

FAYETTE COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

**FOR THE CALENDAR YEAR ENDED
DECEMBER 31, 2024**

FAYETTE COUNTY, TEXAS

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**FAYETTE COUNTY, TEXAS
COUNTY OFFICIALS**

Office	Official
District Judge	Jeff R. Steinhauer
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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TRLICEK & CO., P.C.

Certified Public Accountants

113 W. Colorado St.

P.O. Box 817

La Grange, TX 78945

(979) 533-0925

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, 2024, 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, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for 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.

Tribut & Co., P.C.

La Grange, Texas
December 29, 2025

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, 2024. 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	2024	2023	Dollar Change	Total Percentage Change 2024-2023
Current and other assets	\$ 19,394,387	\$ 16,054,321	\$ 3,340,066	20.80%
Capital assets, net	17,834,023	17,202,933	631,090	3.67%
Deferred outflows	7,613,198	10,169,043	(2,555,845)	-25.13%
Total assets	<u>44,841,608</u>	<u>43,426,297</u>	<u>1,415,311</u>	<u>3.26%</u>
Current and other liabilities	417,859	247,122	170,737	69.09%
Long-term liabilities	6,723,249	9,574,204	(2,850,955)	-29.78%
Deferred inflows	5,556,468	6,598,209	(1,041,741)	-15.79%
Total liabilities	<u>12,697,576</u>	<u>16,419,535</u>	<u>(3,721,959)</u>	<u>-22.67%</u>
Net Position:				
Net investment in capital assets	15,442,008	14,496,879	945,129	6.52%
Unassigned	<u>16,702,024</u>	<u>12,509,883</u>	<u>4,192,141</u>	<u>33.51%</u>
Total net position	<u>\$ 32,144,032</u>	<u>\$ 27,006,762</u>	<u>\$ 5,137,270</u>	<u>19.02%</u>

The County's assets exceeded liabilities by \$32,144,032 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 \$16,702,024 at the end of the year.

General Governmental Functions

General Fund

An excess of revenues over expenditures of \$2,347,505 was reported for the calendar year ended December 31, 2024. For comparison purposes, revenues from the General Fund amounted to \$24,851,308 and \$22,457,801 for the calendar years ended December 31, 2024 and 2023, respectively. The sources of revenues for the 2024 calendar year are summarized below.

Description	2024	2023	Dollar Change	Total Percentage Change 2024-2023
Ad valorem taxes	\$ 13,864,077	\$ 12,399,514	\$ 1,464,563	11.81%
Other taxes	3,451,210	3,453,462	(2,252)	-0.07%
Licenses and permits	128,144	134,503	(6,359)	-4.73%
Intergovernmental	1,722,398	1,040,382	682,016	65.55%
Fines and forfeitures	743,110	789,068	(45,958)	-5.82%
Depository interest	531,814	204,668	327,146	159.84%
Miscellaneous	1,005,071	1,311,172	(306,101)	-23.35%
Charges for services	3,405,484	3,125,032	280,452	8.97%
Total revenues	\$ 24,851,308	\$ 22,457,801	\$ 2,393,507	10.66%

Expenditures from the General Fund amounted to \$21,765,303 and \$19,880,594 for the calendar years ended December 31, 2024 and 2023, respectively. An analysis of expenditures for the year is presented as follows:

Description	2024	2023	Dollar Change	Total Percentage Change 2024-2023
Administrative and general	\$ 3,770,025	\$ 2,963,845	\$ 806,180	27.20%
Financial administration	1,452,966	1,337,880	115,086	8.60%
Judicial	1,651,698	1,454,555	197,143	13.55%
Legal	627,879	495,730	132,149	26.66%
Public safety	10,130,631	8,876,553	1,254,078	14.13%
Public facilities	2,263,526	2,013,952	249,574	12.39%
Other expenditures	1,868,578	2,738,079	(869,501)	-31.76%
Total expenditures	\$ 21,765,303	\$ 19,880,594	\$ 1,884,709	9.48%

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 \$10,850,720 and expenditures of \$10,875,433 for the calendar year ended December 31, 2024.

Debt Service Fund

The Certificate of Obligation Debt Service Fund is the Debt Service Fund. During the calendar year ended December 31, 2024, this fund had revenues of \$317,478 and expenditures of \$307,975. These expenditures consisted of principal payments of \$286,275 and interest payments of \$21,700.

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 \$326,693 and expenses of \$123,072 for the calendar year ended December 31, 2024.

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 \$1,039,619 and expenditures of \$1,106,451 for the calendar year ended December 31, 2024.

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 \$997,574.

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 2024 and 2023.

General Fund	6,818,180	4,754,821
Special Revenue Fund	8,190,425	6,907,873
Debt Service Fund	12,920	3,417
Proprietary Fund	611,878	395,417
Fiduciary Funds	<u>14,111,654</u>	<u>12,881,424</u>
Total	<u>\$ 29,745,057</u>	<u>\$ 24,942,952</u>

Independent Audit

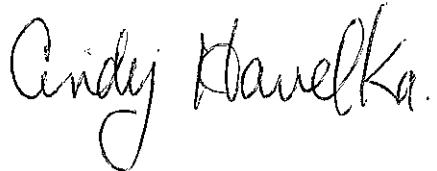
The County requires an annual audit of the books of accounts, financial records, and transactions of all departments of the County by independent certified accountants selected by the Commissioners' Court. This requirement has been complied with and the auditor's opinion has been included in this report.

