner No. 3	Harvey Berkenhoff
County Commissioner No. 4	Drew Brossmann

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## **FINANCIAL SECTION**

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## INDEPENDENT AUDITOR'S REPORT

To the Honorable County Judge and Commissioners' Court  
Fayette County, Texas

### Opinion

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Fayette County, Texas, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise Fayette County, Texas's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Fayette County, Texas, as of December 31, 2023, 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 Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 Fayette County, Texas, 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 opinion.

### Responsibilities of Management for the Financial Statements

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

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

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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 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 judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgement 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 Fayette County, Texas's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Fayette County, Texas's ability to continue as a going concern for a reasonable period of time.

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

#### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison 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.

#### **Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the introductory section combining and individual fund financial statements, and statistical section but does not include the basic financial statements and our auditor's report thereon. Our opinion on the basic financial statements does 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.



Wharton, Texas  
September 23, 2024

## Management Discussion and Analysis (MD&A)

### Introduction

The Management's Discussion and Analysis (MD&A) of Fayette County's financial performance provides an overall review of the County's financial activities for the calendar year ended December 31, 2023. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the notes to the financial statements and the financial statements to enhance their understanding of Fayette County's financial performance.

The MD&A is an element of the new reporting model adopted by the Governmental Accounting Standards Board (GASB) in their *Statement No. 34 Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments* issued in June 1999. Certain comparative information between the current year and the prior year is required to be presented in the MD&A.

### Overview of the Financial Statements

This discussion and analysis serve as an introduction to the County's basic financial statements which are the government-wide financial statements, fund financial statements, and the notes to the financial statements. This report also includes supplementary information in addition to the basic financial statements themselves.

The first two statements are government-wide financial statements — the *Statement of Net Position* and the *Statement of Activities*. These provide both long-term and short-term information about the County's overall financial status. Although other governments may report governmental activities and business-type activities, the County has no business-type activities.

The *Statement of Net Position* presents information on all of the County's assets less liabilities which results in net position. The statement is designed to display the financial position of the County. Over time, increases and decreases in net position help determine whether the County's financial position is improving or deteriorating.

The *Statement of Activities* provides information which shows how the County's net position changed as a result of the year's activities. The statement uses the accrual basis of accounting, which is similar to the accounting used by private-sector businesses. All of the revenues and expenses are reported regardless of the timing of when cash is received or paid. The statement identifies the extent to which each expenditure function draws from general revenues of the County (primarily local taxes) or is financed through charges for services (official fee collections) and intergovernmental aid (primarily federal programs and state appropriations).

The fund financial statements provide more detailed information about the County's most significant funds — not the County as a whole. A fund is a grouping of related accounts that is used to keep track of specific sources of funding and spending for particular purposes. The County uses fund accounting to ensure and demonstrate fiscal accountability. Two kinds of funds — governmental funds and fiduciary funds — are presented in the fund financial statements.

Governmental funds - Most of the County's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. The governmental funds statements — the *Balance Sheet* and the *Statement of Revenues, Expenditures and Changes in Fund Balances* — are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information that explains the relationship (or differences) between them.

Fiduciary funds - Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for others. Activities from fiduciary funds are not included in the government-wide financial statements because the County cannot use these assets for its operations. Fiduciary funds of the County, consisting of agency funds and private-purpose trust funds, are reported in the *Statement of Fiduciary Net Position* using an accrual basis of accounting. Agency funds held by the County involve only the receipt, temporary investment, and remittance of resources to individuals, private organizations, or other governments in a purely custodial capacity (assets equal liabilities). The agency funds reported by the County include a payroll clearing account, a tax clearing account, and other department accounts that hold funds for other entities,

Notes to the 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 to the financial statements follow the basic financial statements.

In addition to the basic financial statements and the accompanying notes, this report also presents certain *Required Supplementary Information* (RSI) other than the MD&A consisting of a budgetary comparison schedule for the general fund and each major special revenue fund that has a legally adopted annual budget.

## Financial Analysis of the Board as a Whole

As noted earlier, the Fayette County has no business-type activities. Consequently, all of the County's net position is reported as Governmental Activities.

Description	2023	2022	Dollar Change	Total Percentage
				Change
				2023-2022
Current and other assets	\$ 16,054,321	\$ 14,767,649	\$ 1,286,672	8.71%
Capital assets, net	17,202,933	16,419,944	782,989	4.77%
Deferred outflows	10,169,043	4,667,373	5,501,670	117.88%
Total assets	<u>43,426,297</u>	<u>35,854,966</u>	<u>7,571,331</u>	<u>21.12%</u>
Current and other liabilities	928,074	1,065,843	(137,769)	-12.93%
Long-term liabilities	2,559,802	2,559,802	-	0.00%
Deferred inflows	6,598,209	9,128,897	(2,530,688)	-27.72%
Total liabilities	<u>10,086,085</u>	<u>12,754,542</u>	<u>(2,668,457)</u>	<u>-20.92%</u>
Net Position:				
Net investment in capital assets	14,496,879	13,467,880	1,028,999	7.64%
Unassigned	<u>12,509,883</u>	<u>9,832,544</u>	<u>2,677,339</u>	<u>27.23%</u>
Total net position	<u>\$ 27,006,762</u>	<u>\$ 23,300,424</u>	<u>\$ 3,706,338</u>	<u>15.91%</u>

The County's assets exceeded liabilities by \$27,006,762 at the close of the fiscal year. The majority of the County's net position is invested in capital assets (land, buildings, and equipment) owned by the County. These assets are not available for future expenditures since they will not be sold. Unassigned net position — the part of net position that can be used to finance day-to-day operations without constraints established by enabling legislation, debt covenants, or other legal requirements — are \$12,509,883 at the end of the year.

## General Governmental Functions

### General Fund

An excess of revenues over expenditures of \$2,751,067 was reported for the calendar year ended December 31, 2023. For comparison purposes, revenues from the General Fund amounted to \$22,457,801 and \$19,271,844 for the calendar years ended December 31, 2023 and 2022, respectively. The sources of revenues for the 2023 calendar year are summarized below.

Description	2023	2022	Dollar	Total
			Change	Percentage
Ad valorem taxes	\$ 12,399,514	\$ 10,580,476	\$ 1,819,038	17.19%
Other taxes	3,453,462	3,182,352	271,110	8.52%
Licenses and permits	134,503	115,789	18,714	16.16%
Intergovernmental	1,040,382	790,257	250,125	31.65%
Fines and forfeitures	789,068	818,629	(29,561)	-3.61%
Depository interest	204,668	63,029	141,639	224.72%
Miscellaneous	1,311,172	984,030	327,142	33.25%
Charges for services	3,125,032	2,737,282	387,750	14.17%
<b>Total revenues</b>	<b>\$ 22,457,801</b>	<b>\$ 19,271,844</b>	<b>\$ 3,185,957</b>	<b>16.53%</b>

Expenditures from the General Fund amounted to \$19,880,594 and \$18,878,468 for the calendar years ended December 31, 2023 and 2022, respectively. An analysis of expenditures for the year is presented as follows:

Description	2023	2022	Dollar	Total
			Change	Percentage
Administrative and general	\$ 2,963,845	\$ 3,276,962	\$ (313,117)	-9.56%
Financial administration	1,337,880	1,228,947	108,933	8.86%
Judicial	1,454,555	1,520,272	(65,717)	-4.32%
Legal	495,730	462,195	33,535	7.26%
Public safety	8,876,553	8,255,086	621,467	7.53%
Public facilities	2,013,952	1,725,138	288,814	16.74%
Capital outlay	1,409,004	1,480,742	(71,738)	-4.84%
Other expenditures	1,329,075	929,126	399,949	43.05%
<b>Total expenditures</b>	<b>\$ 19,880,594</b>	<b>\$ 18,878,468</b>	<b>\$ 1,002,126</b>	<b>5.31%</b>

### Special Revenue Funds

The Road and Bridge Funds, Indigent Health Care Fund, Community Corrections Funds, Juvenile Probation Funds, Law Library Fund, Sheriff Continuing Education Fund, Constables Continuing Education Fund, Courthouse Security Fund, Court Reporter Service Fund, County Clerk Records Management and Preservation Fund, Records Management and Preservation Fund, County Clerk Records Archive Fund, Justice Court Technology Fund, Election Services Contract Fund, County and District Court Technology Fund and American Rescue Plan Fund make up the Special Revenue Funds. These funds had combined revenues of \$9,857,335 and expenditures of \$11,344,491 for the calendar year ended December 31, 2023.

### **Debt Service Fund**

The Certificate of Obligation Debt Service Fund is the Debt Service Fund. During the calendar year ended December 31, 2023, this fund had revenues of \$313,493 and expenditures of \$310,076. These expenditures consisted of principal payments of \$282,253 and interest payments of \$27,823.

### **Proprietary Funds**

The Proprietary Funds consist of the Health and Life Self-Insurance Fund. This internal service fund is used to account for the self-insurance program for disability benefits for county employees. This fund had revenues of \$313,612 and expenses of \$243,465 for the calendar year ended December 31, 2023.

### **Fiduciary Funds**

The County maintains Expendable Trust Funds. These funds consist of the Check Collection and Processing Fund, Court Costs Fund, County Attorney Forfeiture Fund, County Attorney Seizure Fund, Sheriff Forfeiture Fund, Narcotics Unit Seizure Fund, Narcotics Unit Forfeiture Operating Fund, Permanent School Fund, and Permanent School Available Fund. These funds had combined revenues of \$1,669,939 and expenditures of \$1,072,875 for the calendar year ended December 31, 2023.

### Cash Management

The intention of the cash management system is to limit the amount of funds placed in accounts where low or no interest is paid. Cash was fully invested on a timely basis in certificates of deposit during the year to maximize interest earned. The amount of interest earned was \$416,184.

Cash and cash equivalents consist of demand accounts, certificates of deposit and U.S. government securities. The following is a list of cash in each fund for 2023 and 2022.

Fund	2023	2022
General Fund	4,754,821	2,295,542
Special Revenue Fund	6,907,873	8,183,056
Debt Service Fund	3,417	-
Proprietary Fund	395,417	354,896
Fiduciary Funds	12,881,424	13,046,390
Total	<u>\$ 24,942,952</u>	<u>\$ 23,879,884</u>

### Independent Audit

The County requires an annual audit of the books of accounts, financial records, and transactions of all departments of the County by independent certified accountants selected by the Commissioners' Court. This requirement has been complied with and the auditor's opinion has been included in this report.

The financial statements are the responsibility of the County. The responsibility of the independent certified accountants is to express an opinion on the County's financial statements based on their audit. An audit is conducted in accordance with generally accepted auditing standards. Those standards require that the audit be planned and performed in a manner to obtain a reasonable assurance as to whether the financial statements are free of material misstatement.

### Acknowledgments

The preparation of this report could not be accomplished without the efficient and dedicated service of the County Auditor's department and the independent auditors. I should like to express my appreciation to all the members of the department who assisted and contributed to its preparation. I should also like to thank the County Judge and the Commissioners for their interest and support in planning and conducting the financial operations of the County in a responsible and progressive manner.

Respectfully submitted,

Cindy Havelka  
County Auditor  
Fayette County, Texas

**FAYETTE COUNTY, TEXAS**  
**STATEMENT OF NET POSITION**  
**DECEMBER 31, 2023**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 14,953,309
Accounts receivable	283,226
Taxes receivable, net	551,790
Sales tax receivable	265,996
Capital assets:	
Land	2,837,415
Buildings	16,355,302
Equipment	20,320,319
Vehicles	5,054,315
Construction in progress	-
Total capital assets	44,567,351
Less accumulated depreciation	<u>(27,364,418)</u>
Total capital assets, net	<u>17,202,933</u>
Total assets	<u><u>\$ 33,257,254</u></u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows related to pensions	<u>10,169,043</u>
Total Outflows of Resources	<u><u>10,169,043</u></u>
<b>LIABILITIES</b>	
Accounts payable	114,756
Overdrafts	123,079
Due to other funds	9,287
Noncurrent Liabilities:	
Due within one year	680,952
Due in more than one year	2,025,102
Net pension liability	<u>6,868,150</u>
Total liabilities	<u><u>9,821,326</u></u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows related to pensions	<u>6,598,209</u>
Total Deferred Inflows of Resources	<u><u>6,598,209</u></u>
<b>NET POSITION</b>	
Net investment in capital assets	14,496,879
Unassigned	<u>12,509,883</u>
Total net position	<u><u>\$ 27,006,762</u></u>

The accompanying notes are an integral part of this statement.

**FAYETTE COUNTY, TEXAS**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES-**

**ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2023  
WITH COMPARATIVE TOTALS FOR 2022**

	Governmental Fund Types			Fiduciary Fund Types
	General	Special Revenue	Debt Service	Expendable Trusts
<b>REVENUES</b>				
General				
Ad valorem taxes	\$ 12,399,514	\$ 6,547,049	\$ 311,632	\$ -
Other taxes	3,453,462	-	-	-
Licenses and permits	134,503	-	-	-
Intergovernmental revenue	1,040,382	867,695	-	-
Fines and forfeitures	789,068	-	-	-
Depository interest	204,668	176,447	1,861	33,208
Tobacco settlement	-	59,881	-	-
Miscellaneous	1,311,172	406,970	-	1,636,731
Total general	<u>19,332,769</u>	<u>8,058,042</u>	<u>313,493</u>	<u>1,669,939</u>
Charges for services	3,125,032	1,799,293	-	-
Total revenues	<u>22,457,801</u>	<u>9,857,335</u>	<u>313,493</u>	<u>1,669,939</u>
<b>EXPENDITURES</b>				
Administrative and general	2,963,845	3,188,070	282,253	1,012,013
Financial administration	1,337,880	-	-	-
Judicial	1,454,555	-	-	-
Legal	495,730	-	-	-
Public safety	8,876,553	-	-	-
Public transportation	-	6,256,514	-	-
Public facilities	2,013,952	-	-	-
Public health	-	266,834	-	-
Extension service	319,476	-	-	-
Elections	274,309	-	-	-
Rural addressing	103,435	-	-	-
Feral hog program	3,530	-	-	-
Depreciation	2,078,357	-	-	-
Debt service:				
Interest paid	23,969	24,357	27,823	-
Pension related expense	(64,997)	-	-	-
Total expenditures	<u>19,880,594</u>	<u>9,735,775</u>	<u>310,076</u>	<u>1,012,013</u>
Excess (deficit) of revenues over expenditures	2,577,207	121,560	3,417	657,926
Other financing sources (uses)	(71,303)	422,228	-	(4,697)
Excess revenues and other sources over (under) expenditures and other uses	2,505,904	543,788	3,417	653,229
Fund balance, beginning of year	9,045,761	10,693,624	-	3,561,039
Fund balance, end of year	<u>\$ 11,551,665</u>	<u>\$ 11,237,412</u>	<u>\$ 3,417</u>	<u>\$ 4,214,268</u>

The accompanying notes are an integral part of this financial statement.

**Totals**  
**(Memorandum Only)**

<b>2023</b>	<b>2022</b>
\$ 19,258,195	\$ 16,481,455
3,453,462	3,182,352
134,503	115,789
1,908,077	4,520,580
789,068	818,629
416,184	147,804
59,881	47,208
<u>3,354,873</u>	<u>2,739,875</u>
<u>29,374,243</u>	<u>28,053,692</u>
<u>4,924,325</u>	<u>4,475,370</u>
<u>34,298,568</u>	<u>32,529,062</u>
7,446,181	7,172,903
1,337,880	1,228,947
1,454,555	1,520,272
495,730	462,195
8,876,553	8,255,086
6,256,514	6,316,849
2,013,952	1,725,138
266,834	299,860
319,476	305,427
274,309	360,453
103,435	95,952
3,530	250
<u>2,078,357</u>	<u>1,846,615</u>
76,149	81,301
<u>(64,997)</u>	<u>(1,635,778)</u>
<u>30,938,458</u>	<u>28,035,470</u>
3,360,110	4,493,592
<u>346,228</u>	<u>379,765</u>
3,706,338	4,873,357
<u>23,300,424</u>	<u>18,427,067</u>
<u>\$ 27,006,762</u>	<u>\$ 23,300,424</u>

**FAYETTE COUNTY, TEXAS**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2023**

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 4,754,821	\$ 9,803,071	\$ 14,557,892
Accounts receivable	283,226	-	283,226
Taxes receivable, net	551,790	-	551,790
Sales tax receivable	265,996	-	265,996
<b>Total assets</b>	<b><u>5,855,833</u></b>	<b><u>9,803,071</u></b>	<b><u>15,658,904</u></b>
<b>LIABILITIES</b>			
Accounts payable	-	22,608	22,608
Overdrafts	-	123,079	123,079
Due to other funds	9,287	-	9,287
Deferred tax revenue	551,790	-	551,790
<b>Total liabilities</b>	<b><u>561,077</u></b>	<b><u>145,687</u></b>	<b><u>706,764</u></b>
<b>FUND BALANCES</b>			
Unassigned	4,020,464	-	4,020,464
Assigned	1,274,292	-	1,274,292
Restricted for debt service	-	3,417	3,417
Restricted for capital projects	-	-	-
Restricted for special revenue and expendable trust funds	-	9,653,967	9,653,967
<b>Total fund balances</b>	<b><u>5,294,756</u></b>	<b><u>9,657,384</u></b>	<b><u>14,952,140</u></b>
<b>Total liabilities and fund balances</b>	<b><u>\$ 5,855,833</u></b>	<b><u>\$ 9,803,071</u></b>	<b><u>\$ 15,658,904</u></b>

The accompanying notes are an integral part of this statement.

**FAYETTE COUNTY, TEXAS****RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET****TO THE STATEMENT OF NET POSITION****DECEMBER 31, 2023**

Total fund balances - governmental funds balance sheet	\$ 14,952,140
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not reported in the funds.	17,202,933
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	551,790
The assets and liabilities of internal service funds are included in governmental activities.	303,269
Payable for bond principal and capitalized lease principal which are not due in the current period are not reported in the funds.	(2,706,054)
Recognition of the County's net pension liability is not reported in the funds	(6,868,150)
Deferred resources inflows related to the pension plan are not reported in the funds	(6,598,209)
Deferred resources outflows related to the pension plan are not reported in the funds	<u>10,169,043</u>
Net position of governmental activities - statement of net position	<u>\$ 27,006,762</u>

The accompanying notes are an integral part of this statement.

**FAYETTE COUNTY, TEXAS**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND**

**CHANGES IN FUND BALANCES -GOVERNMENTAL FUNDS**

**FOR THE YEAR ENDED DECEMBER 31, 2023**

	<u>General</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>REVENUES</b>			
General			
Ad valorem taxes	\$ 12,399,514	\$ 6,858,681	\$ 19,258,195
Other taxes	3,453,462	-	3,453,462
Licenses and permits	134,503	-	134,503
Intergovernmental revenue	1,219,548	867,695	2,087,243
Fines and forfeitures	789,068	-	789,068
Depository interest	204,668	211,516	416,184
Tobacco settlement	-	59,881	59,881
Miscellaneous	<u>1,311,172</u>	<u>2,043,701</u>	<u>3,354,873</u>
Total general	19,511,935	10,041,474	29,553,409
Charges for services	<u>3,125,032</u>	<u>1,799,293</u>	<u>4,924,325</u>
Total revenues	<u>22,636,967</u>	<u>11,840,767</u>	<u>34,477,734</u>
<b>EXPENDITURES</b>			
Administrative and general	3,394,887	4,200,083	7,594,970
Financial administration	1,337,880	-	1,338,105
Judicial	1,454,555	-	1,454,555
Legal	495,730	-	495,730
Public safety	8,891,122	-	8,891,122
Public transportation	-	6,256,514	6,256,514
Public facilities	2,013,952	-	2,013,952
Public health	-	266,834	266,834
Extension service	319,476	-	319,476
Elections	274,309	-	274,309
Rural addressing	103,435	-	103,435
Feral hog program	3,530	-	3,530
Capital outlay	1,409,004	1,452,342	2,861,346
Debt service:			
Interest paid	23,969	52,180	76,149
Principal retired	<u>92,748</u>	<u>499,489</u>	<u>592,237</u>
Total expenditures	<u>19,814,597</u>	<u>12,727,442</u>	<u>32,542,039</u>
Excess (deficit) of revenues over expenditures	2,822,370	(886,675)	1,935,695
Other financing sources (uses)	<u>(71,303)</u>	<u>417,531</u>	<u>346,228</u>
Excess revenues and other sources over (under) expenditures and other uses	2,751,067	(469,144)	2,281,923
Fund balance, beginning of year	2,543,689	10,126,528	12,670,217
Fund balance, end of year	<u>\$ 5,294,756</u>	<u>\$ 9,657,384</u>	<u>\$ 14,952,140</u>

The accompanying notes are an integral part of this financial statement.

**FAYETTE COUNTY, TEXAS****RECONCILIATION OF THE GOVERNMENTAL FUNDS NET CHANGE IN FUND BALANCES  
TO THE STATEMENT OF ACTIVITIES CHANGE IN NET POSITION  
DECEMBER 31, 2023**

Net change in fund balances - total governmental funds	\$ 2,281,923
Amounts reported for governmental activities in the statement of activities are different because:	
Capital outlays are not reported as expenses in the statement of activities.	2,861,346
The depreciation of capital assets used in governmental activities is not reported in the funds.	(2,078,357)
Repayment of bond principal and capitalized lease principal is an expenditure in the funds but is not an expense in the statement of activities.	246,010
Change in internal service fund is not included in net change of fund balance	70,147
Net change in deferred revenues is not recorded in statement of activities	260,272
Change in County's net pension liability is not reported in the funds	<u>64,997</u>
Change in net position of governmental activities - statement of activities	<u>\$ 3,706,338</u>

The accompanying notes are an integral part of this statement.

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**FAYETTE COUNTY, TEXAS**  
*STATEMENT OF NET POSITION*  
**INTERNAL SERVICE FUND**  
*FOR THE YEAR ENDED DECEMBER 31, 2023*

	<u>Nonmajor</u> <u>Internal Service</u> <u>Fund</u>
	<u>Internal</u> <u>Service Funds</u>
<b>ASSETS:</b>	
<b>Current Assets:</b>	
<b>Cash and cash equivalents</b>	\$ 395,417
<b>Total Current Assets</b>	<u>395,417</u>
<b>Total Assets</b>	<u><u>\$ 395,417</u></u>
<b>LIABILITIES:</b>	
<b>Accounts payable</b>	\$ 92,148
<b>Total Liabilities</b>	<u>92,148</u>
<b>NET POSITION:</b>	
<b>Unassigned</b>	<u>303,269</u>
<b>Total Net Position</b>	<u><u>\$ 303,269</u></u>

The accompanying notes are an integral part of these statements.

**FAYETTE COUNTY, TEXAS**

*STATEMENT OF REVENUES, EXPENSES AND CHANGES  
IN FUND NET POSITION - INTERNAL SERVICE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2023*

	Nonmajor Internal Service Fund	Internal Service Funds
<b>OPERATING REVENUES:</b>		
Employee HRA account contributions	\$ 312,718	
Miscellaneous	894	
		<hr/>
Total revenues		313,612
<b>OPERATING EXPENSES:</b>		
Claims	243,465	
Total expenses	<hr/>	<hr/>
		243,465
Excess (deficit) of revenues over expenses		70,147
Other financing sources (uses)		
Operating transfers out		
Total other financing sources (uses)		
		<hr/>
Change in Net Position		70,147
Total Net Position, beginning of year		<hr/>
		233,122
Total Net Position, end of year	\$ 303,269	<hr/>

The accompanying notes are an integral part of these statements.

**FAYETTE COUNTY, TEXAS**  
**STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

	<u>Nonmajor Internal Service Fund</u>
	<u>Internal Service Funds</u>
<b><i>CASH FLOWS FROM OPERATING ACTIVITIES:</i></b>	
Net income(loss)	\$ 70,147
Adjustments to reconcile net income to net cash flow used for operating activities:	
Decrease in accounts payable	<u>(29,626)</u>
Net cash provided by operating activities	<u>40,521</u>
<b><i>CASH FLOWS FROM INVESTING ACTIVITIES:</i></b>	
Redemption of U.S. government securities	-
Purchase of U.S. government securities	-
Net cash used in investing activities	<u>-</u>
<b><i>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</i></b>	
Transfer to other funds	-
Net cash provided by capital and related financing activities	<u>-</u>
<b><i>NET INCREASE IN CASH</i></b>	<b>40,521</b>
Cash and cash equivalents, beginning of year	<u>354,896</u>
Cash and cash equivalents, end of year	<u><b>\$ 395,417</b></u>

The accompanying notes are an integral part of these statements.

**FAYETTE COUNTY, TEXAS**  
*STATEMENT OF NET POSITION*  
*AGENCY FUNDS*  
*DECEMBER 31, 2023*

	<u>Agency</u> <u>Funds</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 9,989,103
Due from other funds	<u>9,287</u>
 Total assets	 <u>\$ 9,998,390</u>
<b>LIABILITIES</b>	
Overdrafts	\$ 9,287
Taxes collected in advance	3,906,356
Due to other entities	<u>6,082,747</u>
 Total liabilities and net position	 <u>\$ 9,998,390</u>

The accompanying notes are an integral part of these statements

**FAYETTE COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023**

**NOTE 1 - SUMMARY OF ACCOUNTING POLICIES**

The financial statements of Fayette County, Texas (“County”) have been prepared in accordance with generally accepted accounting principles. The Governmental Accounting Standards Board (“GASB”) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The most significant accounting and reporting policies of the County are described in the following notes to the financial statements.

**A. Reporting Entity**

The County is a public corporation and a political subdivision of the State of Texas. The County is governed by the Commissioners Court, composed of four County Commissioners and the County Judge, all of whom are elected officials.

This report includes the financial statements of the funds and account groups required to account for the activities, organizations and functions of the County for which the Commissioners Court has oversight responsibility. The criteria for including activities in the County’s reporting entity are in conformity with the National Council on Governmental Accounting (NCGA) Statement 3 “Defining the Governmental Entity” and Interpretation No. 7 adopted by GASB.

In evaluating how to define the reporting entity, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in the preceding paragraph. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body’s ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities. It has been determined, based on the above, that the reporting entity of Fayette County, Texas, effective for the year ended December 31, 2023, includes all the funds and account groups of the County.

Certain other significant governmental entities providing services within the County are administered by separate boards or commissions, are not subject to oversight by the Commissioners Court, and are responsible for their own fiscal matters. Consequently, financial information for the following entities is not included within the scope of these financial statements:

Fayette County Central Appraisal District  
La Grange Independent School District

**FAYETTE COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023**

**NOTE 1 - SUMMARY OF ACCOUNTING POLICIES (Continued)**

**B. Basic Financial Statements**

Basic financial statements are presented at both the government-wide and fund financial level. Both levels of statements categorize primary activities as either governmental or business-type.

Government-wide financial statements report information about the reporting unit as a whole. For the most part, the effect of interfund activity has been removed from these statements. These statements focus on the sustainability of the District as an entity and the change in aggregate financial position resulting from the activities of the year. These aggregated statements consist of the Statement of Net Assets and the Statement of Activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or business-type activity are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or business-type activity. Program revenues include charges to customers or applicants who purchase, use, or directly benefit from services or privileges provided by a given function or business-type activity. Other items not reported as program revenues are reported instead as general revenues.

**C. Fund Accounting**

The County uses funds to report on 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 government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. The following is a description of the various funds of Fayette County:

**Governmental Fund Types**

**General Fund** - The General Fund is used to account for all financial transactions not properly includable in other funds. The principle sources of revenue of the General Fund are ad valorem taxes, depository interest, permit fees, and fines and forfeitures. Expenditures are for administrative and general, financial administration, judicial, legal, public safety, public transportation, public facilities, conservation, and capital outlay.

**Special Revenue Funds** - Special Revenue Funds are used to account for revenues that are legally restricted to expenditures for specific purposes.

**Debt Service Funds** - Debt Service Funds are used to account for the accumulation of financial resources for payment of principal, interest and related costs on general long-term debt paid primarily from taxes levied by the County. The fund balance of the Debt Service Fund is reserved to signify the amounts that are restricted exclusively for debt service expenditures.

**Proprietary Fund Types**

**Internal Service Funds** - Internal Service Funds are 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.

**FAYETTE COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023**

**NOTE 1 - SUMMARY OF ACCOUNTING POLICIES (Continued)**

**C. Fund Accounting (Continued)**

**Fiduciary Fund Types**

**Trust Funds** - Trust Funds consist of resources received and held by the governmental unit as trustee to be expended or invested in accordance with the conditions of the trust.

**Agency Funds** - Agency Funds are used to account for assets held by the County in a trustee, custodian, or agent capacity. These funds are custodial in nature and do not involve measurement of results of operations.

**D Basis of Accounting**

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. Revenues are recognized as soon as they are both measurable and available. A one-year availability period is used for revenue recognition. Expenditures are recorded when the related fund liability is incurred.

The County reports deferred revenue on its governmental fund balance sheet. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition on the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

**E. Cash and Cash Equivalents**

Cash and cash equivalents include amounts in demand deposits, money market funds, change funds, and short-term certificates of deposit with a maturity date within three months of the date acquired by the government.

**F. Capital Assets**

Capital assets, which include land, infrastructure, buildings and improvements, machinery and equipment and construction in progress are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets 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 estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

**FAYETTE COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023**

**NOTE 1 - SUMMARY OF ACCOUNTING POLICIES (Continued)**

**F. Capital Assets (Continued)**

Infrastructure, buildings and improvements, and machinery and equipment of the County are depreciated using the straight line method over the following estimated useful lives:

Infrastructure	40 – 50 years
Buildings and improvements	20 – 40 years
Machinery and equipment	5 – 10 years

**G. Fund Equity**

Contributed capital is recorded in proprietary funds that have received contributions from other funds. Reserves represent those portions of fund equity not appropriate for expenditure or legally segregated for a specific future use.

**H. Interfund Transfers**

Transfers between funds, which would be treated as revenues or expenditures if they were conducted with unrelated parties, have been shown as revenues to the recipient fund and expenditures to the disbursing fund. Transfers that comprise of reimbursement of expenditures made by one fund for another are shown as a reduction of total expenditures made by one fund and expenditures of the disbursing fund. Recurring annual transfers between two or more budgetary funds for the purpose of shifting resources from the fund legally required to receive the revenue to the fund authorized to expend the revenue are classified as operating transfers. Operating transfers are shown as separate revenue and expenditure items and are classified as other financing sources and uses. Non-recurring transfers of equity between funds (residual equity transfers) are reported as additions or deductions from the beginning fund balance.

**I. Statement of Cash Flows**

For the purpose of the Statement of Cash Flows, the Proprietary Fund considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

**J. Memorandum Only - Total Columns**

Total columns on the financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or changes in financial position in conformity with cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles. Neither are such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**K. Comparative Data**

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the County's financial position and operations. However, comparative data have not been presented in all statements because their inclusion would make certain statements unduly complex and difficult to understand.

**FAYETTE COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023**

**NOTE 1 - SUMMARY OF ACCOUNTING POLICIES (Continued)**

**L Other Accounting Policies**

Fund balances of the governmental funds are classified as follows:

Nonspendable Fund Balance – Fund balance reported as “nonspendable” represents fund balance associated with inventory or prepaid items. The cash outlay for these types of items has already been made and, therefore, the resources represented by this fund balance classifications cannot be spent again.

Restricted Fund Balance – Fund balance reported as “restricted” represents amounts that can be spent only on the specific purposes stipulated by law or the external providers of those resources.

Committed Fund Balance – Fund balance reported as “committed” represents amounts that can be spent only for the specific purposes determined by a formal action of our County’s highest level of decision-making authority.

Assigned Fund Balance – Fund balance reported as “assigned” represents amounts intended to be used for specific purposes, but not meeting the criteria to be reported as “committed” or “restricted” fund balance. Our governing body may grant to an administrator within the organization the authority to assign fund balance.

Unassigned Fund Balance – Fund balance reported as “unassigned” represents the residual classification of fund balance and includes all spendable amounts not contained within the other classifications. These amounts are unconstrained in that they may be spent for any purpose.

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

**NOTE 2 - LEGAL COMPLIANCE - BUDGETS**

The County Judge is, by statute, the budget officer of the County. After being furnished budget guidelines by the County Judge and Commissioners Court, the County Auditor prepares an estimate of revenues and a compilation of requested departmental expenditures. Department officials appear before the Commissioners Court for departmental review. A proposed budget is prepared by the County Auditor, and then submitted to the Commissioners Court. Before determining the final budget, the Commissioners Court may increase or decrease the amounts requested by the various departments. Final budgeted amounts may not exceed the County Auditor’s estimate of revenues and estimated cash balance at January 1 of the budgeted year. Budgets are adopted for the general, special revenue, capital project and debt service funds by the first regular session of the Commissioners Court in December.

Amendments may be made on a line item basis for emergencies during the year upon approval by the Commissioners Court. The final amended budget is used in this report. The County Auditor is responsible for monitoring expenditures to keep them from exceeding budgeted appropriations and for keeping the members of the Commissioners Court advised of the condition of the various funds and accounts.

**FAYETTE COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023**

**NOTE 2 - LEGAL COMPLIANCE – BUDGETS (Continued)**

Expenditures may not legally exceed budgeted appropriations at the activity level. The County chose not to adopt formal budgets for state monies received for juvenile and adult probation programs. These programs were approved and budgeted through state agencies in lieu of the County's budgeting procedures. All annual appropriations lapse at year-end.

For fiscal year ended December 31, 2023, the original budgeted revenues and final current amended budgeted revenues are as follows:

<u>Fund Type</u>	<u>Original Budget</u>	<u>Current Budget</u>	<u>Difference</u>
General Fund	\$ 19,719,291	\$ 21,261,281	\$ 1,541,990
Special Revenue Funds	7,287,613	7,287,613	-
Debt Service Fund	310,800	312,500	1,700
<b>Totals</b>	<b>\$ 27,317,704</b>	<b>\$ 28,861,394</b>	<b>\$ 1,543,690</b>

For fiscal year ended December 31, 2023, the original budgeted expenditures and final current budgeted expenditures are as follows:

<u>Fund Type</u>	<u>Original Budget</u>	<u>Current Budget</u>	<u>Difference</u>
General Fund	\$ 20,281,432	\$ 19,034,296	\$(1,247,136)
Special Revenue Funds	8,098,806	7,441,135	(657,671)
Debt Service Fund	310,076	310,076	-
<b>Totals</b>	<b>\$ 28,690,314</b>	<b>\$ 26,785,507</b>	<b>\$(1,904,807)</b>

**NOTE 3 - CASH AND INVESTMENTS**

Deposits (cash and certificates of deposit) are carried at cost, which approximates market value. The County's cash deposits at December 31, 2023, were entirely covered by FDIC insurance or by pledged collateral held by the County's agent bank. The deposits were collateralized in accordance with Texas law. Deposits were properly secured at all times.

The County's investment policy allows investments in:

- (1) obligations of the United States and the State of Texas or their agencies;
- (2) other obligations, the principal of and interest on which are unconditionally guaranteed by the State of Texas or the United States; and
- (3) certificates of deposit issued by state and national banks domiciled in Texas that are insured by the FDIC or secured by obligations described above.

**FAYETTE COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023  
NOTE 3 - CASH AND INVESTMENTS (Continued)**

The cash deposits held at financial institutions can be categorized according to three levels of risk. These three levels of risk are:

Category 1	Deposits which are insured or collateralized with securities held by the entity or by its agent in the entity's name.
Category 2	Deposits which are collateralized with securities held by the pledging financial institutions trust department or agent in the entity's name.
Category 3	Deposits which are not collateralized.

Based on these three levels of risk, all the District's cash deposits are classified as category 1.

**Temporary Investments**

Similar to cash deposits, investments held at a financial institution can be categorized according to three levels of risk. These three levels of risk are:

Category 1	Investments that are insured, registered or held by the entity or by its agent in the entity's name.
Category 2	Investments that are uninsured and unregistered held by the counterparty's trust department or agent in the entity's name.
Category 3	Uninsured and unregistered investments held by the counterparty, its trust department or its agent, but not in the entity's name.

Based on these three levels of risk, all of the District's investments are classified as category 1.

**NOTE 4 - INTERFUND TRANSFERS**

Operating transfers for the calendar year ended December 31, 2023 were as follows:

Transfers To	Transfers From	Amount
Special Revenue Fund	General Fund	\$ 34,000
Special Revenue Fund	General Fund	42,000
General Fund	Expendable Trust Fund	4,697

**NOTE 5 - PROPERTY TAXES**

Property taxes for Fayette County are levied each January 1 on the assessed value as of the preceding January 1 for all taxable real and personal property. On January 1, at the time of assessment, an enforceable lien is attached to the property for property taxes. Appraised values are determined by the Fayette County Appraisal District equal to 100% of the appraised market value as required by the State Property Tax Code. Fayette County Appraisal District collects property taxes for Fayette County. Real property must be appraised at least every four years. Taxpayers and taxing units may challenge appraisals of the Appraisal District through various appeals and, if necessary, legal action.

**FAYETTE COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023**

**NOTE 5 - PROPERTY TAXES (Continued)**

The County is responsible for setting the tax rate for Fayette County, Texas, only. The County adopted the 2023 tax rate, per \$100 of taxable value based upon the assessed values of property of \$4,255,812,753 as determined by the Central Appraisal District, as follows:

	<u>Rate</u>
General Fund	\$ .26806
Fire Departments	.02000
Special Revenue:	
Road & Bridge	.02000
Road & Bridge Special	<u>.12701</u>
Total Special Revenue	.14701
Debt Service	<u>.00712</u>
Total	<u>\$ .44219</u>

The County had delinquent taxes receivable at December 31, 2023 of \$689,737. An allowance for uncollectible taxes is \$137,947 at December 31, 2023. The net taxes receivable was \$551,790 which is reflected on the General Fund – Balance Sheet at December 31, 2023.

**NOTE 6 - ADVANCE COLLECTION OF AD VALOREM TAXES**

Ad valorem taxes are levied each October 1, and are due January 31 of the following year. The County adopts its annual budget and tax rate based on revenues from the taxes levied on October 1 of the fiscal year. Taxes collected between October 1 and December 31 are accounted for as advance collection of 2023 budget year taxes at December 31. These property taxes are recognized as tax revenues in the next budget year. Taxes collected in advance at December 31, 2023 were \$3,906,356.

**NOTE 7 - PENSION OBLIGATION**

**Texas County and District Retirement System (TCDRS)**

**A. Plan Description**

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit plan in the state-wide 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 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768.

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

**FAYETTE COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023**

**NOTE 7 - PENSION COSTS (Continued)**

**A. Plan Description (Continued)**

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

**B. Benefits**

TCDRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the County, within the options available in the state statutes governing TCDRS.

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

Inactive employees ( or their beneficiaries) currently receiving benefits	146
Inactive employees entitled to but not yet receiving benefits	203
Active employees	232
	<hr/>
	581
	<hr/>

**C. Contributions**

The contribution rate for employees in TCDRS is 7% of employee gross earnings, and the County Percentage is 14.92%, both as adopted by the governing body of the County. Under the state law governing TCDRS, the contribution rate for each County is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

The County's contributions to TCDRS for the year ended December 31, 2023, were \$1,719,533 and were equal to the required contributions.

**D. Net Pension Liability**

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

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by

**FAYETTE COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023**

**NOTE 7 - PENSION COSTS (Continued)**

**D. Net Pension Liability (Continued)**

adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Benchmark	Target Allocation (1)	Geometric Real Rate of Return (2)
U.S. Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.95%
Global Equities	MSCI World (net) Index	2.50%	4.95%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	5.00%	4.95%
Int'l Equities - Emerging Markets	MSCI Emerging Markets (net) Index	6.00%	4.95%
Investment-Grade Bonds	Bloomberg U.S. Aggregate Bond Index	3.00%	2.40%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	3.39%
Direct Lending	Morningstar LSTA US Leveraged Loan TR USD Index	16.00%	6.95%
Distressed Debt	Cambridge Associates Distressed Securities Index (3)	4.00%	7.60%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.15%
Master Limited Partnerships	Alerian MLP Index	2.00%	5.30%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index (4)	6.00%	5.70%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index (5)	25.00%	7.95%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	2.90%
Cash Equivalents	90-Day U. S. Treasury	2.00%	0.20%

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

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

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

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

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

**E. Discount Rate**

The discount rate used to measure the Total Pension Liability (Asset) was 7.60%. The projection of cash flows used to determine 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 (Asset).

**FAYETTE COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023**

**NOTE 7 - PENSION COSTS (Continued)**

**F. Changes in the Net Pension Liability**

	Increase (Decrease)		
	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Position Liability/(Asset) (a) - (b)
Balance as of December 31, 2022	\$ 68,643,421	\$ 69,742,632	\$ (1,099,211)
Changes for the year:			
Service cost	1,411,003	-	1,411,003
Interest on total pension liability (1)	5,199,090	-	5,199,090
Effect of plan changes (2)	-	-	-
Effect of economic/demographic gains or losses	(362,809)	-	(362,809)
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(153,878)	(153,878)	-
Benefit payments	(3,198,207)	(3,198,207)	-
Administrative expenses	-	(37,898)	37,898
Member contributions	-	766,668	(766,668)
Net investment income	-	(4,007,292)	4,007,292
Employer contributions	-	1,634,100	(1,634,100)
Other (3)	-	(75,655)	75,655
Balance as of December 31, 2023	<u>\$ 71,538,620</u>	<u>\$ 64,670,470</u>	<u>\$ 6,868,150</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.

**G. 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 percentage point lower (6.60%) or 1 percentage point higher (8.60%) than the current rate:

	1%	Current	1%
	Decrease	Discount Rate	Increase
	6.60%	7.60%	8.60%
Total Pension Liability	\$ 80,966,102	\$ 71,538,620	\$ 63,663,929
Fiduciary Net Position	64,670,469	64,670,470	64,670,469
Net Pension Liability / (Asset)	<u>\$ 16,295,633</u>	<u>\$ 6,868,150</u>	<u>\$ (1,006,540)</u>

**H. Pension Plan Fiduciary Net Position**

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TCDRS financial report. That report may be obtained on the Internet at [www.tcdrs.org](http://www.tcdrs.org).

**FAYETTE COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023**

**NOTE 7 - PENSION COSTS (Continued)**

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

For the year ended December 31, 2022, the County recognized pension expense of \$(1,635,778). At December 31, 2022, the County reported deferred outflows and inflows of resources related to pensions from the following sources:

	Original Amount (a)	Date Established (b)	nition Period (c)	Original Amount Recognized for 2022(1) (a) / (c)	Original Amount Recognized for 2022(1) Balances of Deferred Inflows and Outflows as of 12/31/2022	
					Inflows	Outflows
Investment (gains) or losses	\$ 9,268,008	12/31/2022	5.0	\$ 1,853,602	\$ -	\$ 7,414,406
	(8,278,753)	12/31/2021	5.0	(1,655,751)	4,967,251	-
	(1,224,175)	12/31/2020	5.0	(244,835)	489,670	-
	(3,950,125)	12/31/2019	5.0	(790,025)	790,025	-
	4,815,315	12/31/2018	5.0	963,063	-	-
Economic/demographic (gains) or losses	(362,809)	12/31/2022	4.0	(90,702)	272,107	-
	(239)	12/31/2021	4.0	(60)	119	-
	251,247	12/31/2020	4.0	62,812	-	62,811
	251,100	12/31/2019	5.0	50,220	-	50,220
	(363,038)	12/31/2018	5.0	(72,606)	-	-
Assumption changes or inputs	-	12/31/2022	4.0	-	-	-
	(158,073)	12/31/2021	4.0	(39,518)	79,037	-
	3,688,295	12/31/2020	4.0	922,074	-	922,073
Employer contributions made subsequent to measurement date						1,719,533
				\$ 958,274	\$ 6,598,209	\$ 10,169,043

(1) Investment (gains)/losses are recognized in pension expense over a period of five years; economic/demographic (gains)/losses and assumption changes or inputs are recognized over the rounded average remaining service life for all active, inactive, and retired members. The current year recognition period is calculated as follows:

Status	Count	Remaining Service	Recognition Period
Current Active Members	232	2,609	N/A
Current Inactive Members	203	-	N/A
Current Retirees and Beneficiaries	146	-	N/A
Total (Recognition Period is Rounded)	581	2,609	4

(2) Any eligible employer contributions made subsequent to the measurement date through the employer's fiscal year end should be reflected as deferred outflows as outlined in Appendix D of this report.