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, 2024

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 18,423,684
Accounts receivable	97,208
Taxes receivable, net	593,855
Sales tax receivable	279,640
Capital assets:	
Land	3,174,811
Buildings	16,517,050
Equipment	21,819,823
Vehicles	<u>5,781,379</u>
Total capital assets	<u>47,293,063</u>
Less accumulated depreciation	<u>(29,459,040)</u>
Total capital assets, net	<u>17,834,023</u>
Total assets	<u><u>\$ 37,228,410</u></u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	<u>7,613,198</u>
Total Outflows of Resources	<u><u>7,613,198</u></u>
LIABILITIES	
Accounts payable	329,988
Overdrafts	87,871
Noncurrent Liabilities:	
Due within one year	696,266
Due in more than one year	1,695,749
Net pension liability	<u>4,331,234</u>
Total liabilities	<u><u>7,141,108</u></u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	<u>5,556,468</u>
Total Deferred Inflows of Resources	<u><u>5,556,468</u></u>
NET POSITION	
Net investment in capital assets	15,442,008
Unassigned	<u>16,702,024</u>
Total net position	<u><u>\$ 32,144,032</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, 2024

WITH COMPARATIVE TOTALS FOR 2023

	Governmental Fund Types			Fiduciary Fund Types
	General	Special Revenue	Debt Service	Expendable Trusts
REVENUES				
General				
Ad valorem taxes	\$ 13,864,077	\$ 6,648,209	\$ 311,743	\$ -
Other taxes	3,451,210	-	-	-
Licenses and permits	128,144	-	-	-
Intergovernmental revenue	1,722,398	1,522,419	-	-
Fines and forfeitures	743,110	-	-	-
Depository interest	531,814	405,284	5,735	54,741
Tobacco settlement	-	36,650	-	-
Miscellaneous	1,005,071	359,028	-	984,878
Total general	21,445,824	8,971,590	317,478	1,039,619
Charges for services	3,405,484	1,879,130	-	-
Total revenues	24,851,308	10,850,720	317,478	1,039,619
EXPENDITURES				
Administrative and general	3,770,025	2,684,805	286,275	912,392
Financial administration	1,452,966	-	-	-
Judicial	1,651,698	-	-	-
Legal	627,879	-	-	-
Public safety	10,130,631	-	-	-
Public transportation	-	6,391,771	-	-
Public facilities	2,263,526	-	-	-
Public health	-	190,421	-	-
Extension service	336,752	-	-	-
Elections	328,243	-	-	-
Rural addressing	110,712	-	-	-
Feral hog program	-	-	-	-
Depreciation	2,094,622	-	-	-
Debt service:				
Interest paid	21,061	36,101	21,700	-
Pension related expense	(1,022,812)	-	-	-
Total expenditures	21,765,303	9,303,098	307,975	912,392
Excess (deficit) of revenues over expenditures	3,086,005	1,547,622	9,503	127,227
Other financing sources (uses)	(738,500)	1,105,413	-	-
Excess revenues and other sources over (under) expenditures and other uses	2,347,505	2,653,035	9,503	127,227
Fund balance, beginning of year	11,551,665	11,237,412	3,417	4,214,268
Fund balance, end of year	<u>\$ 13,899,170</u>	<u>\$ 13,890,447</u>	<u>\$ 12,920</u>	<u>\$ 4,341,495</u>

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

Totals
(Memorandum Only)

2024	2023
\$ 20,824,029	\$ 19,258,195
3,451,210	3,453,462
128,144	134,503
3,244,817	1,908,077
743,110	789,068
997,574	416,184
36,650	59,881
<u>2,348,977</u>	<u>3,354,873</u>
31,774,511	29,374,243
<u>5,284,614</u>	<u>4,924,325</u>
<u>37,059,125</u>	<u>34,298,568</u>
7,653,497	7,446,181
1,452,966	1,337,880
1,651,698	1,454,555
627,879	495,730
10,130,631	8,876,553
6,391,771	6,256,514
2,263,526	2,013,952
190,421	266,834
336,752	319,476
328,243	274,309
110,712	103,435
-	3,530
2,094,622	2,078,357
78,862	76,149
<u>(1,022,812)</u>	<u>(64,997)</u>
<u>32,288,768</u>	<u>30,938,458</u>
4,770,357	3,360,110
<u>366,913</u>	<u>346,228</u>
5,137,270	3,706,338
<u>27,006,762</u>	<u>23,300,424</u>
<u>\$ 32,144,032</u>	<u>\$ 27,006,762</u>

FAYETTE COUNTY, TEXAS

BALANCE SHEET - GOVERNMENTAL FUNDS

DECEMBER 31, 2024

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash and cash equivalents	\$ 6,818,180	\$ 10,993,626	\$ 17,811,806
Accounts receivable	97,208	-	97,208
Taxes receivable, net	593,855	-	593,855
Sales tax receivable	279,640	-	279,640
Total assets	<u>7,788,883</u>	<u>10,993,626</u>	<u>18,782,509</u>
LIABILITIES			
Accounts payable	-	225,000	225,000
Overdrafts	-	87,871	87,871
Deferred tax revenue	593,855	-	593,855
Total liabilities	<u>593,855</u>	<u>312,871</u>	<u>906,726</u>
FUND BALANCES			
Unassigned	5,762,571	-	5,762,571
Assigned	1,432,457	-	1,432,457
Restricted for debt service	-	12,920	12,920
Restricted for special revenue and expendable trust funds	-	10,667,835	10,667,835
Total fund balances	<u>7,195,028</u>	<u>10,680,755</u>	<u>17,875,783</u>
Total liabilities and fund balances	<u>\$ 7,788,883</u>	<u>\$ 10,993,626</u>	<u>\$ 18,782,509</u>

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, 2024*

Total fund balances - governmental funds balance sheet	\$ 17,875,783
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.	17,834,023
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	593,855
The assets and liabilities of internal service funds are included in governmental activities.	506,890
Payable for bond principal and capitalized lease principal which are not due in the current period are not reported in the funds.	(2,392,015)
Recognition of the County's net pension liability is not reported in the funds	(4,331,234)
Deferred resources inflows related to the pension plan are not reported in the funds	(5,556,468)
	<u>7,613,198</u>
Net position of governmental activities - statement of net position	<u>\$ 32,144,032</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, 2024