**FAYETTE COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023**

**NOTE 7 - PENSION COSTS (Continued)**

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

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

Year ended December 31	
2023	\$ 67,815
2024	(177,264)
2025	107,150
2026	<u>1,853,600</u>
	<u><u>\$ 1,851,301</u></u>

**NOTE 8 – SELF INSURANCE FUNDS**

**A. Health and Life Self Insurance Fund**

The health and life self-insurance fund was established in 1989 by the Commissioners Court as a self-insurance program for health and life benefits for County employees.

During the calendar year ended December 31, 2023, \$312,718 was received from employee HRA contributions and \$894 was miscellaneous revenues. Expenses were \$243,465 for claims. Fund equity as of December 31, 2023 was \$303,269.

Resources to pay claims for the above self insurance funds are derived from the General Fund, Road & Bridge Funds, and Probation Funds and are recorded as revenues of the internal service funds and expenditures of the General Fund, Road & Bridge Funds, and Probation Funds in accordance with NCGA Interpretation 11, Claims and Judgment Transactions for Governmental Funds. It is management's opinion that fund equities of the self-insurance fund plus revenues for fiscal year 2023 will be adequate to fund estimated liabilities.

**FAYETTE COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023**

**NOTE 9 - FIXED ASSETS**

Activity for general fixed assets that are capitalized by the County is summarized below:

	<u>Balance</u> <u>1/1/2023</u>	<u>Additions</u>	<u>Dispositions</u>	<u>Balance</u> <u>12/31/2023</u>
Land	\$ 2,190,564	\$ 646,851	\$ -	\$ 2,837,415
Buildings	14,821,345	1,533,957	-	16,355,302
Equipment	19,291,550	1,123,292	(94,523)	20,320,319
Vehicles	4,242,431	811,884	-	5,054,315
Construction in progress	1,254,638	-	(1,254,638)	-
Total capital assets	\$ 41,800,528	\$ 4,115,984	\$ (1,349,161)	\$ 44,567,351
Accumulated depreciation				
Buildings	(8,112,945)	(375,172)	-	(8,488,117)
Equipment	(14,123,171)	(1,324,450)	(94,523)	(15,353,098)
Vehicles	(3,144,468)	(378,735)	-	(3,523,203)
Total accumulated depreciation	(25,380,584)	(2,078,357)	(94,523)	(27,364,418)
Total capital assets, net	<u>\$ 16,419,944</u>	<u>\$ 2,037,627</u>	<u>\$ (1,254,638)</u>	<u>\$ 17,202,933</u>

**NOTE 10 – LEASE OBLIGATIONS**

The County has commitments under several operating lease agreements for equipment, office space, warehouse space and land. Generally, these lease agreements are cancelable by the County at any time. The County's management does feel, however, that such leases will generally be renewed or replace each year. Total rent expense under operating leases was approximately \$24,784 for the year ended December 31, 2023.

The County is obligated on debt that consists of capitalized lease-purchase agreements for the following at December 31, 2023:

<u>Description</u>	<u>Note Agreement</u> <u>Dated</u>	<u>Interest</u> <u>Rate</u>	<u>Balance</u> <u>12/31/2023</u>
Vote Tabulation Equipment	May 15, 2019	2.74%	\$ 34,906
Energy Improvements	July 1, 2019	3.41%	588,161
John Deere Loader	November 13, 2019	2.24%	28,834
John Deere Maintainer	March 14, 2020	1.94%	86,111
JD Maintainer and Bomag Drum Roller	June 30, 2021	2.23%	186,122
Bearcat Asphalt Distributor Truck	November 17, 2021	2.74%	120,829
JD Backhoe, JD Cab Tractor and New Holland Tractor	October 1, 2022	4.00%	219,455
Case Backhoe	February 23, 2023	4.97%	113,000
John Deere Front End Loader	April 27, 2023	5.11%	233,228
			<u>\$ 1,610,646</u>

**FAYETTE COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023**

**NOTE 10 – LEASE OBLIGATIONS (Continued)**

Future minimum lease payments for all capital leases are as follows:

Year ending December 31,	General Long-term Debt Account Group
2024	\$ 451,864
2025	384,481
2026	338,159
2027	187,339
2028	124,911
Thereafter	<u>324,206</u>
Minimum lease payments for all capital leases	1,810,960
Less amount representing interest	<u>(200,314)</u>
Present value of minimum lease payments	<u><u>\$ 1,610,646</u></u>

**NOTE 11 – CERTIFICATES OF OBLIGATION**

The County authorized on July 10, 2017 to issue “Fayette County, Texas Certificates of Obligation Series 2017.” The bonds, which bear interest at 1.90% and are dated July 15, 2017, were issued in the original amount of \$1,400,000 for the purpose of paying contractual costs and obligations of Fayette County’s share of the cost of construction of the Fayette County Emergency Medical Building. The bonds, in denominations of \$5,000 are numbered serially from 1 to 280, and mature each August 1, beginning August 1, 2018. The bonds can be redeemed at any annual August 1 maturity date by giving a 30 day notice. The bonds are secured by a lien on property taxes of the County. Bonds outstanding at December 31, 2023 were \$570,389.

The County authorized on June 18, 2018 to issue “Fayette County, Texas Limited Tax Notes, Series 2018.” The notes, which bear interest at 2.95% and are dated June 15, 2018, were issued in the original amount of \$500,000 for the purpose of paying in whole or in part of contractual obligations incurred or to be incurred for completion of construction and equipping of new emergency medical services (“EMS”) headquarters and EMS station one building; remodel and convert an existing EMS building for justice of the peace offices and related courtroom; construct new justice of the peace offices and related courtroom; construct offices for department of public safety or county dispatch station; and repairs or renovations to county owned buildings (the “Project”). The note shall be issued initially as a single Note in the amount of \$500,000. Notes may be transferred or exchanged in authorized denominations of \$5,000 or integral multiples thereof. The notes mature each February 15, beginning February 15, 2020. The notes can be redeemed at any annual February 15 maturity date by giving a 30 day notice. The notes are secured by a lien on property taxes of the County. Notes outstanding at December 31, 2023 were \$142,856.

The County authorized on April 22, 2023 to issue “Fayette County, Texas Limited Tax Notes, Series 2023.” The notes bear interest at 1.90% and are dated May 27, 2023, were issued in the original amount of \$525,000 for the purpose of purchasing and renovating a building. Notes may be transferred or exchanged in authorized denominations of \$5,000 or integral multiples thereof. The notes mature each May 27, beginning May 27, 2023. The notes can be redeemed at any annual May 27 maturity date by giving a 30 day notice. The notes are secured by a lien on property taxes of the County. Notes outstanding at December 31, 2023 were \$382,163.

**FAYETTE COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023**

**NOTE 11 – CERTIFICATES OF OBLIGATION (Continued)**

The summary of bonded indebtedness is as follows:

	<u>Series 2017</u>	<u>Series 2018</u>	<u>Series 2021</u>	<u>Total</u>
Interest rates	1.90%	2.95%	2.95%	
Interest dates	8/1;2/1	2/15	2/15	
Final maturity	8/1/2027	2/15/2025	2/15/2025	
Authorized	\$ 1,400,000	\$ 500,000	\$ 525,000	
Balance, December 31, 2022	\$ 709,106	\$ 214,284	\$ 454,271	\$ 1,377,661
Bond issued	-	-	-	-
Bonds retired	(138,717)	(71,428)	(72,108)	(282,253)
Balance, December 31, 2023	<u>\$ 570,389</u>	<u>\$ 142,856</u>	<u>\$ 382,163</u>	<u>\$ 1,095,408</u>

The annual debt service requirements to maturity, including principal and interest, for long-term debt as of December 31, 2023 are as follows:

Year Ending December 31,	Series 2017		Series 2018		Series 2021	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 141,353	\$ 11,052	\$ 71,428	\$ 3,175	\$ 73,494	\$ 7,473
2025	144,015	8,390	71,428	1,062	74,947	6,019
2026	146,775	5,630	-	-	76,409	4,557
2027	138,246	2,842	-	-	77,899	3,068
2028	-	-	-	-	79,414	1,553
	<u>\$ 570,389</u>	<u>\$ 27,914</u>	<u>\$ 142,856</u>	<u>\$ 4,237</u>	<u>\$ 382,163</u>	<u>\$ 22,670</u>

**NOTE 12 – TOBACCO SETTLEMENT REVENUE**

During the year ended December 31, 2023, the County received a distribution of proceeds from the tobacco settlement agreement signed by the State of Texas and American Tobacco Company, et al. The County received a total of \$59,881 of which the Commissioner's Court budgeted the entire amount to the Indigent Health Care Special Revenue Fund.

**NOTE 13 – DATE OF MANAGEMENT'S REVIEW**

Management has evaluated subsequent events through September 23, 2024, the date the financial statements were available to be issued.

**REQUIRED SUPPLEMENTARY INFORMATION**

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**FAYETTE COUNTY, TEXAS**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>				
General				
Ad valorem taxes	\$ 12,092,131	\$ 12,399,131	\$ 12,399,514	\$ 383
Other taxes	2,780,000	3,399,000	3,453,462	54,462
Licenses and permits	125,000	134,300	134,503	203
Intergovernmental revenue	448,580	513,100	1,219,548	706,448
Fines and forfeitures	897,000	787,000	789,068	2,068
Depository interest	75,000	198,000	204,668	6,668
Miscellaneous	463,520	729,500	1,311,172	581,672
Charges for services	<u>2,838,060</u>	<u>3,101,250</u>	<u>3,125,032</u>	<u>23,782</u>
Total revenues	19,719,291	21,261,281	22,636,967	1,375,686
<b>EXPENDITURES</b>				
Administrative and general	3,603,253	3,398,802	3,394,887	3,915
Financial administration	1,392,032	1,341,500	1,337,880	3,620
Judicial	1,584,439	1,477,413	1,454,555	22,858
Legal	681,411	499,611	495,730	3,881
Public safety	9,840,793	9,303,440	8,891,122	412,318
Public facilities	2,086,203	2,025,197	2,013,952	11,245
Extension service	346,999	324,501	319,476	5,025
Elections	365,148	311,351	274,309	37,042
Rural addressing	103,154	103,981	103,435	546
Feral hog program	-	-	3,530	(3,530)
Capital outlay	253,000	224,500	1,409,004	(1,184,504)
Debt service:				
Interest paid	25,000	24,000	23,969	31
Principal retired	-	-	92,748	(92,748)
Total expenditures	<u>20,281,432</u>	<u>19,034,296</u>	<u>19,814,597</u>	<u>(780,301)</u>
Excess(deficit) revenues over (under) expenditures	(562,141)	2,226,985	2,822,370	595,385
Other financing sources(uses)	<u>(36,000)</u>	<u>(85,000)</u>	<u>(71,303)</u>	<u>13,697</u>
Excess(deficit) revenues and other sources over over(under) expenditures and other uses	(598,141)	2,141,985	2,751,067	609,082
Fund balance, beginning of year	<u>2,543,689</u>	<u>2,543,689</u>	<u>2,543,689</u>	<u>-</u>
Fund balance, end of year	<u>1,945,548</u>	<u>4,685,674</u>	<u>5,294,756</u>	<u>\$ 609,082</u>

**FAYETTE COUNTY, TEXAS**

**SCHEDULE OF CHANGES IN THE COUNTY'S  
NET PENSION LIABILITY AND RELATED RATIOS  
FAYETTE COUNTY PENSION PLAN  
LAST TEN PLAN YEARS\***

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<b>Total pension liability:</b>				
Service cost	\$ 1,411,003	\$ 1,391,049	\$ 1,202,231	\$ 1,077,497
Interest on total pension liability	5,199,090	4,978,616	4,745,610	4,309,880
Effect of plan changes	-	-	-	2,485,485
Effect of economic/demographic (gains) or losses	(362,809)	(239)	251,247	251,100
Effect of assumptions changes or inputs	-	(158,073)	3,688,294	-
Refunds of contributions	(153,878)	(145,564)	(114,946)	(93,423)
Benefit payments	(3,198,207)	(3,163,819)	(2,889,508)	(2,645,904)
Net change in total pension liability	2,895,199	2,901,970	6,882,928	5,384,635
Total pension liability, beginning	68,643,421	65,741,451	58,858,523	53,473,888
<b>Total pension liability, ending (a)</b>	<b>\$71,538,620</b>	<b>\$68,643,421</b>	<b>\$65,741,451</b>	<b>\$58,858,523</b>
<b>Fiduciary net position:</b>				
Employer contributions	\$ 1,634,100	\$ 1,535,071	\$ 1,524,255	\$ 998,768
Member contributions	766,668	722,629	717,537	677,460
Net investment income	(4,007,292)	12,659,741	5,523,780	7,705,055
Refunds of contributions	(153,878)	(145,564)	(114,946)	(93,423)
Benefit payments	(3,198,207)	(3,163,819)	(2,889,508)	(2,645,904)
Administrative expenses	(37,898)	(37,731)	(42,576)	(40,757)
Other	(75,655)	(13,771)	(17,268)	(28,947)
Net change in fiduciary net position	(5,072,162)	11,556,556	4,701,274	6,572,252
Fiduciary net position, beginning	69,742,632	58,186,076	53,484,802	46,912,550
<b>Fiduciary net position, ending (b)</b>	<b>\$64,670,470</b>	<b>\$69,742,632</b>	<b>\$58,186,076</b>	<b>\$53,484,802</b>
Net pension liability/(asset), ending = (a) - (b)	<b>\$ 6,868,150</b>	<b>\$ (1,099,211)</b>	<b>\$ 7,555,375</b>	<b>\$ 5,373,721</b>
Fiduciary net position as a % of total pension liability	90.40%	101.60%	88.51%	90.87%
Pensionable covered payroll	\$10,952,393	\$10,323,268	\$10,250,526	\$ 9,677,994
Net pension liability/(asset) as a % of covered payroll	62.71%	-10.65%	73.71%	55.53%

\* This schedule is presented to illustrate the requirement to show information for 10 years. However, recalculations of prior years are not required, and if prior years are not reported in accordance with the standards of GASB 67/68, they should not be shown here. Therefore, we have shown only years for which the new GASB statements have been implemented.

2018	2017	2016	2015
\$ 1,229,903	\$ 1,193,520	\$ 1,100,110	\$ 1,058,013
4,650,726	4,384,658	3,838,949	3,384,065
(7,055,486)	(305,851)	6,443,260	(134,977)
(363,038)	27,163	(42,387)	(351,099)
-	204,983	-	456,963
(118,617)	(119,671)	(39,597)	(61,025)
(2,185,885)	(2,089,817)	(1,951,275)	(1,592,272)
(3,842,397)	3,294,985	9,349,060	2,759,668
57,316,285	54,021,300	44,672,240	41,912,572
<b><u>\$53,473,888</u></b>	<b><u>\$57,316,285</u></b>	<b><u>\$54,021,300</u></b>	<b><u>\$44,672,240</u></b>
\$ 974,836	\$ 952,077	\$ 911,512	\$ 923,215
662,510	651,471	623,714	611,981
(911,820)	6,257,086	2,986,268	9,488
(118,617)	(119,671)	(39,597)	(61,025)
(2,185,885)	(2,089,817)	(1,951,275)	(1,592,272)
(37,681)	(32,283)	(32,429)	(29,011)
(15,000)	(8,426)	160,363	127,184
(1,631,657)	5,610,437	2,658,556	(10,440)
48,544,207	42,933,770	40,275,214	40,285,654
<b><u>\$46,912,550</u></b>	<b><u>\$48,544,207</u></b>	<b><u>\$42,933,770</u></b>	<b><u>\$40,275,214</u></b>
<b><u>\$ 6,561,338</u></b>	<b><u>\$ 8,772,078</u></b>	<b><u>\$11,087,530</u></b>	<b><u>\$ 4,397,026</u></b>
87.73%	84.70%	79.48%	90.16%
\$ 9,306,723	\$ 9,306,723	\$ 8,910,203	\$ 8,742,590
70.50%	94.26%	124.44%	50.29%

**FAYETTE COUNTY, TEXAS**  
**SCHEDULE OF COUNTY CONTRIBUTIONS**  
**FAYETTE COUNTY PENSION PLAN**  
**LAST TEN PLAN YEARS**

	2022	2021	2020	2019
Actuarially required contribution	\$ 1,634,100	\$ 1,535,071	\$ 1,524,255	\$ 998,768
Contributions in relation to the actuarially determined contribution	(1,634,100)	(1,535,071)	(1,524,255)	(998,768)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
 Covered-employee payroll	 \$10,952,393	 \$10,323,268	 \$10,250,526	 \$ 9,677,994
Contributions as a percentage of covered-employee payroll	14.92%	14.87%	14.87%	10.32%

**Notes to Schedule of Employer Contributions**

Valuation Date:

Actuarially determined contribution rates are calculated each December 31, 2 years prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age (level percentage of pay)
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	14.9 years (based on contribution rate calculated in 12/31/2021 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.7% 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. 2015: No changes in plan provisions were reflected in the Schedule. 2016: No changes in plan provisions were reflected in the Schedule. 2017: Employer contributions reflect that a 50% CPI COLA was adopted. 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: Employer contributions reflect that the current service matching rate was increased to 175%.
 Changes in Plan Provisions Reflected in the Schedule of Employer Contributions*	 2021: No changes in plan provisions were reflected in the Schedule. 2022: 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.

2018	2017	2016	2015	2014	2013	2012
\$ 974,836	\$ 952,077	\$ 911,512	\$ 923,215	\$ 878,198	\$ 807,750	\$ 775,869
(974,836)	(952,077)	(911,512)	(923,215)	(878,198)	(807,750)	(775,869)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$9,464,434	\$9,306,723	\$8,910,203	\$8,742,590	\$8,332,057	\$8,021,342	\$7,965,794
10.30%	10.23%	10.23%	10.56%	10.54%	10.07%	9.74%

## FAYETTE COUNTY, TEXAS

### NOTES TO REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2023

#### Budget

The official budget was prepared for adoption for all Governmental Fund Types. The budget was prepared in accordance with accounting practices generally accepted in the United States of America. The following procedures are followed in establishing the budgetary data:

- a. Prior to the end of the current fiscal year, the County prepares a budget for the next succeeding fiscal year. The operating budget includes proposed expenditures and the means of financing them.
- b. A meeting of the Commissioners Court is then called for the purpose of adopting the proposed budget after ten days' public notice of the meeting has been given.
- c. Prior to the beginning of the fiscal year, the budget is legally enacted through passage of a resolution by the Commissioners Court.

Once a budget is approved, it can be amended at department and fund level only by approval of a majority of the members of the Commissioners Court. Amendments are presented to the Court at its regular meetings.

Each amendment must have Court approval. Such amendments are made before the fact, are reflected in the official minutes of the Commissioners Court and are not made after fiscal year end as required by law.

Each amendment is controlled by the budget coordinator at the revenue and expenditure function/department level. Budgeted amounts are as amended by the Commissioners Court. All budget appropriations lapse at year end.

Encumbrances for goods or purchased services are documented by purchase orders or contracts. Under Texas law, appropriations lapse at December 31, and encumbrances outstanding at that time are to be either cancelled or appropriately provided for in the subsequent year's budget. There were no end-of-year outstanding encumbrances that were provided for in the subsequent year's budget.

#### Defined Benefit Pension Plan

##### *Changes of benefit terms*

There were no changes of benefit terms that affected measurement of the total pension liability during the measurement period.

##### *Changes of assumptions*

There were no changes of assumptions or other inputs that affected measurement of the total pension liability during the measurement period.