	General	Other Governmental Funds	Total Governmental Funds
REVENUES			
General			
Ad valorem taxes	\$ 13,822,012	\$ 6,959,952	\$ 20,781,964
Other taxes	3,451,210	-	3,451,210
Licenses and permits	128,144	-	128,144
Intergovernmental revenue	1,722,398	1,522,419	3,244,817
Fines and forfeitures	743,110	-	743,110
Depository interest	531,814	465,760	997,574
Tobacco settlement	-	36,650	36,650
Miscellaneous	<u>1,005,071</u>	<u>1,343,906</u>	<u>2,348,977</u>
Total general	21,403,759	10,328,687	31,732,446
Charges for services	<u>3,405,484</u>	<u>1,879,130</u>	<u>5,284,614</u>
Total revenues	<u>24,809,243</u>	<u>12,207,817</u>	<u>37,017,060</u>
EXPENDITURES			
Administrative and general	3,711,862	3,597,197	7,309,059
Financial administration	1,452,966	-	1,453,191
Judicial	1,651,698	-	1,651,698
Legal	627,879	-	627,879
Public safety	10,130,631	-	10,130,631
Public transportation	-	6,391,771	6,391,771
Public facilities	2,263,526	-	2,263,526
Public health	-	190,421	190,421
Extension service	336,752	-	336,752
Elections	328,243	-	328,243
Rural addressing	110,712	-	110,712
Capital outlay	1,441,497	1,465,440	2,906,937
Debt service:			
Interest paid	21,061	57,801	78,862
Principal retired	<u>93,644</u>	<u>587,229</u>	<u>680,873</u>
Total expenditures	<u>22,170,471</u>	<u>12,289,859</u>	<u>34,460,330</u>
Excess (deficit) of revenues over expenditures	2,638,772	(82,042)	2,556,730
Other financing sources (uses)	<u>(738,500)</u>	<u>1,105,413</u>	<u>366,913</u>
Excess revenues and other sources over (under) expenditures and other uses	1,900,272	1,023,371	2,923,643
Fund balance, beginning of year	5,294,756	9,657,384	14,952,140
Fund balance, end of year	<u>\$ 7,195,028</u>	<u>\$ 10,680,755</u>	<u>\$ 17,875,783</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, 2024**

Net change in fund balances - total governmental funds	\$ 2,923,643
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.	2,725,712
The depreciation of capital assets used in governmental activities is not reported in the funds.	(2,094,622)
Repayment of bond principal and capitalized lease principal is an expenditure in the funds but is not an expense in the statement of activities.	314,039
Change in internal service fund is not included in net change of fund balance	203,621
Net change in deferred revenues is not recorded in statement of activities	42,065
Change in County's net pension liability is not reported in the funds	<u>1,022,812</u>
Change in net position of governmental activities - statement of activities	<u><u>\$ 5,137,270</u></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, 2024

	<u>Nonmajor</u> <u>Internal Service</u> <u>Fund</u>
	<u>Internal</u> <u>Service Funds</u>
ASSETS:	
Current Assets:	
Cash and cash equivalents	\$ 611,878
Total Current Assets	<u>611,878</u>
Total Assets	<u><u>611,878</u></u>
LIABILITIES:	
Accounts payable	\$ 104,988
Total Liabilities	<u>104,988</u>
NET POSITION:	
Unassigned	\$ 506,890
Total Net Position	<u><u>506,890</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, 2024

	Nonmajor Internal Service Fund	Internal Service Funds
OPERATING REVENUES:		
Employee HRA account contributions	\$ 303,343	
Miscellaneous	<u>23,350</u>	
 Total revenues	 326,693	
OPERATING EXPENSES:		
Claims	<u>123,072</u>	
Total expenses	<u>123,072</u>	
 Excess (deficit) of revenues over expenses	 203,621	
 Other financing sources (uses)		
Operating transfers out	<u>-</u>	
Total other financing soureces (uses)	<u>-</u>	
 Change in Net Position	 203,621	
 Total Net Position, beginning of year	 <u>303,269</u>	
 Total Net Position, end of year	 <u>\$ 506,890</u>	

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, 2024

	<u>Nonmajor Internal Service Fund</u>	<u>Internal Service Funds</u>
<i>CASH FLOWS FROM OPERATING ACTIVITIES:</i>		
Net income(loss)	\$ 203,621	
Adjustments to reconcile net income to net cash flow used for operating activities:		
Increase in accounts payable	12,940	
Net cash provided by operating activities	<u>216,561</u>	
<i>CASH FLOWS FROM INVESTING ACTIVITIES:</i>		
Redemption of U.S. government securities	-	
Purchase of U.S. government securities	-	
Net cash used in investing activities	<u>-</u>	
<i>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</i>		
Transfer to other funds	-	
Net cash provided by capital and related financing activities	<u>-</u>	
<i>NET INCREASE IN CASH</i>	<i>216,561</i>	
Cash and cash equivalents, beginning of year	<u>395,417</u>	
Cash and cash equivalents, end of year	<u>\$ 611,978</u>	

The accompanying notes are an integral part of these statements.

FAYETTE COUNTY, TEXAS*STATEMENT OF NET POSITION**AGENCY FUNDS**DECEMBER 31, 2024*

	<u>Agency</u> <u>Funds</u>
ASSETS	
Cash and cash equivalents	\$ 11,321,373
Due from other funds	<u>-</u>
 Total assets	 <u>\$ 11,321,373</u>
 LIABILITIES	
Taxes collected in advance	\$ 6,297,858
Due to other entities	<u>5,023,515</u>
 Total liabilities and net position	 <u>\$ 11,321,373</u>

The accompanying notes are an integral part of these statements.

FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

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, 2024, 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, 2024**

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, 2024**

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, 2024**

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, 2024

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, 2024**

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, 2024, the original budgeted revenues and final current amended budgeted revenues are as follows:

Fund Type	Original Budget	Current Budget	Difference
General Fund	\$ 21,775,100	\$ 23,425,248	\$ 1,650,148
Special Revenue Funds	8,041,245	8,453,070	411,825
Debt Service Fund	308,200	317,300	9,100
Totals	\$ 30,124,545	\$ 32,195,618	\$ 2,071,073

For fiscal year ended December 31, 2024, the original budgeted expenditures and final current budgeted expenditures are as follows:

Fund Type	Original Budget	Current Budget	Difference
General Fund	\$ 21,973,323	\$ 21,049,964	\$ (923,359)
Special Revenue Funds	8,333,730	7,649,423	(684,307)
Debt Service Fund	307,975	307,975	-
Totals	\$ 30,615,028	\$ 29,007,362	\$(1,607,666)

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, 2024, 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, 2024**

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, 2024 were as follows:

Transfers To	Transfers From	Amount
Special Revenue Fund	General Fund	\$ 38,500
Special Revenue Fund	General Fund	700,000

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, 2024**

NOTE 5 - PROPERTY TAXES (Continued)

The County is responsible for setting the tax rate for Fayette County, Texas, only. The County adopted the 2024 tax rate, per \$100 of taxable value based upon the assessed values of property of \$4,985,083 as determined by the Central Appraisal District, as follows:

	<u>Rate</u>
General Fund	\$.25029
Fire Departments	.02000
Special Revenue	
Road & Bridge	.02000
Road & Bridge Special	<u>.11557</u>
Total Special Revenue	.13557
Debt Service	<u>.00610</u>
Total	<u>\$.41196</u>

The County had delinquent taxes receivable at December 31, 2024 of \$742,319. An allowance for uncollectible taxes is \$148,464 at December 31, 2024. The net taxes receivable was \$593,855 which is reflected on the General Fund – Balance Sheet at December 31, 2024.