**COMBINING AND INDIVIDUAL FUND STATEMENTS**

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**FAYETTE COUNTY, TEXAS****GENERAL FUND****BALANCE SHEET****DECEMBER 31, 2023**

	<u>2023</u>	<u>2022</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 4,754,821	\$ 2,295,542
Accounts receivable	283,226	-
Taxes receivable, net	551,790	291,518
Sales tax receivable	265,996	258,543
<b>Total assets</b>	<b><u>\$ 5,855,833</u></b>	<b><u>\$ 2,845,603</u></b>
<b>LIABILITIES</b>		
Accounts payable	\$ -	\$ 6,962
Due to other funds	9,287	3,434
Deferred tax revenue	551,790	291,518
<b>Total liabilities</b>	<b><u>561,077</u></b>	<b><u>301,914</u></b>
<b>FUND EQUITY</b>		
Fund balance - unassigned	4,020,464	1,826,655
Fund balance - assigned	<u>1,274,292</u>	<u>717,034</u>
<b>Total fund equity</b>	<b><u>5,294,756</u></b>	<b><u>2,543,689</u></b>
<b>Total liabilities and fund equity</b>	<b><u>\$ 5,855,833</u></b>	<b><u>\$ 2,845,603</u></b>

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**FAYETTE COUNTY, TEXAS**

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**GENERAL FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2023  
WITH COMPARATIVE TOTALS FOR 2022**

	2023			
	Budget	Actual	Variance	2022 Actual
			Favorable (Unfavorable)	
<b>REVENUES</b>				
Ad valorem taxes				
Current and delinquent ad valorem taxes	\$ 11,548,131	\$ 11,548,514	\$ 383	\$ 9,873,476
Current ad valorem taxes - fire departments	851,000	851,000	-	707,000
Total ad valorem taxes	12,399,131	12,399,514	383	10,580,476
Other taxes				
County sales taxes	3,264,000	3,318,138	54,138	3,099,095
Mixed drink taxes	135,000	135,324	324	83,257
Total other taxes	3,399,000	3,453,462	54,462	3,182,352
Licenses and permits				
Beer and wine permits	3,000	3,078	78	13,343
Occupation permits	13,300	13,385	85	10,526
Sewage permits	90,100	90,100	-	-
Development permits	20,600	20,640	40	-
Platt fees	7,300	7,300	-	91,920
Total licenses and permits	134,300	134,503	203	115,789
Intergovernmental revenue				
Sheriff - Grant funds	55,900	55,950	50	26,490
Reimbursed CAECD	98,000	98,005	5	96,298
Salary reimbursement - tourism	-	-	-	2,750
Salary reimbursement - sheriff dept.	59,000	59,889	889	98,056
County attorney state aid	-	-	-	9,167
State salary supplement	29,800	29,800	-	29,600
Reimbursed indigent defense	23,000	23,846	846	27,816
Judicial district contributions	41,900	42,404	504	44,577
Reimbursed HAVA grants	-	-	-	502
Airport contributions	26,000	26,164	164	1,823
Grant funds	100,000	803,990	703,990	408,178
Airport grants	79,500	79,500	-	45,000
Total intergovernmental revenue	513,100	1,219,548	706,448	790,257
Fines and forfeitures				
County court	51,000	51,415	415	67,308
District court	86,000	86,785	785	98,385
Justice court	650,000	650,868	868	652,936
Total fines and forfeitures	787,000	789,068	2,068	818,629
Depository interest	198,000	204,668	6,668	63,029
Miscellaneous				
Open records fees	-	24	24	-
Rent on county property	13,200	13,200	-	16,875
Oil & gas leases and royalties	40,000	40,922	922	6,080
Donations - Sheriff	-	250,300	250,300	-
EMS donations	100	290,350	290,250	375
EMS other services fees	37,000	37,099	99	27,213
EMS grant funds	-	-	-	197,430
EMS sale of equipment	-	-	-	41,394
Sale of recyclables	57,000	57,982	982	186,458

FAYETTE COUNTY, TEXAS

GENERAL FUND

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STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2023  
WITH COMPARATIVE TOTALS FOR 2022

REVENUES - cont'd.	2023			2022
	Budget	Actual	Variance	
			Favorable (Unfavorable)	
Miscellaneous - cont'd.				
Sale -recyclables, scrap metal,	\$ 12,000	\$ 12,242	\$ 242	\$ -
Used oil	1,400	1,465	65	603
Garbage disposal fees	260,000	260,700	700	271,930
CAPCOG grant - recycling	49,000	49,488	488	-
KTB grant - recycling	-	-	-	7,125
Elections other fees	-	-	-	93
Chapter 19 voter's registration	1,900	1,924	24	3,217
Sale of estrays	3,900	3,915	15	8,305
Donation - Prescription program	11,000	11,000	-	-
Sheriff insurance settlements	54,000	54,980	980	32,745
EMS insurance settlements	9,000	9,366	366	5,186
County building - insurance settlement	70,000	70,313	313	-
COVID-19 reimbursements	-	-	-	24,617
Miscellaneous	110,000	145,902	35,902	154,384
Total miscellaneous	729,500	1,311,172	581,672	984,030
Charges for services				
Official fee collections				
Sheriff	44,000	44,113	113	39,185
County clerk	272,000	272,780	780	316,594
Tax assessor - collector	310,000	310,771	771	300,948
District clerk	59,000	59,173	173	61,839
Justices of the peace	37,400	37,407	7	38,765
Constables	23,000	23,684	684	10,251
Ambulance fees	1,988,000	1,988,674	674	1,612,325
Supplemental ambulance fees	49,000	49,285	285	-
Airport fees	83,000	83,334	334	64,869
Justice court support fund - J.P.	8,500	8,575	75	6,100
Arrest fees	68,000	68,858	858	84,669
County child abuse prevention fee	-	-	-	100
Judicial support fees	3,000	3,125	125	5,702
Family violence fine	150	184	34	116
Time payment fees	1,100	1,107	7	1,518
Pretrial intervention program fees	40,000	40,483	483	46,366
Jury reimbursement fees	1,900	1,955	55	2,844
County jury fees	5,300	5,308	8	4,110
State costs service fees	47,200	47,217	17	48,490
Court initiated guardianship fees	5,200	5,260	60	4,758
Non - disclosure fees	-	-	-	28
Other fees	54,000	71,870	17,870	85,082
Prosecutor's fees	1,500	1,869	369	2,623
Total official fee collections	3,101,250	3,125,032	23,782	2,737,282
Total revenues	21,261,281	22,636,967	1,375,686	19,271,844

FAYETTE COUNTY, TEXAS

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GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2023  
WITH COMPARATIVE TOTALS FOR 2022

	2023		Variance Favorable (Unfavorable)	2022 Actual		
	Budget	Actual				
<b>EXPENDITURES</b>						
Administrative and general						
County judge						
Salary - Official	\$ 61,429	\$ 61,394	\$ 35	\$ 57,821		
Salary - Assistants	44,745	44,328	417	14,430		
Salary - Secretaries	-	-	-	25,627		
Salary - County judge supplement	25,200	25,200	-	25,200		
Salary - Court administrator	52,500	52,500	-	49,885		
Social security tax	14,439	13,477	962	12,617		
Life insurance	101	68	33	61		
Health insurance	44,708	44,621	87	32,952		
Dental insurance	1,128	941	187	908		
Retirement	28,067	27,426	641	25,803		
Worker's compensation	614	205	409	178		
Unemployment tax	97	49	48	45		
Travel and training	5,000	4,839	161	2,202		
Telephone/communications	3,500	3,041	459	3,123		
Postage	1,000	700	300	1,300		
Bond premium	200	177	23	-		
Furniture and equipment	3,500	2,940	560	2,981		
Miscellaneous	1,500	1,225	275	1,186		
Total county judge	287,728	283,131	4,597	256,319		
Commissioners' court						
Salary - Commissioners	248,117	248,116	1	236,153		
Salary - Grant specialists	319	112	207	54,863		
Salary - Coordinators	123,103	122,746	357	228,575		
Social security tax	27,069	26,973	96	37,547		
Life insurance	188	161	27	232		
Health insurance	95,787	95,745	42	125,289		
Dental insurance	2,509	1,947	562	2,819		
Retirement	55,214	55,164	50	77,210		
Worker's compensation	1,733	842	891	625		
Unemployment tax	209	62	147	141		
Gasoline, oil, etc.	7,000	6,876	124	6,799		
Travel and training	9,100	9,028	72	3,652		
Telephone/communications	1,500	1,206	294	962		
Furniture and equipment	-	-	-	4,268		
Bond premium	370	-	370	270		
Equipment repairs and replacements	500	472	28	1,720		
Miscellaneous	500	7	493	219		
Total commissioners' court	573,218	569,457	3,761	781,344		

**FAYETTE COUNTY, TEXAS**

**GENERAL FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2023  
WITH COMPARATIVE TOTALS FOR 2022**

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	2023			2022 Actual
	Budget	Actual	Variance	
			Favorable (Unfavorable)	
<b>EXPENDITURES - cont'd.</b>				
Administrative and general - cont'd.				
Permitting and inspections				
Salary - Official	\$ 56,093	\$ 56,051	\$ 42	\$ -
Salary - Assistants	50,012	49,915	97	-
Social security tax	8,431	7,503	928	-
Life insurance	50	49	1	-
Health insurance	34,913	34,867	46	-
Dental insurance	627	596	31	-
Retirement	16,387	15,757	630	-
Worker's compensation	349	49	300	-
Unemployment tax	55	53	2	-
Equipment repairs and replacement	4,100	4,031	69	-
Furniture and equipment	3,400	3,367	33	-
Miscellaneous	500	211	289	-
Total permitting and inspections	174,917	172,449	2,468	-
County clerk				
Salary - Official	61,429	61,429	-	58,438
Salary - Deputies	238,457	238,361	96	245,222
Social security tax	21,990	21,943	47	22,041
Life insurance	202	181	21	186
Health insurance	89,226	88,396	830	90,002
Dental insurance	2,509	2,179	330	2,260
Retirement	44,607	44,579	28	45,301
Worker's compensation	1,158	598	560	726
Unemployment tax	183	119	64	122
Travel and training	3,000	2,985	15	2,868
Telephone/communications	3,800	3,647	153	3,490
Postage	4,000	3,089	911	3,108
Bond premium	400	314	86	1,681
Furniture and equipment	500	465	35	498
Miscellaneous	750	679	71	672
Total county clerk	472,211	468,964	3,247	476,615
Veterans service officer				
Salary - Official	21,257	21,232	25	19,490
Social security tax	2,039	1,624	415	1,491
Retirement	3,964	3,157	807	2,909
Worker's compensation	85	68	17	81
Unemployment tax	13	11	2	10
Telephone/communications	2,520	2,326	194	2,386
Postage	100	-	100	-
Miscellaneous	50	-	50	-
Total veterans service officer	30,028	28,418	1,610	26,367

**FAYETTE COUNTY, TEXAS**

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**GENERAL FUND**
**STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2023  
WITH COMPARATIVE TOTALS FOR 2022**

	2023		Variance Favorable (Unfavorable)	2022 Actual		
	Budget	Actual				
<b>EXPENDITURES - cont'd.</b>						
Administrative and general - cont'd.						
County surveyor						
Miscellaneous	\$ 300	\$ 300	\$ -	\$ 178		
Total county surveyor	300	300	-	178		
Public assistance						
Child Welfare Board	10,000	10,000	-	10,000		
MR Center	16,000	16,000	-	16,000		
Combined Community Action	10,000	10,000	-	10,000		
CARTS	10,000	10,000	-	10,000		
Donations to First Responders	1,300	1,300	-	-		
Donations to Soil Conservation	5,000	5,000	-	5,000		
Donation to Fire Departments	829,000	829,000	-	702,000		
Historical Commission Assistance	2,000	1,916	84	166		
Animal Shelter	62,900	62,900	-	72,900		
Family Crisis Center	8,000	8,000	-	8,500		
CASA	12,000	12,000	-	12,000		
Colorado Co. Youth & Family Services	10,000	10,000	-	10,000		
Children's Advocacy Center	18,000	18,000	-	15,000		
Navidad Valley Community	10,000	10,000	-	10,000		
Habitat for Humanity	5,000	5,000	-	5,000		
Miscellaneous	8,500	8,415	85	10,948		
Total public assistance	1,017,700	1,017,531	169	897,514		
Other						
Printing and office supplies	65,400	65,366	34	60,710		
Professional services	39,800	39,800	-	49,767		
Autopsies	99,000	98,836	164	119,871		
Maintenance contracts	307,000	306,038	962	282,795		
Telephone/communications	23,400	23,364	36	22,941		
Public notices	4,100	4,073	27	-		
Equipment repairs and replacements	1,000	13,489	(12,489)	2,321		
Dues	6,600	6,596	4	4,619		
Fines and fees due state	64,000	63,278	722	72,486		
Risk insurance	179,000	178,880	120	156,173		
Bounty	21,000	20,375	625	23,115		
COVID-19 expenses	-	-	-	2,833		
Miscellaneous	32,400	34,542	(2,142)	40,994		
Total other	842,700	854,637	(11,937)	838,625		
Total administrative and general	3,398,802	3,394,887	3,915	3,276,962		

**FAYETTE COUNTY, TEXAS**

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**GENERAL FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2023  
WITH COMPARATIVE TOTALS FOR 2022**

	2023		Variance	
	Budget	Actual	Favorable (Unfavorable)	2022 Actual
<b>EXPENDITURES - cont'd.</b>				
Financial administration				
County auditor				
Salary - Official	\$ 72,875	\$ 72,875	\$ -	\$ 69,278
Salary - Assistants	322,450	322,417	33	299,701
Social security tax	29,224	29,219	5	27,271
Life insurance	207	206	1	191
Health insurance	95,154	95,105	49	82,442
Dental insurance	2,509	2,491	18	2,325
Retirement	58,646	58,636	10	55,046
Worker's compensation	637	548	89	645
Unemployment tax	198	198	-	184
Travel and training	6,000	5,931	69	3,895
Telephone/communications	2,600	2,587	13	1,742
Postage	2,100	2,019	81	3,956
Bond premium	93	93	-	-
Furniture and equipment	900	866	34	2,434
Miscellaneous	1,000	968	32	1,477
Total county auditor	594,593	594,159	434	550,587
Tax assessor - collector				
Salary - Official	61,429	61,429	-	58,438
Salary - Deputies	123,974	123,937	37	120,765
Social security tax	13,559	13,459	100	13,147
Life insurance	101	99	2	91
Health insurance	48,658	47,762	896	40,982
Dental insurance	1,255	1,193	62	1,143
Retirement	27,654	27,564	90	26,734
Worker's compensation	710	343	367	403
Unemployment tax	112	62	50	61
Travel and training	700	685	15	849
Telephone/communications	900	773	127	768
Postage	5,200	5,149	51	4,132
Bond premium	-	-	-	1,850
Issuing license plates	9,000	8,094	906	7,935
Furniture and equipment	3,300	3,230	70	664
Miscellaneous	600	225	375	575
Total tax assessor - collector	297,152	294,004	3,148	278,537
Tax appraisal district				
Contribution	449,755	449,717	38	399,823
Total tax appraisal district	449,755	449,717	38	399,823
Total financial administration	1,341,500	1,337,880	3,620	1,228,947

**FAYETTE COUNTY, TEXAS**

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**GENERAL FUND**
**STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2023  
WITH COMPARATIVE TOTALS FOR 2022**

EXPENDITURES - cont'd.	2023			2022 Actual
	Budget	Actual	Variance	
			Favorable (Unfavorable)	
Judicial				
District judge				
Printing and office supplies	\$ 525	\$ 523	\$ 2	\$ 203
Telephone/communications	500	483	17	480
Postage	350	-	350	300
Furniture and equipment	1,500	1,028	472	596
Miscellaneous	130	100	30	100
Total district judge	3,005	2,134	871	1,679
District clerk				
Salary - Official	61,429	61,429	-	58,438
Salary - Deputies	118,497	118,416	81	112,982
Social security tax	12,938	12,937	1	12,479
Life insurance	101	99	2	97
Health insurance	49,591	49,564	27	44,598
Dental insurance	1,255	1,167	88	1,221
Retirement	27,677	26,743	934	25,573
Worker's compensation	589	274	315	323
Unemployment tax	93	59	34	56
Travel and training	600	594	6	1,170
Telephone/communications	1,500	677	823	672
Postage	6,300	6,300	-	6,000
Bond premium	335	136	199	136
Furniture and equipment	500	435	65	821
Miscellaneous	200	200	-	249
Total district clerk	281,605	279,030	2,575	264,815
District court				
Salary - Assistants	300	300	-	-
Salary - Court reporter	54,574	54,574	-	51,879
Salary - Court administrator	56,338	55,579	759	53,424
Salary - Juvenile board member	3,600	3,600	-	3,600
Social security tax	8,913	8,582	331	8,217
Life insurance	52	52	-	51
Health insurance	19,972	19,963	9	18,598
Dental insurance	627	627	-	627
Retirement	17,147	16,736	411	16,068
Worker's compensation	369	285	84	205
Unemployment tax	58	56	2	53
Printing and office supplies	500	187	313	92
Administrative expenses	4,850	4,820	30	3,324
Court appointed attorneys	174,800	174,754	46	289,185
Court appointed attorneys - CPS	10,000	9,832	168	8,576
Court appointed attorneys - Non-contract	62,000	61,543	457	32,835
Travel and training	2,400	2,397	3	1,590
Grand jurors	3,500	(4,112)	7,612	104
Petit jurors	14,200	14,152	48	5,610
Miscellaneous	31,000	30,963	37	71,951
Total district court	465,200	454,890	10,310	565,989

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	2023			2022
	Budget	Actual	Variance Favorable (Unfavorable)	
EXPENDITURES - cont'd.				
Judicial - cont'd.				
County court				
Salary - At-law judge	\$ 15,600	\$ 15,600	\$ -	\$ 15,593
Social security tax	1,193	1,193	-	1,193
Retirement	2,320	2,320	-	2,326
Unemployment tax	8	-	8	-
Court appointed guardianship	-	-	-	10,045
County court ad litem fees	600	545	55	1,625
Court appointed attorneys	-	-	-	150
Competency evaluations	1,500	1,500	-	-
Total county court	21,221	21,158	63	30,932
Justice of the peace, precinct #1				
Salary - Official	48,993	48,992	1	46,607
Salary - Assistants	69,127	68,270	857	68,304
Social security tax	9,185	9,123	62	8,442
Life insurance	75	53	22	62
Health insurance	20,383	19,829	554	31,571
Dental insurance	941	623	318	766
Retirement	17,851	17,693	158	17,554
Worker's compensation	529	257	272	259
Unemployment tax	83	34	49	34
Travel and training	3,400	3,360	40	3,245
Telephone/communications	5,900	5,883	17	3,165
Postage	-	-	-	1,500
Bond premium	75	-	75	177
Furniture and equipment	-	-	-	240
Miscellaneous	350	291	59	60
Total J.P., precinct #1	176,892	174,408	2,484	181,986
Justice of the peace, precinct #2				
Salary - Official	47,478	47,460	18	45,166
Salary - Assistant	47,142	47,096	46	46,726
Social security tax	6,848	6,717	131	6,713
Life insurance	52	48	4	39
Health insurance	36,999	36,930	69	29,671
Dental insurance	627	597	30	662
Retirement	14,312	14,030	282	14,156
Worker's compensation	283	207	76	178
Unemployment tax	45	24	21	24
Travel and training	3,700	3,632	68	3,115
Telephone/communications	3,500	3,385	115	3,446
Postage	2,200	1,378	822	2,254
Office rent/parking lot rent	14,100	14,100	-	10,800
Furniture and equipment	1,050	1,024	26	996
Miscellaneous	300	211	89	253
Total J.P., precinct #2	178,636	176,839	1,797	164,199

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	2023		Variance	
	Budget	Actual	Favorable (Unfavorable)	2022 Actual
EXPENDITURES - cont'd.				
Judicial - cont'd.				
Justice of the peace, precinct #3				
Salary - Official	\$ 47,478	\$ 47,478	\$ -	\$ 45,166
Salary - Assistant	57,658	57,567	91	44,300
Social security tax	8,387	7,820	567	6,631
Life insurance	51	51	-	51
Health insurance	32,513	32,187	326	30,012
Dental insurance	627	623	4	623
Retirement	16,303	16,066	237	13,794
Worker's compensation	347	206	141	242
Unemployment tax	55	29	26	22
Travel and training	4,500	3,570	930	3,050
Telephone/communications	4,300	4,020	280	3,994
Postage	700	660	40	102
Bond premium	200	-	200	178
Office rent/parking lot rent	300	300	-	300
Furniture and equipment	800	790	10	-
Miscellaneous	700	669	31	477
Total J.P., precinct #3	174,919	172,036	2,883	148,942
Justice of the peace, precinct #4				
Salary - Official	48,478	48,322	156	45,166
Salary - Assistant	55,702	55,698	4	52,987
Social security tax	8,123	7,840	283	7,535
Life insurance	62	58	4	51
Health insurance	28,925	28,843	82	28,061
Dental insurance	727	698	29	741
Retirement	15,988	15,923	65	15,090
Worker's compensation	336	162	174	202
Unemployment tax	53	28	25	26
Travel and training	4,300	4,249	51	4,198
Telephone/communications	4,800	4,249	551	4,302
Postage	1,500	1,482	18	944
Bond premium	200	177	23	-
Furniture and equipment	2,500	2,422	78	2,388
Miscellaneous	141	140	1	39
Total J.P., precinct #4	171,835	170,291	1,544	161,730
Justice of the peace - all pcts.				
Guardianship				
County court ad litem fees	1,100	1,100	-	-
Travel and training	1,000	864	136	-
Miscellaneous	2,000	1,805	195	-
Total guardianship	4,100	3,769	331	-
Total judicial	1,477,413	1,454,555	22,858	1,520,272

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	2023			2022
	Budget	Actual	Variance Favorable (Unfavorable)	
<b>EXPENDITURES - cont'd.</b>				
Legal				
County attorney				
Salary - Assistants	\$ 170,084	\$ 169,660	\$ 424	\$ 161,323
Salary - Secretaries	152,258	151,305	953	136,044
Salary - Part time/temporary	-	(300)	-	-
Social security tax	22,857	22,847	10	20,877
Life insurance	201	153	48	153
Health insurance	89,931	89,856	75	86,974
Dental insurance	2,509	1,842	667	1,896
Retirement	48,034	47,661	373	44,362
Worker's compensation	218	208	10	199
Unemployment tax	219	161	58	148
Travel and training	2,500	2,349	151	2,262
Telephone/communications	2,000	1,531	469	1,138
Postage	1,950	1,910	40	78
Bond premium	250	-	250	-
Furniture and equipment	-	-	-	442
Miscellaneous	6,600	6,546	54	6,298
Total county attorney	499,611	495,730	3,582	462,195
Total legal	499,611	495,730	3,881	462,195
Public safety				
Justice court				
Petit Jurors	300	-	300	270
Collection Fees	57,300	57,281	19	63,383
Total justice court	57,600	57,281	319	63,653
Juvenile probation				
Juvenile probation	55,000	55,000	-	55,000
Furniture and equipment	500	440	60	400
Total juvenile probation	55,500	55,440	60	55,400
Juvenile judge				
Juvenile judge	5,400	5,400	-	5,400
Social security tax	414	413	1	413
Life insurance	1	1	-	1
Health insurance	610	607	3	-
Dental insurance	20	18	2	19
Retirement	803	803	-	805
Total juvenile judge	7,248	7,242	6	6,638

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	2023		Variance	
	Budget	Actual	Favorable (Unfavorable)	2022 Actual
EXPENDITURES - cont'd.				
Public safety - cont'd.				
EMS				
Salary - Director/manager	\$ 86,520	\$ 86,520	\$ -	\$ 82,932
Salary - Assistant director/manager	26,000	25,962	38	-
Salary - Assistants	51,371	50,918	453	48,496
Salary - Attendants	1,937,970	1,937,950	20	1,766,219
Social security tax	155,960	155,741	219	140,841
Life insurance	882	754	128	682
Health insurance	381,118	380,969	149	324,825
Dental insurance	8,665	8,585	80	8,169
Retirement	312,692	312,403	289	283,094
Worker's compensation	38,088	38,048	40	31,009
Unemployment tax	1,189	1,051	138	949
Uniforms	10,200	25,590	(15,390)	12,168
Printing and office supplies	3,100	3,033	67	5,488
Management software	5,800	5,789	11	3,540
Gasoline, oil, etc.	135,000	134,724	276	142,609
Hardware and supplies	8,000	7,925	75	5,807
Tires, tubes and batteries	13,000	12,977	23	7,663
Medical supplies	138,000	139,557	(1,557)	126,864
Medical waste disposal	2,800	2,758	42	-
Director of medical services	15,000	15,000	-	12,000
Physical and psychological exam	5,000	4,842	158	8,760
Travel and training	5,000	20,333	(15,333)	6,610
Training and education supplies	16,000	15,198	802	26,611
Professional membership/certificates	2,500	2,270	230	800
Telephone/communications	28,500	28,361	139	25,601
Utilities	35,600	35,558	42	31,806
Postage	1,000	130	870	990
Equipment repairs and replacements	131,000	130,529	471	59,293
Building repairs and replacements	12,000	13,031	(1,031)	4,479
Collection fees	200	120	80	10,823
Communications equipment	13,000	12,688	312	-
Ambulance	22,200	23,006	(806)	1,429
Small tools and equipment	25,200	19,331	5,869	(1,932)
Medical equipment	49,100	3,017	46,083	371
Furniture and equipment	-	26,045	(26,045)	-
Miscellaneous	1,600	1,548	52	15,575
Total EMS	3,679,255	3,682,261	(3,006)	3,194,571

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	2023			2022
	Budget	Actual	Variance Favorable (Unfavorable)	
EXPENDITURES - cont'd.				
Public safety - cont'd.				
Constable, precinct #1				
Salary - Official	\$ 21,871	\$ 21,870	\$ 1	\$ 23,846
Salary - Cert/Education/Training	3,150	3,150	-	-
Traffic enforcement	7,500	7,500	-	7,356
Courthouse security	5,001	5,000	1	4,904
Social security tax	2,870	2,838	32	2,730
Life insurance	17	16	1	17
Health insurance	10,652	10,625	27	10,067
Dental insurance	314	311	3	312
Retirement	5,579	5,579	-	5,386
Worker's compensation	1,253	1,217	36	960
Uniforms	305	304	1	109
Gasoline, oil, etc.	2,200	2,130	70	1,802
Travel and training	400	-	400	-
Telephone/communications	600	384	216	384
Bond premium	300	-	300	-
Equipment repairs and replacements	900	860	40	1,377
Miscellaneous	500	271	229	285
Total constable, precinct #1	63,412	62,055	1,357	59,535
Constable, precinct #2				
Salary - Official	21,871	21,870	1	23,846
Salary - Cert/Education/Training	3,150	3,150	-	-
Traffic enforcement	7,500	7,500	-	7,356
Courthouse security	5,001	5,000	-	4,904
Social security tax	2,870	2,704	166	2,597
Life insurance	18	17	1	16
Health insurance	9,205	9,204	1	8,531
Dental insurance	314	311	3	312
Retirement	5,579	5,579	-	5,386
Worker's compensation	1,253	1,217	36	960
Uniforms	500	340	160	313
Gasoline, oil and etc.	3,500	3,213	287	3,904
Telephone/communications	850	818	32	534
Bond premium	200	-	200	-
Equipment repairs and replacement	2,400	2,318	82	2,389
Furniture and equipment	2,900	2,843	57	640
Miscellaneous	500	120	380	431
Total constable, precinct #2	67,611	66,204	1,406	62,119
Constable, precinct #3				
Salary - Official	21,571	21,570	1	21,446
Salary - Cert/Education/Training	1,050	1,050	-	-
Social security tax	2,113	1,730	383	1,641
Life insurance	9	8	1	9
Health insurance	10,652	10,625	27	10,067

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**GENERAL FUND**

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EXPENDITURES - cont'd.	2023			2022
	Budget	Actual	Variance	
			Favorable (Unfavorable)	
Public safety - cont'd.				
Constable, precinct #3 - cont'd.				
Dental insurance	\$ 313	\$ 311	\$ 2	\$ 312
Retirement	4,107	3,364	743	3,199
Worker's compensation	1,218	1,217	1	960
Uniforms	300	-	300	-
Telephone/communications	387	384	3	384
Bond premium	177	-	177	-
Office rent/parking lot rent	300	300	-	300
Equipment repairs and replacements	100	7	93	8
Vehicles	64,000	-	64,000	-
Miscellaneous	50	50	-	50
Total constable, precinct #3	106,347	40,616	65,731	38,376
Constable, precinct #4				
Salary - Official	21,871	21,870	1	23,846
Salary - Cert/Education/Training	3,150	3,150	-	-
Social security tax	2,297	1,914	383	1,824
Life insurance	26	26	-	26
Health insurance	10,652	10,625	27	10,067
Dental insurance	314	311	3	312
Retirement	4,464	3,720	744	3,557
Worker's compensation	1,262	1,217	45	960
Uniforms	300	-	300	-
Gasoline, oil, etc.	500	403	97	459
Telephone/communications	525	384	141	384
Bond premium	177	-	177	-
Equipment repairs and replacements	100	7	93	192
Miscellaneous	150	50	100	50
Total constable, precinct #4	45,788	43,677	2,111	41,677
Constables - all precincts	283,158	212,552	70,605	201,707
Sheriff				
Salary - Official	72,970	72,970	-	73,012
Salary - Deputies	1,484,938	1,484,027	911	1,591,679
Salary - Receptionist	49,347	49,298	49	43,518
Salary - Cert/Education/Training	88,000	87,920	80	-
Salary - Dispatchers	426,103	425,846	257	393,573
Social security tax	154,450	154,170	280	152,891
Life insurance	1,024	929	95	942
Health insurance	548,960	548,801	159	518,636
Dental insurance	11,061	11,048	13	11,659
Retirement	315,376	315,253	123	313,548
Worker's compensation	31,290	31,240	50	27,664
Unemployment tax	1,108	1,022	86	1,015

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EXPENDITURES - cont'd.	2023		Variance Favorable (Unfavorable)	2022 Actual
	Budget	Actual		
Public safety - cont'd.				
Sheriff - cont'd				
Uniforms	\$ 13,400	\$ 13,362	\$ 38	\$ 14,755
Printing and office supplies	25,000	24,984	16	22,141
Gasoline, oil, etc.	196,000	195,663	337	232,200
Hardware and supplies	8,400	8,386	14	11,034
Tires, tubes, and batteries	23,400	23,354	46	27,436
Physical and psychological exams	1,600	1,590	10	1,485
Travel and training	12,000	11,879	121	10,107
Telephone/communications	65,000	64,926	74	81,642
Postage	3,300	3,212	88	1,090
Bond premiums	1,000	735	265	685
Office rent/parking lot rent	300	300	-	300
Equipment repairs and replacements	198,000	193,798	4,202	136,865
Furniture and equipment	62,100	20,706	41,394	18,518
Vehicles	239,000	-	239,000	-
Miscellaneous	8,800	8,726	74	10,692
Total sheriff	4,041,927	3,754,145	287,782	3,697,087
Emergency management				
Salary - Official	65,297	65,230	67	58,027
Salary - Secretaries	-	-	-	19,507
Social security tax	5,066	5,006	60	5,601
Life insurance	30	28	2	37
Health insurance	12,661	12,619	42	26,315
Dental insurance	364	342	22	459
Retirement	10,070	9,815	255	11,870
Worker's compensation	376	224	152	329
Unemployment tax	40	33	7	40
Gasoline, oil, etc.	200	151	49	2,384
Travel and training	1,100	1,023	77	1,269
Telephone/communications	1,000	953	47	921
Postage	300	281	19	-
Equipment repairs and replacements	-	-	-	411
Fayette County facilities security	19,000	18,008	992	7,789
Miscellaneous	91,100	91,053	47	37,603
Total emergency management	206,604	204,766	1,838	172,562
Community supervision and corrections				
Telephone/communications	3,300	3,285	15	3,195
Total community supervision and corrections	3,300	3,285	15	3,195
DPS highway patrol				
Assistants	64,133	64,132	1	61,010
Social security tax	4,906	4,480	426	4,272
Life insurance	51	41	10	40
Health insurance	23,245	23,198	47	21,388
Dental insurance	627	491	136	491
Retirement	9,537	9,537	-	9,101

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	2023			Variance Favorable (Unfavorable)	2022 Actual
	Budget	Actual			
<b>EXPENDITURES - cont'd.</b>					
Public safety - cont'd.					
DPS highway patrol - cont'd					
Worker's compensation	\$ 203	\$ 143	\$ 60	\$ 202	
Unemployment tax	32	32	-	31	
Printing and office supplies	2,000	1,322	678	1,300	
Hardware and supplies	170	167	3	13	
Travel and training	205	204	1	69	
Telephone/communications	3,000	2,228	772	2,243	
Utilities	785	782	3	764	
Postage	425	424	1	161	
Furniture and equipment	5,750	5,749	1	338	
Miscellaneous	-	-	-	255	
Total DPS highway patrol	115,069	112,930	2,139	101,678	
Sanitation					
Hardware and supplies	300	261	39	-	
Telephone/communications	368	353	15	336	
Utilities	1,537	1,197	340	3,995	
Building repairs and replacements	80,000	79,741	259	107,875	
Miscellaneous	0	-	-	1,252	
Total sanitation	82,205	81,552	653	113,458	
Recycling center					
Salary - Official	6,931	6,930	1	-	
Salary - Part time	63,180	63,048	132	-	
Salary - Attendants	165,850	165,576	274	250,023	
Social security tax	17,963	17,923	40	18,710	
Life insurance	76	75	1	82	
Health insurance	29,863	29,855	8	32,482	
Dental insurance	941	928	13	987	
Retirement	35,105	35,027	78	37,299	
Worker's compensation	3,590	3,575	15	4,378	
Unemployment tax	130	110	20	125	
Gasoline, oil, etc.	15,100	15,063	37	18,104	
Hardware and supplies	5,800	5,791	9	6,761	
Travel and training	1,000	975	25	751	
Telephone/communications	3,000	2,341	659	2,286	
Utilities	6,200	6,194	6	5,695	
Equipment repairs and replacements	34,000	33,057	943	17,177	
Building repairs and replacements	5,700	5,625	75	15,817	
Disposal supplies	53,400	53,346	54	31,132	
Land rental	5,400	5,400	-	5,400	
Portable facilities	4,700	4,625	75	3,871	
Truck weight	600	170	430	155	
Other disposal	108,000	107,035	965	42,962	
Solid waste disposal	142,000	141,698	302	141,616	
Furniture and equipment	62,000	14,259	47,741	8,138	
Miscellaneous	1,045	1,042	3	1,186	
Total recycling center	771,574	719,668	51,906	645,137	
Total public safety	9,303,440	8,891,122	412,317	8,255,086	

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EXPENDITURES - cont'd.	2023			2022 Actual
	Budget	Actual	Variance	
			Favorable (Unfavorable)	
Public facilities				
Courthouse and associated buildings				
Salary - Maintenance	\$ 126,969	\$ 126,927	\$ 42	\$ 95,874
Social security tax	9,866	9,607	259	7,232
Life insurance	75	72	3	52
Health insurance	32,225	32,169	56	24,457
Dental insurance	877	869	8	637
Retirement	19,178	19,133	45	14,563
Worker's compensation	4,028	3,365	663	2,481
Unemployment tax	65	64	1	49
Gasoline, oil, etc.	1,550	1,524	26	1,514
Hardware and supplies	23,800	23,743	57	15,532
Maintenance contracts	17,600	17,586	14	27,068
Telephone/communications	15,000	14,465	535	13,381
Utilities	114,000	113,666	334	99,845
Office rent/parking lot rent	-	-	-	6,000
Equipment repairs and replacements	3,800	3,715	85	2,093
Building repairs and replacements	73,000	72,306	694	60,725
Grounds maintenance	3,220	3,218	2	5,196
Janitorial service	1,750	1,742	8	21,842
Miscellaneous	750	-	750	1,332
Total courthouse and associated buildings	447,753	444,171	3,582	399,873
Justice center				
Salary - Cert/Education/Training	17,380	17,208	172	-
Salary - Cooks	37,474	37,473	1	33,746
Salary - Jailers	662,502	662,476	26	615,520
Social security tax	52,168	52,154	14	46,723
Life insurance	351	336	15	335
Health insurance	196,764	196,759	5	188,895
Dental insurance	4,705	4,528	177	4,520
Retirement	106,680	106,642	38	96,756
Worker's compensation	19,318	19,286	32	15,053
Unemployment tax	358	358	-	325
Uniforms	3,000	2,336	664	2,434
Animal control	300	284	16	139
Groceries	71,500	71,116	384	74,319
Inmate work detail	100	99	1	307
Hardware and supplies	23,700	23,679	21	25,531
Medical services	30	27	3	14
Travel and training	500	448	52	612
Telephone/communications	3,300	3,223	77	3,110
Utilities	47,000	46,899	101	44,856
Equipment repairs and replacements	14,000	13,334	666	9,330
Building repairs and replacements	47,500	47,248	252	32,038
Furniture and equipment	9,300	9,272	28	2,661
Miscellaneous	6,000	5,006	994	16,768
Total justice center	1,323,930	1,320,191	3,739	1,213,992

**FAYETTE COUNTY, TEXAS**

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**GENERAL FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2023  
WITH COMPARATIVE TOTALS FOR 2022**

	2023			2022
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<b>EXPENDITURES - cont'd.</b>				
Public facilities - cont'd.				
Airport				
Salary - Director/manager	\$ 35,773	\$ 35,738	\$ 35	\$ 19,974
Salary- Maintenance	35,454	35,398	56	34,435
Social security tax	4,716	4,713	3	3,554
Life insurance	42	38	4	29
Health insurance	28,209	28,114	95	20,942
Dental insurance	627	570	57	467
Retirement	11,499	10,578	921	8,117
Worker's compensation	1,240	1,115	125	908
Unemployment tax	39	35	4	27
Gasoline, oil, etc.	100	51	49	1,133
Hardware and supplies	800	753	47	1,309
Travel and training	1,500	933	567	661
Telephone/communications	4,800	4,074	726	4,114
Utilities	10,500	10,471	29	11,075
Postage	100	-	100	9
Equipment repairs and replacements	115,000	114,044	956	2,849
Buildings repairs and replacements	100	97	3	283
Grounds maintenance	1,000	873	127	56
Solid waste disposal	1,715	1,711	4	966
Miscellaneous	300	284	16	365
Total airport	253,514	249,590	3,924	111,273
Total public facilities	2,025,197	2,013,952	11,245	1,725,138
Extension service				
Salary - Secretaries	68,065	67,370	695	73,932
Salary - Agriculture agents	64,890	64,890	-	61,708
Salary - FSC agents	32,445	32,445	-	30,854
Salary - Assistants	56,520	56,215	305	42,354
Social security tax	16,900	16,313	587	15,182
Life insurance	78	77	1	70
Health insurance	40,734	40,712	22	40,311
Dental insurance	941	934	7	857
Retirement	18,377	18,377	-	17,347
Worker's compensation	391	206	185	242
Unemployment tax	110	110	-	104
Printing and office supplies	4,200	3,346	854	2,509
Demonstration supplies	1,500	1,474	26	743
Gasoline, oil, etc.	2,000	1,965	35	2,383
Travel and training	9,150	9,080	70	7,778
Telephone/communications	5,000	4,566	434	4,956

**FAYETTE COUNTY, TEXAS**

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**GENERAL FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2023  
WITH COMPARATIVE TOTALS FOR 2022**

	2023			2022
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<b>EXPENDITURES - cont'd.</b>				
Extension service - cont'd.				
Postage	\$ 1,200	\$ 426	\$ 774	\$ 1,080
Equipment repairs and replacements	1,000	90	910	182
Furniture and equipment	-	-	-	1,862
Miscellaneous	1,000	880	120	973
Total extension service	324,501	319,476	5,025	305,427
Elections				
Salary - Assistants	81,300	81,021	279	91,203
Salary - Elections administrator	44,342	44,342	-	42,183
Social security tax	9,307	9,217	90	9,814
Life insurance	78	77	1	76
Health insurance	25,991	25,927	64	24,499
Dental insurance	627	623	4	623
Retirement	17,836	17,835	1	17,185
Worker's compensation	992	925	67	1,021
Unemployment tax	78	63	15	67
Election supplies	26,000	25,910	90	48,504
Maintenance contracts	33,000	32,416	584	42,333
Travel and training	4,500	4,392	108	3,298
Telephone/communications	11,600	11,123	477	13,263
Postage	200	108	92	7,913
Bond premiums	1,000	70	930	70
Equipment repairs and replacements	-	-	-	515
Wages - clerks and judges	9,400	9,398	2	18,557
Furniture and equipment	41,100	7,093	34,007	28,675
Miscellaneous	4,000	3,769	231	10,654
Total elections	311,351	274,309	37,042	360,453
Rural addressing				
Salary - Official	69,808	69,808	-	66,342
Social security tax	5,196	5,115	81	4,853
Life insurance	26	26	-	25
Health insurance	14,799	14,785	14	13,781
Dental insurance	314	311	3	312
Retirement	10,399	10,380	19	9,897
Worker's compensation	254	69	185	81
Unemployment tax	35	35	-	33
Telephone/communications	500	356	144	481
Postage	100	-	100	-
Miscellaneous	2,550	2,550	-	147
Total rural addressing	103,981	103,435	546	95,952
Feral hog program				
Hardware and supplies	-	3,530	(3,530)	250
Total feral hog program	-	3,530	(3,530)	250

**FAYETTE COUNTY, TEXAS**

**GENERAL FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2023  
WITH COMPARATIVE TOTALS FOR 2022**

Page 19 of 19

	2023		Variance Favorable (Unfavorable)	2022 Actual
	Budget	Actual		
<b>EXPENDITURES - cont'd.</b>				
Capital outlay				
Land	\$ -	\$ 646,851	\$ (646,851)	\$ 405,854
Communications equipment	7,500	-	7,500	-
Computer equipment	30,300	25,138	5,162	6,914
Buildings and improvements	148,700	150,956	(2,256)	211,606
Furniture and equipment	38,000	586,059	(548,059)	856,368
Total capital outlay	224,500	1,409,004	(1,184,504)	1,480,742
Debt service:				
Interest expense	24,000	23,969	31	28,225
Principal retired	-	92,748	(92,748)	138,819
Total debt service	24,000	116,717	(92,717)	167,044
Total expenditures	19,034,296	19,814,597	(780,302)	18,878,468
Excess(deficit) revenues over(under) expenditures	2,226,985	2,822,370	595,384	393,376
Other financing sources(uses)				
Operating transfers in	-	4,697	4,697	400,000
Operating transfers out	(85,000)	(76,000)	9,000	(354,716)
Total other financing sources(uses)	(85,000)	(71,303)	13,697	45,284
Excess(deficit) revenues and other sources over(under) expenditures and other uses	\$ 2,141,985	2,751,067	\$ 609,081	438,660
Fund balance, beginning of year		2,543,689		2,105,029
Fund balance, end of year		\$ 5,294,756		\$ 2,543,689

**FAYETTE COUNTY, TEXAS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 2023**

	Road and Bridge	Indigent Health Care	Community Corrections	Juvenile Probation	Law Library	Sheriff Continuing Education	Constables Continuing Education	Courthouse Security
<b>ASSETS</b>								
Cash and cash equivalents	<u>\$ 4,026,022</u>	<u>\$ 452,971</u>	<u>\$ 389,045</u>	<u>\$ 237,937</u>	<u>\$ 1,418</u>	<u>\$ -</u>	<u>\$ 34,422</u>	<u>\$ 268</u>
Total assets	<u>\$ 4,026,022</u>	<u>\$ 452,971</u>	<u>\$ 389,045</u>	<u>\$ 237,937</u>	<u>\$ 1,418</u>	<u>\$ -</u>	<u>\$ 34,422</u>	<u>\$ 268</u>
<b>LIABILITIES</b>								
Overdrafts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts payable	22,491	(2)	-	119	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	<u>\$ 22,491</u>	<u>\$ (2)</u>	<u>\$ -</u>	<u>\$ 119</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>FUND EQUITY</b>								
Fund balance - restricted	<u>\$ 4,003,531</u>	<u>\$ 452,973</u>	<u>\$ 389,045</u>	<u>\$ 237,818</u>	<u>\$ 1,418</u>	<u>\$ -</u>	<u>\$ 34,422</u>	<u>\$ 268</u>
Total fund equity	<u>4,003,531</u>	<u>452,973</u>	<u>389,045</u>	<u>237,818</u>	<u>1,418</u>	<u>-</u>	<u>34,422</u>	<u>268</u>
Total liabilities and fund equity	<u><u>\$ 4,026,022</u></u>	<u><u>\$ 452,971</u></u>	<u><u>\$ 389,045</u></u>	<u><u>\$ 237,937</u></u>	<u><u>\$ 1,418</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 34,422</u></u>	<u><u>\$ 268</u></u>

County Clerk		Records Management		Records Management		County Clerk		Justice Court		Election Services Contract		County and District Court Technology		American Rescue Plan		Totals (Memorandum Only)	
Court Reporter	Service	Management and Preservation	Records and Preservation	Management and Preservation	Records Archive	County Clerk	Justice Court	Technology	Court	Services	Contract	Technology	Court	Technology	Rescue Plan	2023	2022
\$ .49,485		\$ 360,637		\$ 425,728		\$ 110,276		\$ 93,393		\$ 61,752		\$ 7,641		\$ 656,338		\$ 6,907,333	\$ 8,183,056
\$ 49,485		\$ 360,637		\$ 425,728		\$ 110,276		\$ 93,393		\$ 61,752		\$ 7,641		\$ 656,338		\$ 6,907,333	\$ 8,183,056
\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	\$ 233,403
-		-		-		-		-		-		-		-		22,608	-
-		-		-		-		-		-		-		-		-	-
\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ 22,608	\$ 233,403
\$ 49,485		\$ 360,637		\$ 425,728		\$ 110,276		\$ 93,393		\$ 61,752		\$ 7,641		\$ 656,338		\$ 6,884,725	\$ 7,949,653
49,485		360,637		425,728		110,276		93,393		61,752		7,641		656,338		6,884,725	7,949,653
\$ 49,485		\$ 360,637		\$ 425,728		\$ 110,276		\$ 93,393		\$ 61,752		\$ 7,641		\$ 656,338		\$ 6,907,333	\$ 8,183,056