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 2024 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, 2024 were \$6,297,858.

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, 2024**

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

Inactive employees (or their beneficiaries) currently receiving benefits	156
Inactive employees entitled to but not yet receiving benefits	203
Active employees	240
	<hr/>
	599
	<hr/>

C. Contributions

The contribution rate for employees in TCDRS is 7% of employee gross earnings, and the County Percentage is 14.87%, 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, 2024, were \$1,936,656 and were equal to the required contributions.

D. Net Pension Liability

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

The 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, 2024

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%	4.75%
Global Equities	MSCI World (net) Index	2.50%	4.75%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	5.00%	4.75%
Int'l Equities - Emerging Markets	MSCI Emerging Markets (net) Index	6.00%	4.75%
Investment-Grade Bonds	Bloomberg U.S. Aggregate Bond Index	3.00%	2.35%
Strategic Credit	FTSE High-Yield Cash-Pay Index	9.00%	3.65%
Direct Lending	Morningstar LSTA US Leveraged Loan TR USD Index	16.00%	7.25%
Distressed Debt	Cambridge Associates Distressed Securities Index (3)	4.00%	6.90%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.10%
Master Limited Partnerships	Alerian MLP Index	2.00%	5.20%
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%	7.75%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	3.25%
Cash Equivalents	90-Day U. S. Treasury	2.00%	0.60%

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

(2) Geometric real rates of return equal the expected return for the asset class minus the assumed inflation rate of 2.2% per Cliffwater's 2024 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, 2024

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, 2023	\$ 71,538,620	\$ 64,670,470	\$ 6,868,150
Changes for the year:			
Service cost	1,465,741	-	1,465,741
Interest on total pension liability (1)	5,414,320	-	5,414,320
Effect of plan changes (2)	-	-	-
Effect of economic/demographic gains or losses	144,672	-	144,672
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(179,929)	(179,929)	-
Benefit payments	(3,412,454)	(3,412,454)	-
Administrative expenses	-	(3,6886)	36,886
Member contributions	-	809,466	(809,466)
Net investment income	-	7,096,831	(7,096,831)
Employer contributions	-	1,719,533	(1,719,533)
Other (3)	-	(27,295)	27,295
Balance as of December 31, 2024	<u>\$ 74,970,970</u>	<u>\$ 70,639,736</u>	<u>\$ 4,331,234</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% Decrease 6.60%	Current Discount Rate 7.60%	1% Increase 8.60%
Total Pension Liability	\$ 84,601,234	\$ 74,970,970	\$ 66,906,594
Fiduciary Net Position	70,639,736	70,639,736	70,639,736
Net Pension Liability / (Asset)	<u>\$ 13,961,498</u>	<u>\$ 4,331,234</u>	<u>\$ (3,733,142)</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.

FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 7 - PENSION COSTS (Continued)

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

For the year ended December 31, 2024, the County recognized pension expense of \$1,022,812. At December 31, 2024, the County reported deferred outflows and inflows of resources related to pensions from the following sources:

	Original Amount (a)	Date Established (b)	Recognition Period (c)	Amount Recognized (a) / (c)	Original Amount Recognized for 2022(1)		Balances of Deferred Inflows and Outflows as of 12/31/2023	
					Original Amount (a)	Amount Recognized (a) / (c)	Inflows	Outflows
					Original Amount (a)	Amount Recognized (a) / (c)	Inflows	Outflows
Investment (gains) or losses	\$(2,223,938)	12/31/2023	5.0	\$ (444,788)	\$1,779,150	\$ -		
	9,268,008	12/31/2022	5.0	1,853,602	-		5,560,804	
	(8,278,753)	12/31/2021	5.0	(1,655,751)	3,311,500		-	
	(1,224,175)	12/31/2020	5.0	(244,835)	244,835		-	
	(3,950,125)	12/31/2019	5.0	(790,025)	-		-	
Economic/demographic (gains) or losses	144,672	12/31/2023	5.0	28,934	-		115,738	
	(362,809)	12/31/2022	4.0	(90,702)	181,405		-	
	(239)	12/31/2021	4.0	(60)	59		-	
	251,247	12/31/2020	4.0	62,811	-		-	
	251,100	12/31/2019	5.0	50,220	-		-	
Assumption changes or inputs	-	12/31/2022	4.0	-	-		-	
	(158,073)	12/31/2021	4.0	(39,518)	39,519		-	
	3,688,295	12/31/2020	4.0	922,073	-		-	
Employer contributions made subsequent to measurement date							1,936,656	
					\$ (348,039)	\$ 5,556,468	\$ 7,613,198	

(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	240	2,754	N/A
Current Inactive Members	203	-	N/A
Current Retirees and Beneficiaries	156	-	N/A
Total (Recognition Period is Rounded)	599	2,754	5

(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, 2024**

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	
2024	\$ (593,118)
2025	(308,704)
2026	1,437,746
2027	<u>(415,850)</u>
	<u><u>\$ 120,074</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, 2024, \$303,343 was received from employee HRA contributions and \$23,350 was miscellaneous revenues. Expenses were \$123,072 for claims. Fund equity as of December 31, 2024 was \$506,890.

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 2025 will be adequate to fund estimated liabilities.

FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 9 - FIXED ASSETS

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

	Balance 1/1/2024	Additions	Dispositions	Balance 12/31/2024
Land	\$ 2,837,415	\$ 337,396	\$ -	\$ 3,174,811
Buildings	16,355,302	161,748	-	16,517,050
Equipment	20,320,319	1,499,504	-	21,819,823
Vehicles	5,054,315	727,064	-	5,781,379
Construction in progress	-	-	-	-
Total capital assets	<u>\$ 44,567,351</u>	<u>\$ 2,725,712</u>	<u>\$ -</u>	<u>\$ 47,293,063</u>
Accumulated depreciation				
Buildings	(8,488,117)	(409,164)	-	(8,897,281)
Equipment	(15,353,098)	(1,257,361)	-	(16,610,459)
Vehicles	(3,523,203)	(428,097)	-	(3,951,300)
Total accumulated depreciation	<u>(27,364,418)</u>	<u>(2,094,622)</u>	<u>-</u>	<u>(29,459,040)</u>
Total capital assets, net	<u>\$ 17,202,933</u>	<u>\$ 631,090</u>	<u>\$ -</u>	<u>\$ 17,834,023</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 \$27,092 for the year ended December 31, 2024.

The County is obligated on debt that consists of capitalized lease-purchase agreements for the following at December 31, 2024:

Description	Note Agreement Dated	Interest Rate	Balance 12/31/2024
Energy Improvements	July 1, 2019	3.41%	529,345
John Deere Maintainer	March 14, 2020	1.94%	43,471
JD Maintainer and Bomag Drum Roller	June 30, 2021	2.23%	125,452
Bearcat Asphalt Distributor Truck	November 17, 2021	2.74%	81,643
JD Backhoe, JD Cab Tractor and New Holland Tractor	October 1, 2022	4.00%	167,775
Case Backhoe	February 23, 2023	4.97%	77,155
John Deere Front End Loader	April 27, 2023	5.11%	191,128
Two Peterbuilt Trucks	August 25, 2024	5.60%	366,913
			<u>\$ 1,582,882</u>

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 10 – LEASE OBLIGATIONS (Continued)

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

Year ending	General
<u>December 31,</u>	<u>Long-term Debt</u>
	<u>Account Group</u>
2025	\$ 470,645
2026	424,323
2027	273,502
2028	211,074
2029	155,006
Thereafter	<u>255,332</u>
Minimum lease payments for all capital leases	1,789,882
Less amount representing interest	<u>(207,000)</u>
Present value of minimum lease payments	<u><u>\$ 1,582,882</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, 2024 were \$429,036.

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, 2024 were \$71,428.

The County authorized on April 22, 2024 to issue “Fayette County, Texas Limited Tax Notes, Series 2024.” The notes bear interest at 1.90% and are dated May 27, 2024, 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, 2024. 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, 2024 were \$308,669.

**FAYETTE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024**

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, 2023	\$ 570,389	\$ 142,856	\$ 382,163	\$ 1,095,408
Bond issued	-	-	-	-
Bonds retired	(141,353)	(71,428)	(73,494)	(286,275)
Balance, December 31, 2024	<u>\$ 429,036</u>	<u>\$ 71,428</u>	<u>\$ 308,669</u>	<u>\$ 809,133</u>

The annual debt service requirements to maturity, including principal and interest, for long-term debt as of December 31, 2024 are as follows:

Year Ending December 31,	Series 2017		Series 2018		Series 2021	
	Principal	Interest	Principal	Interest	Principal	Interest
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>\$ 429,036</u>	<u>\$ 16,862</u>	<u>\$ 71,428</u>	<u>\$ 1,062</u>	<u>\$ 308,669</u>	<u>\$ 15,197</u>

NOTE 12 – TOBACCO SETTLEMENT REVENUE

During the year ended December 31, 2024, 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 \$36,650 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 December 29, 2025, 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, 2024

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES				
General				
Ad valorem taxes	\$ 13,364,620	\$ 13,820,620	\$ 13,822,012	\$ 1,392
Other taxes	3,400,000	3,426,000	3,451,210	25,210
Licenses and permits	118,000	126,600	128,144	1,544
Intergovernmental revenue	336,100	457,598	1,722,398	1,264,800
Fines and forfeitures	765,000	742,000	743,110	1,110
Depository interest	150,000	492,000	531,814	39,814
Miscellaneous	557,820	975,850	1,005,071	29,221
Charges for services	<u>3,083,560</u>	<u>3,384,580</u>	<u>3,405,484</u>	<u>20,904</u>
Total revenues	21,775,100	23,425,248	24,809,243	1,383,995
EXPENDITURES				
Administrative and general	3,877,974	3,668,788	3,711,862	(43,074)
Financial administration	1,492,688	1,457,903	1,452,966	4,937
Judicial	1,676,343	1,661,128	1,651,698	9,430
Legal	695,060	520,350	627,879	(107,529)
Public safety	10,724,581	10,306,708	10,130,631	176,077
Public facilities	2,401,149	2,315,822	2,263,526	52,296
Extension service	409,737	398,950	336,752	62,198
Elections	386,545	374,963	328,243	46,720
Rural addressing	107,246	107,952	110,712	(2,760)
Capital outlay	177,000	216,300	1,441,497	(1,225,197)
Debt service:				
Interest paid	25,000	21,100	21,061	39
Principal retired	-	-	93,644	(93,644)
Total expenditures	<u>21,973,323</u>	<u>21,049,964</u>	<u>22,170,471</u>	<u>(1,120,507)</u>
Excess(deficit) revenues over (under) expenditures	(198,223)	2,375,284	2,638,772	263,488
Other financing sources(uses)	(657,000)	(738,500)	(738,500)	-
Excess(deficit) revenues and other sources over over(under) expenditures and other uses	(855,223)	1,636,784	1,900,272	263,488
Fund balance, beginning of year	<u>5,294,756</u>	<u>5,294,756</u>	<u>5,294,756</u>	<u>-</u>
Fund balance, end of year	<u>4,439,533</u>	<u>6,931,540</u>	<u>7,195,028</u>	<u>\$ 263,488</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>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Total pension liability:				
Service cost	\$ 1,465,741	\$ 1,411,003	\$ 1,391,049	\$ 1,202,231
Interest on total pension liability	5,414,320	5,199,090	4,978,616	4,745,610
Effect of plan changes	-	-	-	-
Effect of economic/demographic (gains) or losses	144,672	(362,809)	(239)	251,247
Effect of assumptions changes or inputs	-	-	(158,073)	3,688,294
Refunds of contributions	(179,929)	(153,878)	(145,564)	(114,946)
Benefit payments	(3,412,454)	(3,198,207)	(3,163,819)	(2,889,508)
Net change in total pension liability	3,432,350	2,895,199	2,901,970	6,882,928
Total pension liability, beginning	<u>71,538,620</u>	<u>68,643,421</u>	<u>65,741,451</u>	<u>58,858,523</u>
Total pension liability, ending (a)	<u>\$74,970,970</u>	<u>\$71,538,620</u>	<u>\$68,643,421</u>	<u>\$65,741,451</u>
Fiduciary net position:				
Employer contributions	\$ 1,719,533	\$ 1,634,100	\$ 1,535,071	\$ 1,524,255
Member contributions	809,466	766,668	722,629	717,537
Net investment income	7,096,831	(4,007,292)	12,659,741	5,523,780
Refunds of contributions	(179,929)	(153,878)	(145,564)	(114,946)
Benefit payments	(3,412,454)	(3,198,207)	(3,163,819)	(2,889,508)
Administrative expenses	(36,886)	(37,898)	(37,731)	(42,576)
Other	(27,295)	(75,655)	(13,771)	(17,268)
Net change in fiduciary net position	5,969,266	(5,072,162)	11,556,556	4,701,274
Fiduciary net position, beginning	<u>64,670,470</u>	<u>69,742,632</u>	<u>58,186,076</u>	<u>53,484,802</u>
Fiduciary net position, ending (b)	<u>\$70,639,736</u>	<u>\$64,670,470</u>	<u>\$69,742,632</u>	<u>\$58,186,076</u>
Net pension liability/(asset), ending = (a) - (b)	<u>\$ 4,331,234</u>	<u>\$ 6,868,150</u>	<u>\$ (1,099,211)</u>	<u>\$ 7,555,375</u>
Fiduciary net position as a % of total pension liability	94.22%	90.40%	101.60%	88.51%
Pensionable covered payroll	\$11,563,800	\$10,952,393	\$10,323,268	\$10,250,526
Net pension liability/(asset) as a % of covered payroll	37.46%	62.71%	-10.65%	73.71%