**FAYETTE COUNTY, TEXAS**

**SPECIAL REVENUE FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**

**AND CHANGES IN FUND BALANCES**

**FOR THE YEAR ENDED DECEMBER 31, 2023**

**WITH COMPARATIVE TOTALS FOR 2022**

	Road and Bridge	Indigent Health Care	Community Corrections	Juvenile Probation	Law Library	Sheriff Continuing Education	Constables Continuing Education	Courthouse Security
<b>REVENUES</b>								
General								
Ad valorem taxes	\$ 6,547,049	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	203,683	-	-	-	-	-	-	-
State aid	-	-	430,949	228,047	-	2,757	2,259	-
County contributions	-	-	-	55,000	-	-	-	-
Depository interest	133,225	-	424	3,091	-	-	-	-
Tobacco settlement	-	59,881	-	-	-	-	-	-
Reimbursed services	-	-	-	-	-	-	-	-
Miscellaneous	283,394	-	36,294	7,146	-	-	-	-
Total general revenues	7,167,351	59,881	467,667	293,284	-	2,757	2,259	-
Charges for services	719,992	-	809,949	1,775	16,030	-	-	40,385
<b>Total revenues</b>	<b>7,887,343</b>	<b>59,881</b>	<b>1,277,616</b>	<b>295,059</b>	<b>16,030</b>	<b>2,757</b>	<b>2,259</b>	<b>40,385</b>
<b>EXPENDITURES</b>								
Administrative and general	-	-	1,443,744	240,046	49,385	2,757	3,581	77,669
Capital outlay	606,773	-	76,764	-	-	-	-	-
Public transportation	6,256,514	-	-	-	-	-	-	-
Public health	-	266,834	-	-	-	-	-	-
Debt service:								
Interest paid	24,357	-	-	-	-	-	-	-
Principal retired	217,236	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>7,104,880</b>	<b>266,834</b>	<b>1,520,508</b>	<b>240,046</b>	<b>49,385</b>	<b>2,757</b>	<b>3,581</b>	<b>77,669</b>
Excess(deficit) revenues over (under) expenditures	782,463	(206,953)	(242,892)	55,013	(33,355)	-	(1,322)	(37,284)
<b>Other financing sources(uses)</b>								
Capitalized leases	346,228	-	-	-	-	-	-	-
Operating transfers in	-	-	506,649	69,832	34,000	-	-	42,000
Operating transfers out	-	-	(506,649)	(69,832)	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>346,228</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34,000</b>	<b>-</b>	<b>-</b>	<b>42,000</b>
<b>Excess(deficit) revenues and other sources over(under) expenditures and other uses</b>								
Fund balance, beginning of year	1,128,691	(206,953)	(242,892)	55,013	645	-	(1,322)	4,716
Fund balance, end of year	2,874,840	659,926	631,937	182,805	773	-	35,744	(4,448)
	<b>\$ 4,003,531</b>	<b>\$ 452,973</b>	<b>\$ 389,045</b>	<b>\$ 237,818</b>	<b>\$ 1,418</b>	<b>\$ -</b>	<b>\$ 34,422</b>	<b>\$ 268</b>

Court Reporter Service	County Clerk				County and District Court Technology				American Rescue Plan		Totals (Memorandum Only)	
	Records Management	Records Management	County Clerk Records Archive	Justice Court Technology	Election Services Contract				2023	2022		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,547,049	\$ 5,602,020		
-	-	-	-	-	-	-	-	-	203,683	3,128,578		
-	-	-	-	-	-	-	-	-	664,012	601,745		
-	-	-	-	-	-	-	-	-	55,000	55,000		
-	14,779	14,765	6,382	-	-	-	-	3,781	176,447	76,659		
-	-	-	-	-	-	-	-	-	59,881	47,208		
-	-	-	-	-	-	-	-	-	-	-		
-	-	-	-	24,377	-	759	-	-	351,970	243,347		
-	14,779	14,765	6,382	24,377	-	759	3,781	8,058,042	9,754,557			
11,731	85,341	13,509	80,890	-	19,691	-	-	-	1,799,293	1,738,088		
11,731	100,120	28,274	87,272	24,377	19,691	759	3,781	9,857,335	11,492,645			
2,579	21,401	-	182,691	-	33,445	-	1,130,772	3,188,070	2,264,538			
-	58,503	-	-	-	-	-	649,440	1,391,480	1,878,283			
-	-	-	-	-	-	-	-	-	6,256,514	6,316,849		
-	-	-	-	-	-	-	-	-	266,834	299,860		
-	-	-	-	-	-	-	-	-	24,357	19,181		
-	-	-	-	-	-	-	-	-	217,236	262,833		
2,579	79,904	-	182,691	-	33,445	-	1,780,212	11,344,491	11,041,544			
9,152	20,216	28,274	(95,419)	24,377	(13,754)	759	(1,776,431)	(1,487,156)	451,101			
-	-	-	-	-	-	-	-	-	346,228	196,357		
-	-	114,603	-	-	-	-	-	-	767,084	332,270		
-	(114,603)	-	-	-	-	-	-	-	(691,084)	-		
-	(114,603)	114,603	-	-	-	-	-	-	422,228	528,627		
9,152	(94,387)	142,877	(95,419)	24,377	(13,754)	759	(1,776,431)	(1,064,928)	979,728			
40,333	455,024	282,851	205,695	69,016	75,506	6,882	2,432,769	7,949,653	6,969,925			
\$ 49,485	\$ 360,637	\$ 425,728	\$ 110,276	\$ 93,393	\$ 61,752	\$ 7,641	\$ 656,338	\$ 6,884,725	\$ 7,949,653			

**FAYETTE COUNTY, TEXAS**

**SPECIAL REVENUE FUNDS**

*COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2023  
WITH COMPARATIVE TOTALS FOR 2022*

	Road and Bridge			Indigent Health Care		
	Budget	Actual	Variance	Budget	Actual	Variance
			Favorable (Unfavorable)			(Unfavorable)
<b>REVENUES</b>						
General						
Ad valorem taxes	\$ 6,542,713	\$ 6,547,049	\$ 4,336	\$ -	\$ -	\$ -
Intergovernmental revenue	203,100	203,683	583	-	-	-
State aid	-	-	-	-	-	-
County contributions	-	-	-	-	-	-
Depository interest	131,800	133,225	1,425	-	-	-
Tobacco settlement	-	-	-	59,000	59,881	881
Reimbursed services	-	-	-	-	-	-
Miscellaneous	281,300	283,394	2,094	-	-	-
Total general revenues	7,158,913	7,167,351	8,438	59,000	59,881	881
Charges for services	719,700	719,992	292	-	-	-
Total revenues	7,878,613	7,887,343	8,730	59,000	59,881	881
<b>EXPENDITURES</b>						
Administrative and general	-	-	-	-	-	-
Capital outlay	514,533	606,773	(92,240)	-	-	-
Public transportation	6,244,035	6,256,514	(12,479)	-	-	-
Public health	-	-	-	270,243	266,834	3,409
Debt service:						
Interest paid	24,767	24,357	410	-	-	-
Principal retired	-	217,236	(217,236)	-	-	-
Total expenditures	6,783,335	7,104,880	(321,545)	270,243	266,834	3,409
Excess(deficit) revenues over (under) expenditures	1,095,278	782,463	(312,815)	(211,243)	(206,953)	4,290
Other financing sources(uses)						
Capitalized leases	-	346,228	(346,228)	-	-	-
Operating transfers in	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	346,228	(346,228)	-	-	-
Excess(deficit) revenues and other sources over(under) expenditures and other uses	\$ 1,095,278	\$ 1,128,691	\$ 33,413	\$ (211,243)	\$ (206,953)	\$ 4,290
Fund balance, beginning of year		2,874,840			659,926	
Fund balance, end of year		<u>\$ 4,003,531</u>			<u>\$ 452,973</u>	

Community Corrections			Juvenile Probation		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	430,949	430,949	-	228,047	228,047
-	-	-	55,000	55,000	-
-	424	424	-	3,091	3,091
-	-	-	-	-	-
-	-	-	-	-	-
-	36,294	36,294	-	7,146	7,146
-	467,667	467,667	55,000	293,284	238,284
-	809,949	809,949	1,000	1,775	775
-	1,277,616	1,277,616	56,000	295,059	239,059
-	1,443,744	(1,443,744)	57,573	240,046	(182,473)
-	76,764	(76,764)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,520,508	(1,520,508)	57,573	240,046	(182,473)
-	(242,892)	(242,892)	(1,573)	55,013	56,586
-	-	-	-	-	-
-	506,649	506,649	-	69,832	69,832
-	(506,649)	(506,649)	-	(69,832)	(69,832)
-	-	-	-	-	-
\$ -	(242,892)	\$ (242,892)	\$ (1,573)	55,013	\$ 56,586
	631,937			182,805	
	<u>\$ 389,045</u>			<u>\$ 237,818</u>	

**FAYETTE COUNTY, TEXAS**

**SPECIAL REVENUE FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2023  
WITH COMPARATIVE TOTALS FOR 2022**

	Law Library			Sheriff Continuing Education		
	Budget	Actual	Variance	Budget	Actual	Variance
			Favorable (Unfavorable)			(Unfavorable)
<b>REVENUES</b>						
General						
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	-	-	-	-	-
State aid	-	-	-	-	2,757	2,757
County contributions	-	-	-	-	-	-
Depository interest	-	-	-	-	-	-
Tobacco settlement	-	-	-	-	-	-
Reimbursed services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total general revenues	-	-	-	-	2,757	2,757
Charges for services	15,500	16,030	530	-	-	-
Total revenues	<u>15,500</u>	<u>16,030</u>	<u>530</u>	<u>-</u>	<u>2,757</u>	<u>2,757</u>
<b>EXPENDITURES</b>						
Administrative and general	50,000	49,385	615	-	2,757	(2,757)
Capital outlay	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Debt service:						
Interest paid	-	-	-	-	-	-
Principal retired	-	-	-	-	-	-
Total expenditures	<u>50,000</u>	<u>49,385</u>	<u>615</u>	<u>-</u>	<u>2,757</u>	<u>(2,757)</u>
Excess(deficit) revenues over (under) expenditures	<u>(34,500)</u>	<u>(33,355)</u>	<u>1,145</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources(uses)						
Capitalized leases	-	-	-	-	-	-
Operating transfers in	34,000	34,000	-	-	-	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>34,000</u>	<u>34,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess(deficit) revenues and other sources over(under) expenditures and other uses	<u>\$ (500)</u>	<u>645</u>	<u>\$ 1,145</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balance, beginning of year		773			-	
Fund balance, end of year		<u>\$ 1,418</u>			<u>\$ -</u>	

Constables Continuing Education			Courthouse Security		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	2,259	2,259	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	2,259	2,259	-	-	-
-	-	-	39,500	# 40,385	885
-	2,259	2,259	39,500	40,385	885
-	3,581	(3,581)	77,673	77,669	4
-	-	-	500	-	500
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	3,581	(3,581)	78,173	77,669	504
-	(1,322)	(1,322)	(38,673)	(37,284)	1,389
-	-	-	-	-	-
-	-	-	40,000	42,000	2,000
-	-	-	-	-	-
-	-	-	40,000	42,000	2,000
\$ -	(1,322)	\$ (1,322)	\$ 1,327	4,716	\$ 3,389
	35,744			(4,448)	
	\$ 34,422			\$ 268	

**FAYETTE COUNTY, TEXAS**

**SPECIAL REVENUE FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2023  
WITH COMPARATIVE TOTALS FOR 2022**

	County Clerk					
	Court Reporter Service			Records Management and Preservation		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>						
General						
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	-	-	-	-	-
State aid	-	-	-	-	-	-
County contributions	-	-	-	-	-	-
Depository interest	-	-	-	14,700	14,779	79
Tobacco settlement	-	-	-	-	-	-
Reimbursed services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total general revenues	-	-	-	14,700	14,779	79
Charges for services	-	11,731	11,731	84,000	85,341	1,341
Total revenues	-	11,731	11,731	98,700	100,120	1,420
<b>EXPENDITURES</b>						
Administrative and general	-	2,579	(2,579)	18,811	21,401	(2,590)
Capital outlay	-	-	-	-	58,503	(58,503)
Public transportation	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Debt service:						
Interest paid	-	-	-	-	-	-
Principal retired	-	-	-	-	-	-
Total expenditures	-	2,579	(2,579)	18,811	79,904	(61,093)
Excess(deficit) revenues over (under) expenditures	-	9,152	9,152	79,889	20,216	(59,673)
Other financing sources(uses)						
Capitalized leases	-	-	-	-	-	-
Operating transfers in	-	-	-	-	-	-
Operating transfers out	-	-	-	-	(114,603)	(114,603)
Total other financing sources (uses)	-	-	-	-	(114,603)	(114,603)
Excess(deficit) revenues and other sources over(under) expenditures and other uses	\$ -	\$ 9,152	\$ 9,152	\$ 79,889	\$ (94,387)	\$ (174,276)
Fund balance, beginning of year		40,333			455,024	
Fund balance, end of year		\$ 49,485			\$ 360,637	

Records Management and Preservation			County Clerk Records Archive		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	14,765	14,765	-	6,382	6,382
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	14,765	14,765	-	6,382	6,382
-	13,509	13,509	-	80,890	80,890
-	28,274	28,274	-	87,272	87,272
-	-	-	183,000	182,691	309
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	183,000	182,691	309
-	28,274	28,274	(183,000)	(95,419)	87,581
-	-	-	-	-	-
-	114,603	114,603	-	-	-
-	-	-	-	-	-
-	114,603	114,603	-	-	-
\$ -	142,877	\$ 142,877	(183,000)	(95,419)	\$ 87,581
	282,851			205,695	
	\$ 425,728			\$ 110,276	

**FAYETTE COUNTY, TEXAS**

**SPECIAL REVENUE FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2023  
WITH COMPARATIVE TOTALS FOR 2022**

	Justice Court Technology			Election Services Contract		
	Budget	Actual	Variance	Budget	Actual	Variance
			Favorable			(Unfavorable)
<b>REVENUES</b>						
General						
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	-	-	-	-	-
State aid	-	-	-	-	-	-
County contributions	-	-	-	-	-	-
Depository interest	-	-	-	-	-	-
Tobacco settlement	-	-	-	-	-	-
Reimbursed services	-	-	-	-	-	-
Miscellaneous	-	24,377	24,377	-	-	-
Total general revenues	-	24,377	24,377	-	-	-
Charges for services	-	-	-	-	19,691	19,691
Total revenues	-	24,377	24,377	-	19,691	19,691
<b>EXPENDITURES</b>						
Administrative and general	-	-	-	-	33,445	(33,445)
Capital outlay	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Debt service:						
Interest paid	-	-	-	-	-	-
Principal retired	-	-	-	-	-	-
Total expenditures	-	-	-	-	33,445	(33,445)
Excess(deficit) revenues over (under) expenditures	-	24,377	24,377	-	(13,754)	(13,754)
Other financing sources(uses)						
Capitalized leases	-	-	-	-	-	-
Operating transfers in	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess(deficit) revenues and other sources over(under) expenditures and other uses	\$ -	24,377	\$ 24,377	\$ -	(13,754)	\$ (13,754)
Fund balance, beginning of year		69,016			75,506	
Fund balance, end of year		<u>\$ 93,393</u>			<u>\$ 61,752</u>	

County and District  
Court Technology

American Rescue Plan				2023				2022	
Variance		Variance		Variance		Variance		2022	
Budget	Actual	(Unfavorable)	Budget	Actual	(Unfavorable)	Budget	Actual	Actual	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,542,713	\$ 6,547,049	\$ 4,336	\$ 5,602,020
-	-	-	-	-	-	203,100	203,683	583	3,128,578
-	-	-	-	-	-	-	664,012	664,012	601,745
-	-	-	-	-	-	55,000	55,000	-	55,000
-	-	-	3,781	3,781	-	146,500	176,447	29,947	76,659
-	-	-	-	-	-	59,000	59,881	881	47,208
-	-	-	-	-	-	-	-	-	-
-	759	759	-	-	-	281,300	351,970	70,670	243,347
-	759	759	-	3,781	3,781	7,287,613	8,058,042	770,429	9,754,557
-	-	-	-	-	-	859,700	1,799,293	939,593	1,738,088
-	759	759	-	3,781	3,781	8,147,313	9,857,335	1,710,022	11,492,645
-	-	-	1,130,772	(1,130,772)	-	387,057	3,188,070	(2,801,013)	2,264,538
-	-	-	649,440	(649,440)	-	515,033	1,391,480	(876,447)	1,878,283
-	-	-	-	-	-	6,244,035	6,256,514	(12,479)	6,316,849
-	-	-	-	-	-	270,243	266,834	3,409	299,860
-	-	-	-	-	-	24,767	24,357	410	19,181
-	-	-	-	-	-	-	217,236	(217,236)	262,833
-	-	-	1,780,212	(1,780,212)	-	7,441,135	11,344,491	(3,903,356)	11,041,544
-	759	759	-	(1,776,431)	(1,776,431)	706,178	(1,487,156)	(2,193,334)	451,101
-	-	-	-	-	-	-	346,228	346,228	196,357
-	-	-	-	-	-	74,000	767,084	693,084	332,270
-	-	-	-	-	-	-	(691,084)	(691,084)	-
-	-	-	-	-	-	74,000	422,228	348,228	528,627
\$ -	759	\$ 759	\$ -	(1,776,431)	\$ (1,776,431)	\$ 780,178	\$ (1,064,928)	\$ (1,845,106)	979,728
	6,882			2,432,769			7,949,653		6,969,925
	<u>\$ 7,641</u>			<u>\$ 656,338</u>			<u>\$ 6,884,725</u>		<u>\$ 7,949,653</u>

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**FAYETTE COUNTY, TEXAS**  
**ROAD AND BRIDGE FUNDS**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 2023**

	Precinct 1	Precinct 2	Precinct 3	Precinct 4	Totals (Memorandum Only)	
					2023	2022
<b>ASSETS</b>						
Cash and cash equivalents	<u>\$1,088,458</u>	<u>\$1,163,939</u>	<u>\$1,421,934</u>	<u>\$351,691</u>	<u>\$4,026,022</u>	<u>\$2,874,840</u>
Total assets	<u>\$1,088,458</u>	<u>\$1,163,939</u>	<u>\$1,421,934</u>	<u>\$351,691</u>	<u>\$4,026,022</u>	<u>\$2,874,840</u>
<b>LIABILITIES</b>						
Accounts payable	\$ 4,513	\$ 5,872	\$ 6,723	\$ 5,383	\$ 22,491	\$ -
Total liabilities	<u>4,513</u>	<u>5,872</u>	<u>6,723</u>	<u>5,383</u>	<u>22,491</u>	<u>-</u>
<b>FUND BALANCE</b>						
Fund balance - restricted	<u>1,083,945</u>	<u>1,158,067</u>	<u>1,415,211</u>	<u>346,308</u>	<u>4,003,531</u>	<u>2,874,840</u>
Total liabilities and fund balance	<u>\$1,088,458</u>	<u>\$1,163,939</u>	<u>\$1,421,934</u>	<u>\$351,691</u>	<u>\$4,026,022</u>	<u>\$2,874,840</u>

**FAYETTE COUNTY, TEXAS**

**ROAD AND BRIDGE FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2023  
WITH COMPARATIVE TOTALS FOR 2022**

	<b>2023</b>			
	<b>Precinct 1 Actual</b>	<b>Precinct 2 Actual</b>	<b>Precinct 3 Actual</b>	<b>Precinct 4 Actual</b>
<b>REVENUES</b>				
General				
Ad valorem taxes	\$ 1,342,800	\$ 1,768,358	\$ 1,954,949	\$ 1,480,942
Intergovernmental revenue				
Reimbursed CAECD	969	1,277	1,413	1,069
Reimbursed TXDOT infrastructure	-	-	-	-
State lateral road distribution	6,953	9,157	10,123	7,669
Gross weight fees	28,110	37,018	40,924	31,001
Grant funds	-	-	-	28,000
Total intergovernmental revenue	<u>36,032</u>	<u>47,452</u>	<u>52,460</u>	<u>67,739</u>
Depository interest	33,727	36,866	41,369	21,263
Miscellaneous				
Sale of equipment, etc.	848	37,871	25,213	-
Reimbursed road repairs	12,118	-	152,880	-
Rent	-	-	900	-
Miscellaneous	9,496	30,095	9,132	4,841
Total miscellaneous	<u>22,462</u>	<u>67,966</u>	<u>188,125</u>	<u>4,841</u>
Total general revenue	<u>1,435,021</u>	<u>1,920,642</u>	<u>2,236,903</u>	<u>1,574,785</u>
Charges for services				
Auto weight fees	73,841	97,243	107,503	81,438
Vehicle registration fees	73,522	96,821	107,038	81,085
Garbage disposal fees	-	1,501	-	-
Total charges for services	<u>147,363</u>	<u>195,565</u>	<u>214,541</u>	<u>162,523</u>
Total revenues	<u>1,582,384</u>	<u>2,116,207</u>	<u>2,451,444</u>	<u>1,737,308</u>
<b>EXPENDITURES</b>				
Public transportation				
Administrative				
Utilities	3,639	1,939	6,824	5,174
Telephone/communications	359	3,311	2,814	2,257
Building repairs and replacement	113	136	16,935	37,865
Total administrative	<u>4,111</u>	<u>5,386</u>	<u>26,573</u>	<u>45,296</u>