* 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.

2019	2018	2017	2016	2015	2014
\$ 1,077,497	\$ 1,229,903	\$ 1,193,520	\$ 1,100,110	\$ 1,058,013	\$ 1,005,206
4,309,880	4,650,726	4,384,658	3,838,949	3,384,065	3,173,726
2,485,485	(7,055,486)	(305,851)	6,443,260	(134,977)	-
251,100	(363,038)	27,163	(42,387)	(351,099)	(261,512)
-	-	204,983	-	456,963	-
(93,423)	(118,617)	(119,671)	(39,597)	(61,025)	-
(2,645,904)	(2,185,885)	(2,089,817)	(1,951,275)	(1,592,272)	(1,361,169)
5,384,635	(3,842,397)	3,294,985	9,349,060	2,759,668	2,556,251
53,473,888	57,316,285	54,021,300	44,672,240	41,912,572	39,356,321
<u>\$58,858,523</u>	<u>\$53,473,888</u>	<u>\$ 57,316,285</u>	<u>\$ 54,021,300</u>	<u>\$ 44,672,240</u>	<u>\$ 41,912,572</u>
\$ 998,768	\$ 974,836	\$ 952,077	\$ 911,512	\$ 923,215	\$ 878,198
677,460	662,510	651,471	623,714	611,981	583,244
7,705,055	(911,820)	6,257,086	2,986,268	9,488	2,567,329
(93,423)	(118,617)	(119,671)	(39,597)	(61,025)	-
(2,645,904)	(2,185,885)	(2,089,817)	(1,951,275)	(1,592,272)	(1,361,169)
(40,757)	(37,681)	(32,283)	(32,429)	(29,011)	(30,037)
(28,947)	(15,000)	(8,426)	160,363	127,184	(12,623)
6,572,252	(1,631,657)	5,610,437	2,658,556	(10,440)	2,624,942
46,912,550	48,544,207	42,933,770	40,275,214	40,285,654	37,660,712
<u>\$53,484,802</u>	<u>\$46,912,550</u>	<u>\$ 48,544,207</u>	<u>\$ 42,933,770</u>	<u>\$ 40,275,214</u>	<u>\$ 40,285,654</u>
<u>\$ 5,373,721</u>	<u>\$ 6,561,338</u>	<u>\$ 8,772,078</u>	<u>\$ 11,087,530</u>	<u>\$ 4,397,026</u>	<u>\$ 1,626,918</u>
90.87%	87.73%	84.70%	79.48%	90.16%	96.12%
\$ 9,677,994	\$ 9,306,723	\$ 9,306,723	\$ 8,910,203	\$ 8,742,590	\$ 8,332,057
55.53%	70.50%	94.26%	124.44%	50.29%	19.53%

FAYETTE COUNTY, TEXAS

SCHEDULE OF COUNTY CONTRIBUTIONS

FAYETTE COUNTY PENSION PLAN

LAST TEN PLAN YEARS

	2023	2022	2021	2020	2019
Actuarially required contribution	\$ 1,621,245	\$ 1,634,100	\$ 1,529,908	\$ 1,524,255	\$ 998,768
Contributions in relation to the actuarially determined contribution	(1,719,533)	(1,634,100)	(1,535,071)	(1,524,255)	(998,768)
Contribution deficiency (excess)	<u>\$ (98,288)</u>	<u>\$ -</u>	<u>\$ (5,163)</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 11,563,800	\$ 10,952,393	\$ 10,323,268	\$ 10,250,526	\$ 9,677,994
Contributions as a percentage of covered-employee payroll	-14.9%	-14.9%	-14.9%	-14.9%	-10.3%

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	12.5 years (based on contribution rate calculated in 12/31/2023 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.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions*	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%. 2021: No changes in plan provisions were reflected in the Schedule. 2022: No changes in plan provisions were reflected in the Schedule. 2023: No changes in plan provisions were reflected in the Schedule.

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

2018	2017	2016	2015	2014	2013	2012
\$ 974,836	\$ 926,950	\$ 911,512	\$ 923,215	\$ 878,198	\$ 807,750	\$ 775,869
(974,836)	(952,077)	(911,512)	(923,215)	(878,198)	(807,750)	(775,869)
\$ -	\$ (25,127)	\$ -	\$ -	\$ -	\$ -	\$ -
\$9,464,434	\$9,306,723	\$8,910,203	\$8,742,590	\$8,332,057	\$8,021,342	\$7,965,794
-10.3%	-10.2%	-10.2%	-10.6%	-10.5%	-10.1%	-9.7%

FAYETTE COUNTY, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2024

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, 2024

	<u>2024</u>	<u>2023</u>
ASSETS		
Cash and cash equivalents	\$ 6,818,180	\$ 4,754,821
Accounts receivable	97,208	283,226
Taxes receivable, net	593,855	551,790
Sales tax receivable	279,640	265,996
Total assets	<u>\$ 7,788,883</u>	<u>\$ 5,855,833</u>
LIABILITIES		
Due to other funds	\$ -	\$ 9,287
Deferred tax revenue	<u>593,855</u>	<u>551,790</u>
Total liabilities	<u>593,855</u>	<u>561,077</u>
FUND EQUITY		
Fund balance - unassigned	5,762,571	4,020,464
Fund balance - assigned	<u>1,432,457</u>	<u>1,274,292</u>
Total fund equity	<u>7,195,028</u>	<u>5,294,756</u>
Total liabilities and fund equity	<u>\$ 7,788,883</u>	<u>\$ 5,855,833</u>

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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, 2024
WITH COMPARATIVE TOTALS FOR 2023**

	2024		Variance Favorable (Unfavorable)	2023 Actual
	Budget	Actual		
REVENUES				
Ad valorem taxes				
Current and delinquent ad valorem taxes	\$ 12,843,620	\$ 12,845,012	\$ 1,392	\$ 11,548,514
Current ad valorem taxes - fire departments	977,000	977,000	-	851,000
Total ad valorem taxes	13,820,620	13,822,012	1,392	12,399,514
Other taxes				
County sales taxes	3,272,000	3,296,925	24,925	3,318,138
Mixed drink taxes	154,000	154,285	285	135,324
Total other taxes	3,426,000	3,451,210	25,210	3,453,462
Licenses and permits				
Beer and wine permits	11,000	11,732	732	3,078
Occupation permits	14,000	14,412	412	13,385
Sewage permits	85,000	85,320	320	90,100
Development permits	9,200	9,280	80	20,640
Platt fees	7,400	7,400	-	7,300
Total licenses and permits	126,600	128,144	1,544	134,503
Intergovernmental revenue				
Sheriff - Grant funds	16,000	16,744	744	55,950
Reimbursed CAECD	97,200	97,297	97	98,005
Salary reimbursement - sheriff dept.	51,000	51,777	777	59,889
County attorney state aid	55,000	55,000	-	-
State salary supplement	25,900	25,910	10	29,800
Reimbursed indigent defense	34,100	34,186	86	23,846
Reimbursed juror payments	13,000	13,936	936	-
Judicial district contributions	90,398	90,849	451	42,404
Airport contributions	-	-	-	26,164
Grant funds	-	1,260,739	1,260,739	803,990
Airport grants	75,000	75,960	960	79,500
Total intergovernmental revenue	457,598	1,722,398	1,264,800	1,219,548
Fines and forfeitures				
County court	46,000	46,838	838	51,415
District court	93,000	93,146	146	86,785
Justice court	603,000	603,126	126	650,868
Total fines and forfeitures	742,000	743,110	1,110	789,068
Depository interest	492,000	531,814	39,814	204,668
Miscellaneous				
County attorney - other	29,000	29,401	401	-
Rent on county property	15,000	15,000	-	13,200
Oil & gas leases and royalties	66,000	66,162	162	40,922
Donations - Sheriff	-	-	-	250,300
EMS donations	-	11,625	11,625	290,350
EMS other services fees	38,000	38,022	22	37,099
EMS sale of equipment	13,000	13,712	712	-
Recycling sale of equipment	-	502	502	-
Sale of recyclables	97,000	97,805	805	57,982

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, 2024
WITH COMPARATIVE TOTALS FOR 2023

	2024		Variance Favorable (Unfavorable)	2023 Actual
	Budget	Actual		
REVENUES - cont'd.				
Miscellaneous - cont'd.				
Sale -recyclables, scrap metal,	\$ 29,000	\$ 29,327	\$ 327	\$ 12,242
Used oil	1,200	1,232	32	1,465
Garbage disposal fees	255,000	255,735	735	260,700
CAPCOG grant - recycling	-	-	-	49,488
KTB grant - recycling	20,000	20,000	-	-
Elections other fees	20	46	26	-
Chapter 19 voter's registration	4,700	4,709	9	1,924
Sale of estrays	8,700	8,737	37	3,915
Donation - Prescription program	12,000	12,000	-	11,000
Sheriff insurance settlements	76,000	76,810	810	54,980
EMS insurance settlements	11,000	11,668	668	9,366
County building - insurance settlement	3,050	3,050	-	70,313
Sale of property	183,180	183,180	-	-
Miscellaneous	114,000	126,348	12,348	145,902
Total miscellaneous	975,850	1,005,071	29,221	1,311,148
Charges for services				
Official fee collections				
Sheriff	38,400	38,436	36	44,113
County clerk	267,600	267,697	97	272,780
Tax assessor - collector	341,100	341,175	75	310,771
District clerk	65,000	65,210	210	59,173
Justices of the peace	32,900	32,907	7	37,407
Constables	19,800	19,855	55	23,684
Co. attorney open records fees	110	164	54	24
Ambulance fees	2,282,000	2,282,320	320	1,988,674
Supplemental ambulance fees	25,000	25,517	517	49,285
Airport fees	85,000	85,730	730	83,334
Justice court support fund - J.P.	7,700	7,708	8	8,575
Arrest fees	62,000	62,238	238	68,858
Judicial support fees	2,400	2,480	80	3,125
Family violence fine	-	-	-	184
Time payment fees	1,300	1,439	139	1,107
Pretrial intervention program fees	47,500	47,550	50	40,483
Jury reimbursement fees	1,400	1,491	91	1,955
County jury fees	5,000	5,161	161	5,308
State costs service fees	43,900	43,952	52	47,217
Court initiated guardianship fees	4,500	4,510	10	5,260
Non - disclosure fees	-	28	28	-
Other fees	50,000	67,945	17,945	71,870
Prosecutor's fees	1,970	1,971	1	1,869
Total official fee collections	3,384,580	3,405,484	20,904	3,125,056
Total revenues	23,425,248	24,809,243	1,383,995	22,636,967

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, 2024
WITH COMPARATIVE TOTALS FOR 2023**