Total All Precincts Actual	Total All Precincts Budget	Variance Favorable (Unfavorable)	2022 Actual
\$ 6,547,049	\$ 6,542,713	\$ 4,336	\$ 5,602,020
4,728	4,350	378	5,785
-	-	-	496,675
33,902	33,750	152	34,562
137,053	137,000	53	129,975
28,000	28,000	-	-
203,683	203,100	583	666,997
133,225	131,800	1,425	51,547
63,932	63,100	832	32,873
164,998	164,000	998	-
900	900	-	900
53,564	53,300	264	141,622
283,394	281,300	2,094	175,395
7,167,351	7,158,913	8,438	6,495,959
360,025	359,900	125	347,030
358,466	358,300	166	344,203
1,501	1,500	1	8,343
719,992	719,700	292	699,576
7,887,343	7,878,613	8,730	7,195,535
17,576	17,950	374	15,806
8,741	10,000	1,259	6,554
55,049	56,200	1,151	52,320
81,366	84,150	2,784	74,680

**FAYETTE COUNTY, TEXAS**

*ROAD AND BRIDGE FUNDS*

*COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2023  
WITH COMPARATIVE TOTALS FOR 2022*

	<u>2023</u>			
	Precinct 1 Actual	Precinct 2 Actual	Precinct 3 Actual	Precinct 4 Actual
<b>EXPENDITURES</b>				
Public transportation				
Roadways				
Salaries - road employees	\$ 368,901	\$ 425,568	\$ 447,451	\$ 413,300
Social security tax	26,249	30,375	32,015	29,195
Life insurance	206	227	230	220
Health insurance	122,542	142,281	134,694	136,295
Dental insurance	2,491	2,802	2,933	2,764
Retirement	54,856	63,282	66,536	61,457
Worker's compensation	7,361	9,201	10,365	8,281
Unemployment tax	185	213	224	207
Equipment hired	2,441	301	-	-
Gasoline, oil, etc.	76,520	127,910	129,308	66,368
Gravel and paving material	280,957	898,466	378,245	405,111
Hauling and trucking	40,051	26,331	33,131	18,307
Hardware and supplies	17,340	24,941	35,341	22,092
Herbicides and fencing	512	1,583	7,204	259
Equipment repairs and replacements	86,372	67,452	125,428	58,600
Signs	4,435	1,828	7,450	1,824
Tires, tubes and batteries	27,393	12,960	20,417	18,948
Bridge materials	81,010	71,055	33,547	208,836
Culverts and pipes	14,109	30,521	46,171	2,836
Risk insurance	9,658	11,380	12,479	10,230
Miscellaneous	1,891	2,395	3,711	1,956
Total roadways	<u>1,225,480</u>	<u>1,951,072</u>	<u>1,526,880</u>	<u>1,467,086</u>
Other				
Solid waste disposal	2,644	1,986	-	-
Total other	<u>2,644</u>	<u>1,986</u>	<u>-</u>	<u>-</u>
Total public transportation	<u>1,232,235</u>	<u>1,958,444</u>	<u>1,553,453</u>	<u>1,512,382</u>
Capital outlay				
Trucks and trailers	48,000	-	65,065	42,015
Heavy equipment	-	189,299	29,166	233,228
Small tools and equipment	-	-	-	-
Total capital outlay	<u>48,000</u>	<u>189,299</u>	<u>94,231</u>	<u>275,243</u>

Total All Precincts Actual	Total All Precincts Budget	Variance Favorable (Unfavorable)	2022 Actual
\$ 1,655,220	\$ 1,655,902	\$ 682	\$ 1,576,322
117,834	118,062	228	112,487
883	907	24	885
535,812	536,647	835	490,161
10,990	11,292	302	10,885
246,131	247,687	1,556	235,160
35,208	35,484	276	33,756
829	854	25	789
2,742	3,500	758	14,456
400,106	402,000	1,894	437,684
1,962,779	1,965,000	2,221	2,227,853
117,820	119,700	1,880	122,819
99,714	66,600	(33,114)	68,198
9,558	9,750	192	4,914
337,852	339,500	1,648	288,674
15,537	16,500	963	21,790
79,718	80,500	782	68,724
394,448	395,600	1,152	334,653
93,637	95,200	1,563	103,585
43,747	44,100	353	34,501
9,953	10,100	147	47,080
<u>6,170,518</u>	<u>6,154,885</u>	<u>(15,633)</u>	<u>6,235,376</u>
 4,630	 5,000	 370	 6,793
<u>4,630</u>	<u>5,000</u>	<u>370</u>	<u>6,793</u>
<u>6,256,514</u>	<u>6,244,035</u>	<u>(12,479)</u>	<u>6,316,849</u>
 155,080	 160,000	 4,920	 203,995
<u>451,693</u>	<u>332,733</u>	<u>(118,960)</u>	<u>218,976</u>
<u>-</u>	<u>21,800</u>	<u>21,800</u>	<u>-</u>
<u>606,773</u>	<u>514,533</u>	<u>(92,240)</u>	<u>422,971</u>

**FAYETTE COUNTY, TEXAS**

**ROAD AND BRIDGE FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2023  
WITH COMPARATIVE TOTALS FOR 2022**

	2023			
	Precinct 1 Actual	Precinct 2 Actual	Precinct 3 Actual	Precinct 4 Actual
Debt service				
Interest expense	\$ 5,953	\$ 1,177	\$ 13,759	\$ 3,468
Principal retired	<u>31,180</u>	<u>10,304</u>	<u>125,290</u>	<u>50,462</u>
Total debt service	<u>37,133</u>	<u>11,481</u>	<u>139,049</u>	<u>53,930</u>
Total expenditures	<u>1,317,368</u>	<u>2,159,224</u>	<u>1,786,733</u>	<u>1,841,555</u>
Excess(deficit) revenues over(under) expenditures	<u>265,016</u>	<u>(43,017)</u>	<u>664,711</u>	<u>(104,247)</u>
Other financing sources(uses)				
Capitalized leases	<u>-</u>	<u>113,000</u>	<u>-</u>	<u>233,228</u>
Total other financing sources(uses)	<u>-</u>	<u>113,000</u>	<u>-</u>	<u>233,228</u>
Excess(deficit) of revenues and other sources over(under) expenditures and other uses	265,016	69,983	664,711	128,981
Fund balance, beginning of year	<u>818,929</u>	<u>1,088,084</u>	<u>750,500</u>	<u>217,327</u>
Fund balance, end of year	<u><u>\$ 1,083,945</u></u>	<u><u>\$ 1,158,067</u></u>	<u><u>\$ 1,415,211</u></u>	<u><u>\$ 346,308</u></u>

Total All Precincts Actual	Total All Precincts Budget	Variance Favorable (Unfavorable)	2022 Actual
\$ 24,357	\$ 24,767	\$ 410	\$ 19,181
217,236	-	(217,236)	262,833
241,593	24,767	(216,826)	282,014
7,104,880	6,783,335	(321,545)	7,021,834
 <u>782,463</u>	<u>1,095,278</u>	<u>(312,815)</u>	<u>173,701</u>
 <u>346,228</u>	<u>-</u>	<u>346,228</u>	<u>196,357</u>
 <u>346,228</u>	<u>-</u>	<u>346,228</u>	<u>196,357</u>
 <u>1,128,691</u>	<u>\$ 1,095,278</u>	<u>\$ 33,413</u>	<u>370,058</u>
 <u>2,874,840</u>			<u>2,504,782</u>
 <u>\$ 4,003,531</u>			<u>\$ 2,874,840</u>

**FAYETTE COUNTY, TEXAS**  
**COMMUNITY CORRECTIONS FUNDS**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 2023**

	Supervision	Specialized Caseload Program	Abuse Caseload Program	Substance Totals (Memorandum Only)	
				2023	2022
<b>ASSETS</b>					
Cash and cash equivalents	\$ 371,020	\$ 7,563	\$ 10,462	\$ 389,045	\$ 860,892
Due from other funds	-	-	-	-	-
<b>Total assets</b>	<b>\$ 371,020</b>	<b>\$ 7,563</b>	<b>\$ 10,462</b>	<b>\$ 389,045</b>	<b>\$ 860,892</b>
<b>LIABILITIES</b>					
Overdrafts	\$ -	\$ -	\$ -	\$ -	\$ 228,955
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>228,955</b>
<b>FUND BALANCE</b>					
Fund balance - restricted	371,020	7,563	10,462	\$ 389,045	631,937
<b>Total fund balance</b>	<b>371,020</b>	<b>7,563</b>	<b>10,462</b>	<b>389,045</b>	<b>631,937</b>
<b>Total liabilities and fund balance</b>	<b>\$ 371,020</b>	<b>\$ 7,563</b>	<b>\$ 10,462</b>	<b>\$ 389,045</b>	<b>\$ 860,892</b>

**FAYETTE COUNTY, TEXAS**

**COMMUNITY CORRECTIONS FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2023  
WITH COMPARATIVE TOTALS FOR 2022**

	Supervision			Specialized Caseload Program		
	Budget	Actual	Variance	Budget	Actual	Variance
			Favorable (Unfavorable)			(Unfavorable)
<b>REVENUES</b>						
General						
State aid	\$ -	\$ 214,466	\$ 214,466	\$ -	\$ 67,204	\$ 67,204
Miscellaneous	-	36,718	36,718	-	-	-
Total general revenue	-	251,184	251,184	-	67,204	67,204
Charges for services	-	809,949	809,949	-	-	-
Total revenues	-	1,061,133	1,061,133	-	67,204	67,204
<b>EXPENDITURES</b>						
Administrative and general						
Assistants	-	392,068	(392,068)	-	-	-
Probation officers	-	304,848	(304,848)	-	167,141	(167,141)
Social security	-	50,335	(50,335)	-	12,691	(12,691)
Retirement	-	104,251	(104,251)	-	24,235	(24,235)
Unemployment	-	352	(352)	-	80	(80)
Gasoline, oil, etc.	-	3,547	(3,547)	-	-	-
Hardware and supplies	-	27,331	(27,331)	-	-	-
Tires, tubes and batteries	-	1,567	(1,567)	-	-	-
Professional services	-	52,860	(52,860)	-	-	-
Travel and training	-	3,002	(3,002)	-	-	-
Meals and lodging	-	6,348	(6,348)	-	-	-
Telephone/communications	-	12,396	(12,396)	-	-	-
Miscellaneous	-	56	(56)	-	-	-
Non residential services	-	8,631	(8,631)	-	-	-
Total administrative and general	-	967,592	(967,592)	-	204,147	(204,147)
Capital outlay						
Furniture and equipment	-	76,764	(76,764)	-	-	-
Total capital outlay	-	76,764	(76,764)	-	-	-
Total expenditures	-	1,044,356	(1,044,356)	-	204,147	(204,147)
Excess(deficit) revenues over(under) expenditures	-	16,777	16,777	-	(136,943)	(136,943)
Other financing sources(uses)						
Transfer to other funds	-	(506,649)	506,649	-	-	-
Transfer from other funds	-	-	-	-	255,158	(255,158)
Total other financing sources(uses)	-	(506,649)	506,649	-	255,158	(255,158)
Excess(deficit) revenues and other sources over(under) expenditures and other uses	\$ -	(489,872)	\$ (489,872)	\$ -	118,215	\$ 118,215
Fund balance, beginning of year		860,892			(110,652)	
Fund balance, end of year		\$ 371,020			\$ 7,563	

**FAYETTE COUNTY, TEXAS**

**COMMUNITY CORRECTIONS FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2023  
WITH COMPARATIVE TOTALS FOR 2022**

	<u>Substance Abuse Caseload Program</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
			Favorable (Unfavorable)
<b>REVENUES</b>			
General			
State aid	\$ -	\$ 149,279	\$ 149,279
Miscellaneous	-	-	-
Total general revenue	-	149,279	149,279
Charges for services	-	-	-
Total revenues	-	149,279	149,279
<b>EXPENDITURES</b>			
Administrative and general			
Assistants	-	-	-
Probation officers	-	222,178	(222,178)
Social security	-	16,678	(16,678)
Retirement	-	33,038	(33,038)
Unemployment	-	111	(111)
Gasoline, oil, etc.	-	-	-
Hardware and supplies	-	-	-
Tires, tubes and batteries	-	-	-
Professional services	-	-	-
Travel and training	-	-	-
Meals and lodging	-	-	-
Telephone/communications	-	-	-
Miscellaneous	-	-	-
Non residential services	-	-	-
Total administrative and general	-	272,005	(272,005)
Capital outlay			
Furniture and equipment	-	-	-
Total capital outlay	-	-	-
Total expenditures	-	272,005	(272,005)
Excess(deficit) revenues over(under) expenditures	-	(122,726)	(122,726)
Other financing sources(uses)			
Transfer to other funds	-	-	-
Transfer from other funds	-	251,491	(251,491)
Total other financing sources(uses)	-	251,491	(251,491)
Excess(deficit) revenues and other sources over(under) expenditures and other uses	\$ -	128,765	\$ 128,765
Fund balance, beginning of year		(118,303)	
Fund balance, end of year		<u>\$ 10,462</u>	

2023			
Budget	Actual	Variance Favorable (Unfavorable)	2022
\$ -	\$ 430,949	\$ 430,949	\$ 386,296
-	36,718	36,718	21,734
-	467,667	467,667	408,030
-	809,949	809,949	758,777
-	1,277,616	1,128,337	1,166,807
-	392,068	(392,068)	319,064
-	694,167	(694,167)	656,137
-	79,704	(79,704)	71,427
-	161,524	(161,524)	145,482
-	543	(543)	488
-	3,547	(3,547)	4,240
-	27,331	(27,331)	23,758
-	1,567	(1,567)	3,313
-	52,860	(52,860)	53,311
-	3,002	(3,002)	2,201
-	6,348	(6,348)	2,149
-	12,396	(12,396)	10,980
-	56	(56)	43,466
-	8,631	(8,631)	6,776
-	1,443,744	(1,171,739)	1,342,792
-	76,764	(76,764)	-
-	76,764	(76,764)	-
-	1,520,508	(1,248,503)	1,342,792
-	(242,892)	(120,166)	(175,985)
-	(506,649)	506,649	-
-	506,649	(506,649)	-
-	-	-	-
\$ -	(242,892)	\$ (120,166)	(175,985)
	631,937		807,922
	<u>\$ 389,045</u>		<u>\$ 631,937</u>

**FAYETTE COUNTY, TEXAS**  
**JUVENILE PROBATION FUNDS**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 2023**

	<u>Local Match Fund</u>	<u>Basic Probation Fund</u>	<u>Community Programs</u>	<u>Foster Care Reimbursement</u>	<u>State Aid Formula Fund</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 35,503	\$ -	\$ -	\$117,739	\$ 84,695
Due from other funds	-	-	-	-	-
<b>Total assets</b>	<b>\$ 35,503</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$117,739</b>	<b>\$ 84,695</b>
<b>LIABILITIES</b>					
Overdrafts	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	-	119	-	-
Due to other funds	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>119</b>	<b>-</b>	<b>-</b>
<b>FUND EQUITY</b>					
Fund balance - restricted	<u>35,503</u>	<u>-</u>	<u>(119)</u>	<u>117,739</u>	<u>84,695</u>
<b>Total fund equity</b>	<b><u>35,503</u></b>	<b><u>-</u></b>	<b><u>(119)</u></b>	<b><u>117,739</u></b>	<b><u>84,695</u></b>
<b>Total liabilities and fund equity</b>	<b><u>\$ 35,503</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$117,739</u></b>	<b><u>\$ 84,695</u></b>

Commitment Diversion	Pre & Post Adjudication	Risk & Needs Assessment	Totals	
			(Memorandum Only) 2023	2022
\$ -	\$ -	\$ -	\$237,937	\$182,805
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$237,937</u>	<u>\$182,805</u>
\$ -	\$ -	\$ -	\$ -	\$ -
<u>-</u>	<u>-</u>	<u>-</u>	<u>119</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>119</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>237,818</u>	<u>182,805</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>237,818</u>	<u>182,805</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$237,937</u>	<u>\$182,805</u>

**FAYETTE COUNTY, TEXAS**

**JUVENILE PROBATION FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2023  
WITH COMPARATIVE TOTALS FOR 2022**

	Local Match Fund			Basic Probation Fund		
			Variance			Variance
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
<b>REVENUES</b>						
General						
State aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County contributions	55,000	55,000	-	-	-	-
Depository interest	-	-	-	-	-	-
Miscellaneous	-	516	516	-	-	-
Total general revenue	<u>55,000</u>	<u>55,516</u>	<u>516</u>	<u>-</u>	<u>-</u>	<u>-</u>
Charges for services						
Probation fees	1,000	1,775	775	-	-	-
Total charges for services	<u>1,000</u>	<u>1,775</u>	<u>775</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>56,000</u>	<u>57,291</u>	<u>1,291</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>						
Administrative and general						
Probation officers	-	-	-	-	3,847	(3,847)
Social security	8,333	8,296	37	-	-	-
Health and life insurance	20,595	19,880	715	-	-	-
Dental insurance	627	623	4	-	-	-
Retirement	16,614	16,226	388	-	-	-
Worker's Compensation	647	447	200	-	-	-
Unemployment	57	54	3	-	-	-
Operating expenses	8,100	8,049	51	-	-	-
Travel	2,600	2,594	6	-	-	-
Residential services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total administrative and general	<u>57,573</u>	<u>56,169</u>	<u>1,404</u>	<u>-</u>	<u>3,847</u>	<u>(3,847)</u>
Capital outlay						
Buildings and improvements	-	-	-	-	-	-
Furniture and equipment	-	-	-	-	-	-
Total capital outlay	-	-	-	-	-	-
Total expenditures	<u>57,573</u>	<u>56,169</u>	<u>1,404</u>	<u>-</u>	<u>3,847</u>	<u>(3,847)</u>
Excess(deficit) revenues over(under) expenditures	<u>(1,573)</u>	<u>1,122</u>	<u>2,695</u>	<u>-</u>	<u>(3,847)</u>	<u>(3,847)</u>
Other financing sources(uses)						
Transfer to other funds	-	-	-	-	(1,708)	(1,708)
Transfer from other funds	-	24,174	24,174	-	-	-
Total other financing sources(uses)	<u>-</u>	<u>24,174</u>	<u>24,174</u>	<u>-</u>	<u>(1,708)</u>	<u>(1,708)</u>
Excess(deficit) revenues and other sources over(under) expenditures and other uses	<u>(1,573)</u>	<u>25,296</u>	<u>\$ 26,869</u>	<u>\$ -</u>	<u>(5,555)</u>	<u>\$ (5,555)</u>
Fund balance, beginning of year		10,207			5,555	
Fund balance, end of year		<u>\$ 35,503</u>		<u>\$ -</u>		

Community Programs			Foster Care Reimbursement			State Aid Formula Fund		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 216,407	\$ 216,407
-	-	-	-	-	-	-	-	-
-	-	-	-	3,091	3,091	-	-	-
-	-	-	-	630	630	-	6,000	6,000
-	-	-	-	3,721	3,721	-	222,407	222,407
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	3,721	3,721	-	222,407	222,407
-	-	-	-	-	-	-	105,273	(105,273)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	50	(50)
-	119	(119)	-	-	-	-	(208)	208
-	-	-	-	19,826	(19,826)	-	230	(230)
-	-	-	-	-	-	-	38,899	(38,899)
-	119	(119)	-	19,826	(19,826)	-	144,244	(144,244)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	119	(119)	-	19,826	(19,826)	-	144,244	(144,244)
-	(119)	(119)	-	(16,105)	(16,105)	-	78,163	78,163
-	(5,399)	(5,399)	-	-	-	-	-	-
-	-	-	-	45,658	45,658	-	-	-
-	(5,399)	(5,399)	-	45,658	45,658	-	-	-
\$ -	(5,518)	\$ (5,518)	\$ -	29,553	\$ 29,553	\$ -	78,163	\$ 78,163
	5,399			88,186			6,532	
	\$ (119)			\$ 117,739			\$ 84,695	

**FAYETTE COUNTY, TEXAS**

**JUVENILE PROBATION FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2023  
WITH COMPARATIVE TOTALS FOR 2022**

	Commitment Diversion			Pre & Post Adjudication		
			Variance			Variance
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
<b>REVENUES</b>						
General						
State aid	\$ -	\$ -	\$ -	\$ -	\$ 9,369	\$ 9,369
County contributions	-	-	-	-	-	-
Depository interest	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total general revenue	-	-	-	-	9,369	9,369
Charges for services						
Probation fees	-	-	-	-	-	-
Total charges for services	-	-	-	-	-	-
Total revenues	-	-	-	-	9,369	9,369
<b>EXPENDITURES</b>						
Administrative and general						
Probation officers	-	-	-	-	-	-
Social security	-	-	-	-	-	-
Health and life insurance	-	-	-	-	-	-
Dental insurance	-	-	-	-	-	-
Retirement	-	-	-	-	-	-
Worker's Compensation	-	-	-	-	-	-
Unemployment	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Residential services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	13,570	(13,570)
Total administrative and general	-	-	-	-	13,570	(13,570)
Capital outlay						
Buildings and improvements	-	-	-	-	-	-
Furniture and equipment	-	-	-	-	-	-
Total capital outlay	-	-	-	-	-	-
Total expenditures	-	-	-	-	13,570	(13,570)
Excess(deficit) revenues over(under) expenditures	-	-	-	-	(4,201)	(4,201)
Other financing sources(uses)						
Transfer to other funds	-	(14,715)	(14,715)	-	(48,010)	(48,010)
Transfer from other funds	-	-	-	-	-	-
Total other financing sources(uses)	-	(14,715)	(14,715)	-	(48,010)	(48,010)
Excess(deficit) revenues and other sources over(under) expenditures and other uses	\$ -	(14,715)	\$ (14,715)	\$ -	(52,211)	\$ (52,211)
Fund balance, beginning of year		14,715			52,211	
Fund balance, end of year	\$ -			\$ -		

Risk & Needs Assessment			2023			
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	2022
\$ -	\$ 2,271	\$ 2,271	\$ -	\$ 228,047	\$ 9,369	210,448
-	-	-	55,000	55,000	-	55,000
-	-	-	-	3,091	3,091	2,163
-	-	-	-	7,146	7,146	24,508
<u>-</u>	<u>2,271</u>	<u>2,271</u>	<u>55,000</u>	<u>293,284</u>	<u>19,606</u>	<u>292,119</u>
-	-	-	1,000	1,775	775	1,665
-	-	-	1,000	1,775	775	1,665
<u>-</u>	<u>2,271</u>	<u>2,271</u>	<u>56,000</u>	<u>295,059</u>	<u>20,381</u>	<u>293,784</u>
-	-	-	-	109,120	(109,120)	109,584
-	-	-	8,333	8,296	37	8,042
-	-	-	20,595	19,880	715	23,297
-	-	-	627	623	4	571
-	-	-	16,614	16,226	388	16,348
-	-	-	647	447	200	658
-	-	-	57	54	3	55
-	2,271	(2,271)	8,100	10,370	(2,270)	27,012
-	-	-	2,600	2,505	95	4,201
-	-	-	-	20,056	(20,056)	121,394
-	-	-	-	52,469	(52,469)	4,494
<u>-</u>	<u>2,271</u>	<u>(2,271)</u>	<u>57,573</u>	<u>240,046</u>	<u>(182,473)</u>	<u>315,656</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>2,271</u>	<u>(2,271)</u>	<u>57,573</u>	<u>240,046</u>	<u>(182,473)</u>	<u>315,656</u>
-	-	-	(1,573)	55,013	56,586	(21,872)
-	-	-	-	(69,832)	(69,832)	-
-	-	-	-	69,832	69,832	-
-	-	-	-	-	-	-
<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ (1,573)</u>	<u>\$ 55,013</u>	<u>\$ 56,586</u>	<u>(21,872)</u>
				<u>182,805</u>		<u>204,677</u>
	<u>\$ -</u>			<u>\$ 237,818</u>		<u>\$ 182,805</u>

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**FAYETTE COUNTY, TEXAS****DEBT SERVICE FUND****BALANCE SHEET****DECEMBER 31, 2023**

	Debt Service	Totals (Memorandum Only)	
		2023	2022
<b>ASSETS</b>			
Cash and cash equivalents	\$ 3,417	\$ 3,417	\$ -
Total assets	<u>\$ 3,417</u>	<u>\$ 3,417</u>	<u>\$ -</u>
<b>LIABILITIES</b>			
Overdrafts	\$ -	\$ -	\$ -
Total liabilities	- - -	- - -	- - -
<b>FUND BALANCE</b>			
Fund balance - reserved for debt service	\$ 3,417	\$ 3,417	\$ -
Total fund equity	<u>\$ 3,417</u>	<u>\$ 3,417</u>	<u>\$ -</u>
Total liabilities and fund equity	<u>\$ 3,417</u>	<u>\$ 3,417</u>	<u>\$ -</u>

**FAYETTE COUNTY, TEXAS**

**DEBT SERVICE FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2023  
WITH COMPARATIVE TOTALS FOR 2022**

	<b>Debt Service</b>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
<b>REVENUES</b>			
Ad valorem taxes	\$ 310,900	\$ 311,632	\$ 732
Depository interest	1,600	1,861	261
Total revenues	<u>312,500</u>	<u>313,493</u>	<u>993</u>
<b>EXPENDITURES</b>			
Debt Service			
Principal paid	282,253	282,253	-
Interest paid	27,823	27,823	-
Total expenses	<u>310,076</u>	<u>310,076</u>	<u>-</u>
Excess of revenues over expenditures	2,424	3,417	993
Other financing sources(uses)			
Transfers from(to) other funds	<u>-</u>	<u>-</u>	<u>-</u>
Excess revenues and other sources over expenses and other uses	<u>\$ 2,424</u>	<u>3,417</u>	<u>\$ 993</u>
Fund balance, beginning of year			
Fund balance, end of year		<u>\$ 3,417</u>	

2023		Variance	2022
Budget	Actual	Favorable (Unfavorable)	Actual
\$ 310,900	\$ 311,632	\$ 732	\$ 298,959
1,600	1,861	261	1,047
<u>312,500</u>	<u>313,493</u>	<u>993</u>	<u>300,006</u>
282,253	282,253	-	278,289
27,823	27,823	-	33,895
<u>310,076</u>	<u>310,076</u>	<u>-</u>	<u>312,184</u>
2,424	3,417	993	(12,178)
-	-	-	2,211
<u>\$ 2,424</u>	<u>3,417</u>	<u>\$ 993</u>	<u>(9,967)</u>
-	-	-	9,967
<u>\$ 3,417</u>		<u>\$ -</u>	

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**FAYETTE COUNTY, TEXAS**  
**CAPITAL PROJECT FUNDS**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 2023**

	<b>Buildings and Improvements</b>	<b>Totals (Memorandum Only)</b>	
		<b>2023</b>	<b>2022</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ -	\$ -	\$ -
Accounts receivable	-	-	-
 Total assets	 \$ -	 \$ -	 \$ -
<b>LIABILITIES</b>			
Overdrafts	\$ -	\$ -	\$ -
Retainage payable	-	-	-
 Total liabilities	 -	 -	 -
<b>FUND EQUITY</b>			
Designated fund balance:			
Buildings and improvements	\$ -	\$ -	\$ -
Total fund equity	-	-	-
 Total liabilities and fund equity	 \$ -	 \$ -	 \$ -

**FAYETTE COUNTY, TEXAS**

**CAPITAL PROJECT FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2023  
WITH COMPARATIVE TOTALS FOR 2022**

	Buildings and Improvements		
	Budget	Actual	Variance
			Favorable
REVENUES	Budget	Actual	(Unfavorable)
Intergovernmental revenue	\$ -	\$ -	\$ -
Depository interest	-	-	-
Total revenues	-	-	-
 EXPENDITURES			
Administrative and general	-	-	-
Capital outlay	-	-	-
Total expenditures	-	-	-
 Excess(deficit) revenues over(under) expenditures	-	-	-
 Other financing sources(uses)			
Transfers (from)to other funds	-	-	-
Total other financing sources(uses)	-	-	-
 Excess(deficit) revenues and other sources over (under) expenditures and other uses	\$ -	-	\$ -
 Fund balance, beginning of year		-	
Fund balance, end of year	\$ -		

2023		Variance Favorable (Unfavorable)	2022 Actual
Budget	Actual		
\$ -	\$ -	\$ -	\$ -
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>100,826</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>100,826</u>
			(100,826)
			20,235
<u>-</u>	<u>-</u>	<u>-</u>	<u>20,235</u>
<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>(80,591)</u>
			80,591
<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>-</u>

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**FAYETTE COUNTY, TEXAS**  
**PROPRIETARY FUND**  
**BALANCE SHEET**  
**DECEMBER 31, 2023**

	Totals		
	Health and Life Self Insurance		(Memorandum Only)
	2023	2022	
<b>ASSETS</b>			
Cash and cash equivalents	\$ 395,417	\$ 395,417	<u>\$ 354,896</u>
Total assets	<u>\$ 395,417</u>	<u>\$ 395,417</u>	<u>\$ 354,896</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 92,148	\$ 92,148	<u>\$ 121,774</u>
Total liabilities	<u>92,148</u>	<u>92,148</u>	<u>121,774</u>
<b>NET POSITION</b>			
Unrestricted	\$ 303,269	\$ 303,269	<u>\$ 233,122</u>
Total net position	<u>303,269</u>	<u>303,269</u>	<u>233,122</u>
Total liabilities and net position	<u>\$ 395,417</u>	<u>\$ 395,417</u>	<u>\$ 354,896</u>

**FAYETTE COUNTY, TEXAS**

**PROPRIETARY FUND**

**STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN NET POSITION - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2023  
WITH COMPARATIVE TOTALS FOR 2022**

	Health and Life Self Insurance		
	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Employee HRA account contributions	\$ -	\$ 312,718	\$ 312,718
Miscellaneous	-	894	894
<b>Total revenues</b>	<b>-</b>	<b>313,612</b>	<b>313,612</b>
<b>EXPENSES</b>			
Claims	-	243,465	(243,465)
<b>Total expenses</b>	<b>-</b>	<b>243,465</b>	<b>(243,465)</b>
Excess revenues over expenses	-	70,147	70,147
<b>Other financing sources(uses)</b>			
Transfers from(to) other funds	-	-	-
Excess revenues over expenses and other uses	\$ -	70,147	\$ 70,147
Net position, beginning of year		<u>233,122</u>	
Net position, end of year		<u>\$ 303,269</u>	

2023		Variance	2022
Budget	Actual	Favorable (Unfavorable)	Actual
\$ -	\$ 312,718	\$ 312,718	\$ 304,489
-	894	894	63,223
-	<u>313,612</u>	<u>313,612</u>	<u>367,712</u>
-	<u>243,465</u>	<u>(243,465)</u>	<u>268,704</u>
-	<u>243,465</u>	<u>(243,465)</u>	<u>268,704</u>
-	70,147	70,147	99,008
-	-	-	<u>(400,000)</u>
\$ -	<u>70,147</u>	<u>\$ 70,147</u>	<u>(300,992)</u>
	<u>233,122</u>		<u>534,114</u>
	<u>\$ 303,269</u>		<u>\$ 233,122</u>

**FAYETTE COUNTY, TEXAS**  
**PROPRIETARY FUND**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

	Health and Life Self Insurance	Totals	
		(Memorandum Only)	
		2023	2022
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Net income (loss)	\$ 70,147	\$ 70,147	\$ (300,992)
Adjustments to reconcile net income to net cash flow used for operating activities:			
Increase (decrease) in accounts payable	(29,626)	(29,626)	79,582
Net cash provided by operating activities	<u>40,521</u>	<u>40,521</u>	<u>(221,410)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Redemption of U.S. government securities	-	-	-
Purchase of U.S. government securities	-	-	-
Net cash used in investing activities	<u>-</u>	<u>-</u>	<u>-</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>			
Transfer to other funds	-	-	-
Net cash provided by capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET INCREASE IN CASH</b>	<b>40,521</b>	<b>40,521</b>	<b>(221,410)</b>
Cash and cash equivalents, beginning of year	<u>354,896</u>	<u>354,896</u>	<u>576,306</u>
Cash and cash equivalents, end of year	<b>\$ 395,417</b>	<b>\$ 395,417</b>	<b>\$ 354,896</b>

**FAYETTE COUNTY, TEXAS**  
**FIDUCIARY FUNDS**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 2023**

	Expendable Trust Funds	Agency Funds	Totals (Memorandum Only)	
			2023	2022
<b>ASSETS</b>				
Cash and cash equivalents	\$ 2,892,321	\$ 9,989,103	\$ 12,881,424	\$ 13,046,390
Due from other funds	-	9,287	9,287	3,434
<b>Total assets</b>	<b>\$ 2,892,321</b>	<b>\$ 9,998,390</b>	<b>\$ 12,890,711</b>	<b>\$ 13,049,824</b>
<b>LIABILITIES</b>				
Overdrafts	\$ 123,079	\$ 9,287	\$ 132,366	\$ 111,442
Taxes collected in advance		3,906,356	3,906,356	6,097,363
Due to other entities	-	6,082,747	6,082,747	4,664,144
<b>Total liabilities</b>	<b>123,079</b>	<b>9,998,390</b>	<b>10,121,469</b>	<b>10,872,949</b>
<b>FUND BALANCE</b>				
Fund balance - restricted	2,769,242	-	2,769,242	2,176,875
<b>Total fund balance</b>	<b>2,769,242</b>	<b>-</b>	<b>2,769,242</b>	<b>2,176,875</b>
<b>Total liabilities and fund balance</b>	<b>\$ 2,892,321</b>	<b>\$ 9,998,390</b>	<b>\$ 12,890,711</b>	<b>\$ 13,049,824</b>

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**FAYETTE COUNTY, TEXAS**

**FIDUCIARY FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED DECEMBER 31, 2023  
WITH COMPARATIVE TOTALS FOR 2022**

	Expendable Trust Funds	Agency Funds	Totals	
			(Memorandum Only) 2023	2022
<b>REVENUES</b>				
Contributions	\$ 52,500	\$ -	\$ 52,500	\$ 42,000
Depository interest	33,208	-	33,208	7,069
Miscellaneous	1,584,231	-	1,584,231	1,415,498
<b>Total revenues</b>	<b>1,669,939</b>	<b>-</b>	<b>1,669,939</b>	<b>1,464,567</b>
<b>EXPENDITURES</b>				
Administrative and general	1,012,013	-	1,012,013	1,060,159
Capital outlay	60,862	-	60,862	315,819
<b>Total expenditures</b>	<b>1,072,875</b>	<b>-</b>	<b>1,072,875</b>	<b>1,375,978</b>
Excess(deficit) revenues over(under) expenditures	597,064	-	597,064	88,589
Other financing sources(uses)				
Operating transfer in	172,435	-	172,435	219,314
Operating transfer out	(177,132)	-	(177,132)	(219,314)
<b>Total other financing sources(uses)</b>	<b>(4,697)</b>	<b>-</b>	<b>(4,697)</b>	<b>-</b>
Excess(deficit) revenues and other sources over (under) expenditures and other uses	592,367	-	592,367	88,589
Fund balance, beginning of year	<b>2,176,875</b>	<b>-</b>	<b>2,176,875</b>	<b>2,088,286</b>
Fund balance, end of year	<b>\$2,769,242</b>	<b>\$ -</b>	<b>\$2,769,242</b>	<b>\$2,176,875</b>

**FAYETTE COUNTY, TEXAS**  
**EXPENDABLE TRUST FUNDS**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 2023**

	Check Collection and Processing Fund	Court Costs Fund	County Attorney Forfeiture Fund	County Attorney Seizure Fund
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$481,200	\$1,043,136	\$1,071,540
Due from other funds	-	-	-	-
<b>Total assets</b>	<b>\$ -</b>	<b>\$481,200</b>	<b>\$1,043,136</b>	<b>\$1,071,540</b>
<b>LIABILITIES</b>				
Overdrafts	\$ 30	\$ -	\$ -	\$ -
<b>Total liabilities</b>	<b>30</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE</b>				
Fund balance - restricted	(30)	481,200	1,043,136	1,071,540
<b>Total fund balance</b>	<b>(30)</b>	<b>481,200</b>	<b>1,043,136</b>	<b>1,071,540</b>
<b>Total liabilities and fund balance</b>	<b>\$ -</b>	<b>\$481,200</b>	<b>\$1,043,136</b>	<b>\$1,071,540</b>

Sheriff Forfeiture Fund	Narcotics		Narcotics		Permanent School Available Fund	Totals	
	Narcotics Unit Seizure Fund	Unit Forfeiture Operating Fund	Permanent School Fund	Permanent School Fund		(Memorandum Only)	2023
\$249,328	\$ 44,638	\$ -	\$ 1,913	\$ 566	\$2,892,321	\$2,284,883	
<u>\$249,328</u>	<u>\$ 44,638</u>	<u>\$ -</u>	<u>\$ 1,913</u>	<u>\$ 566</u>	<u>\$2,892,321</u>	<u>\$2,284,883</u>	
\$ -	\$ -	\$123,049	\$ -	\$ -	\$ 123,079	\$ 108,008	
<u>-</u>	<u>-</u>	<u>123,049</u>	<u>-</u>	<u>-</u>	<u>123,079</u>	<u>108,008</u>	
249,328	44,638	(123,049)	1,913	566	2,769,242	2,176,875	
<u>249,328</u>	<u>44,638</u>	<u>(123,049)</u>	<u>1,913</u>	<u>566</u>	<u>2,769,242</u>	<u>2,176,875</u>	
<u>\$249,328</u>	<u>\$ 44,638</u>	<u>\$ -</u>	<u>\$ 1,913</u>	<u>\$ 566</u>	<u>\$2,892,321</u>	<u>\$2,284,883</u>	

**FAYETTE COUNTY, TEXAS**

**EXPENDABLE TRUST FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED DECEMBER 31, 2023  
WITH COMPARATIVE TOTALS FOR 2022**

	Check Collection and Processing Fund	Court Costs Fund	County Attorney Forfeiture Fund	County Attorney Seizure Fund
<b>REVENUES</b>				
General				
Contributions	\$ -	\$ -	\$ -	\$ -
Depository interest	-	-	-	26,823
Miscellaneous	353	694,731	6,965	773,066
Total revenues	<u>353</u>	<u>694,731</u>	<u>6,965</u>	<u>799,889</u>
<b>EXPENDITURES</b>				
Administrative and general	3,152	604,928	34,436	23,787
Capital outlay	-	-	11,500	-
Total expenditures	<u>3,152</u>	<u>604,928</u>	<u>45,936</u>	<u>23,787</u>
Excess(deficit) revenues over(under) expenditures	(2,799)	89,803	(38,971)	776,102
<b>Other financing sources(uses)</b>				
Operating transfer in	7,028	-	84,415	-
Operating transfer out	-	-	-	(177,015)
Total other financing sources(uses)	<u>7,028</u>	<u>-</u>	<u>84,415</u>	<u>(177,015)</u>
Excess(deficit) revenues and other sources over(under) expenditures and other uses	4,229	89,803	45,444	599,087
Fund balance, beginning of year	(4,259)	391,397	997,692	472,453
Fund balance, end of year	<u>\$ (30)</u>	<u>\$ 481,200</u>	<u>\$1,043,136</u>	<u>\$1,071,540</u>

Sheriff Forfeiture Fund	Narcotics Unit Seizure Fund	Narcotics Unit Forfeiture Operating Fund			Permanent School Fund	Permanent School Available Fund	Totals (Memorandum Only)	
							2023	2022
\$ -	\$ -	\$ 52,500	\$ -	\$ -	\$ -	\$ 52,500	\$ 42,000	
-	1,516	-	74		4,795	33,208	7,069	
32,800	955	-	-		75,361	1,584,231	1,415,498	
<u>32,800</u>	<u>2,471</u>	<u>52,500</u>	<u>74</u>		<u>80,156</u>	<u>1,669,939</u>	<u>1,464,567</u>	
113,940	-	72,777	-		158,993	1,012,013	1,060,159	
49,362	-	-	-		-	60,862	315,819	
<u>163,302</u>	<u>-</u>	<u>72,777</u>	<u>-</u>		<u>158,993</u>	<u>1,072,875</u>	<u>1,375,978</u>	
(130,502)	2,471	(20,277)	74		(78,837)	597,064	88,589	
80,015	-	977	-		-	172,435	219,314	
-	(117)	-	-		-	(177,132)	(219,314)	
<u>80,015</u>	<u>(117)</u>	<u>977</u>	<u>-</u>		<u>-</u>	<u>(4,697)</u>	<u>-</u>	
(50,487)	2,354	(19,300)	74		(78,837)	592,367	88,589	
<u>299,815</u>	<u>42,284</u>	<u>(103,749)</u>	<u>1,839</u>		<u>79,403</u>	<u>2,176,875</u>	<u>2,088,286</u>	
<u><b>\$ 249,328</b></u>	<u><b>\$ 44,638</b></u>	<u><b>\$(123,049)</b></u>	<u><b>\$ 1,913</b></u>		<u><b>\$ 566</b></u>	<u><b>\$2,769,242</b></u>	<u><b>\$2,176,875</b></u>	

**FAYETTE COUNTY, TEXAS**

*AGENCY FUNDS*

*COMBINING BALANCE SHEET*

*DECEMBER 31, 2023*

	Probation	County Attorney	Tax Clearing	Payroll	County Clerk	District Clerk	Sheriff
<b>ASSETS</b>							
Cash and cash equivalents	\$ 1,718	\$ 22,032	\$ 3,906,356	-	\$ 303,708	\$ 2,718,833	\$ 325,793
Due from other funds	-	-	-	9,287	-	-	-
<b>Total assets</b>	<b>\$ 1,718</b>	<b>\$ 22,032</b>	<b>\$ 3,906,356</b>	<b>\$ 9,287</b>	<b>\$ 303,708</b>	<b>\$ 2,718,833</b>	<b>\$ 325,793</b>
<b>LIABILITIES</b>							
Overdrafts	\$ -	\$ -	\$ -	\$ 9,287	\$ -	\$ -	\$ -
Taxes collected in advance	-	-	3,906,356	-	-	-	-
Due to other entities	1,718	22,032	-	-	303,708	2,718,833	325,793
<b>Total liabilities</b>	<b>1,718</b>	<b>22,032</b>	<b>3,906,356</b>	<b>9,287</b>	<b>303,708</b>	<b>2,718,833</b>	<b>325,793</b>
<b>FUND BALANCE</b>							
Total fund balance	-	-	-	-	-	-	-
<b>Total liabilities and fund balance</b>	<b>\$ 1,718</b>	<b>\$ 22,032</b>	<b>\$ 3,906,356</b>	<b>\$ 9,287</b>	<b>\$ 303,708</b>	<b>\$ 2,718,833</b>	<b>\$ 325,793</b>



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**STATISTICAL SECTION**

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**FAYETTE COUNTY, TEXAS**  
**SCHEDULE OF ASSESSED VALUES, PROPERTY**  
**TAX RATES, AND TAXES LEVIED**  
**FOR 2023 AND THE PRIOR FIVE YEARS**

Ad Valorem Tax Assessment			Fayette County	
Year	Assessed Value	Assessment Percentage	Tax Rate Per \$100 Assessed Value	Tax Levied
2023	\$ 4,255,812,753	100%	0.31518	\$ 13,413,471
2022	\$ 3,533,684,487	100%	0.3256	\$ 11,505,677
2021	\$ 3,416,125,274	100%	0.3238	\$ 11,061,414
2020	\$ 3,320,501,220	100%	0.3239	\$ 10,755,103
2019	\$ 3,002,715,490	100%	0.3089	\$ 9,275,388
2018	\$ 2,856,612,894	100%	0.3113	\$ 8,892,636

Ad Valorem Tax Assessment			Farm-To-Market Roads	
Year	Assessed Value	Assessment Percentage	Tax Rate Per \$100 Assessed Value	Tax Levied
2023	\$ 4,231,511,011	100%	0.12701	\$ 5,374,442
2022	\$ 3,509,697,063	100%	0.1384	\$ 4,857,421
2021	\$ 3,392,828,784	100%	0.1402	\$ 4,756,746
2020	\$ 3,264,771,305	100%	0.1401	\$ 4,573,945
2019	\$ 2,979,398,888	100%	0.1351	\$ 4,025,168
2018	\$ 2,833,127,461	100%	0.1351	\$ 3,827,555