	2024		Variance Favorable (Unfavorable)	2023 Actual
	Budget	Actual		
EXPENDITURES				
Administrative and general				
County judge				
Salary - Official	\$ 64,501	\$ 64,501	\$ -	\$ 61,394
Salary - Assistants	45,582	45,515	67	44,328
Salary - County judge supplement	25,200	25,200	-	25,200
Salary - Court administrator	57,075	57,075	-	52,500
Social security tax	14,086	14,085	1	13,477
Life insurance	77	69	8	68
Health insurance	43,705	43,502	203	44,621
Dental insurance	913	900	13	941
Retirement	28,646	28,594	52	27,426
Worker's compensation	307	239	68	205
Unemployment tax	53	51	2	49
Travel and training	1,200	1,104	96	4,839
Telephone/communications	3,200	3,154	46	3,041
Postage	2,000	1,900	100	700
Bond premium	200	-	200	177
Furniture and equipment	-	-	-	2,940
Miscellaneous	950	926	24	1,225
Total county judge	287,695	286,815	880	283,131
Commissioners' court				
Salary - Commissioners	260,403	260,402	1	248,116
Salary - Grant specialists	-	-	-	112
Salary - Coordinators	116,484	116,386	98	122,746
Social security tax	27,688	27,506	182	26,973
Life insurance	205	158	47	161
Health insurance	99,740	99,365	375	95,745
Dental insurance	1,926	1,842	84	1,947
Retirement	56,108	56,028	80	55,164
Worker's compensation	762	722	40	842
Unemployment tax	58	58	-	62
Gasoline, oil, etc.	5,100	5,060	40	6,876
Travel and training	5,000	4,532	468	9,028
Telephone/communications	1,500	1,205	295	1,206
Bond premium	470	447	23	-
Equipment repairs and replacements	600	576	24	472
Miscellaneous	-	-	-	7
Total commissioners' court	576,044	574,287	1,757	569,457

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, 2024
WITH COMPARATIVE TOTALS FOR 2023**

EXPENDITURES - cont'd.	2024		Variance Favorable (Unfavorable)	2023 Actual
	Budget	Actual		
Administrative and general - cont'd.				
Permitting and inspections				
Salary - Official	\$ 61,207	\$ 61,207	\$ -	\$ 56,051
Salary - Assistants	54,509	54,507	2	49,915
Social security tax	8,252	8,223	29	7,503
Life insurance	53	53	-	49
Health insurance	39,686	39,649	37	34,867
Dental insurance	619	614	5	596
Retirement	17,207	17,207	-	15,757
Worker's compensation	366	198	168	49
Unemployment tax	59	58	1	53
Travel and training	2,300	2,244	56	-
Equipment repairs and replacement	1,900	1,839	61	4,031
Furniture and equipment	-	-	-	3,367
Miscellaneous	500	100	400	211
Total permitting and inspections	186,658	185,899	759	172,449
County clerk				
Salary - Official	64,501	64,500	1	61,429
Salary - Deputies	245,985	245,170	815	238,361
Social security tax	22,830	22,745	85	21,943
Life insurance	206	176	30	181
Health insurance	90,976	90,926	50	88,396
Dental insurance	2,435	2,073	362	2,179
Retirement	46,102	46,048	54	44,579
Worker's compensation	647	638	9	598
Unemployment tax	149	123	26	119
Travel and training	2,300	2,217	83	2,985
Telephone/communications	3,900	3,860	40	3,647
Postage	1,700	1,620	80	3,089
Bond premium	400	314	86	314
Furniture and equipment	16,050	3,145	12,905	465
Miscellaneous	750	632	118	679
Total county clerk	498,931	484,187	14,744	468,964
Veterans service officer				
Salary - Official	22,390	22,315	75	21,232
Social security tax	2,141	1,707	434	1,624
Retirement	3,362	3,318	44	3,157
Worker's compensation	88	80	8	68
Unemployment tax	14	11	3	11
Travel and training	100	79	21	-
Telephone/communications	2,500	2,111	389	2,326
Postage	65	-	65	-
Furniture and equipment	300	-	300	-
Total veterans service officer	30,960	29,621	1,339	28,418

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, 2024
WITH COMPARATIVE TOTALS FOR 2023**

	2024		Variance Favorable (Unfavorable)	2023 Actual		
	Budget	Actual				
EXPENDITURES - cont'd.						
Administrative and general - cont'd.						
County surveyor						
Miscellaneous	\$ -	\$ -	\$ -	\$ 300		
Total county surveyor	-	-	-	300		
Public assistance						
Child Welfare Board	7,000	7,000	-	10,000		
Fayette Co Comm for Intellectual Disabilities	10,000	10,000	-	16,000		
Combined Community Action	10,000	10,000	-	10,000		
CARTS	10,000	10,000	-	10,000		
Donations to First Responders	1,400	1,355	45	1,300		
Donations to Soil Conservation	5,000	5,000	-	5,000		
Donation to Fire Departments	972,000	972,000	-	829,000		
Historical Commission Assistance	3,700	3,620	80	1,916		
Animal Shelter	62,900	62,900	-	62,900		
Family Crisis Center	8,500	8,500	-	8,000		
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	-	18,000		
Navidad Valley Community	10,000	10,000	-	10,000		
Habitat for Humanity	5,000	5,000	-	5,000		
Miscellaneous	6,000	6,000	-	8,415		
Total public assistance	1,151,500	1,151,375	125	1,017,531		
Other						
Printing and office supplies	51,000	50,438	562	65,366		
Professional services	42,100	42,050	50	39,800		
Autopsies	167,000	166,785	215	98,836		
County IT infrastructure	15,600	15,546	54	-		
Maintenance contracts	313,000	312,841	159	306,038		
Telephone/communications	34,000	33,563	437	23,364		
Public notices	-	-	-	4,073		
Equipment repairs and replacements	300	273	27	13,489		
Dues	5,000	4,924	76	6,596		
Fines and fees due state	55,000	54,205	795	63,278		
Risk insurance	219,000	218,918	82	178,880		
Bounty	22,000	21,043	957	20,375		
Furniture and equipment	-	4,801	(4,801)	-		
Miscellaneous	13,000	74,291	(61,291)	34,542		
Total other	937,000	999,678	(62,678)	854,637		
Total administrative and general	3,668,788	3,711,862	(43,074)	3,394,887		

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, 2024
WITH COMPARATIVE TOTALS FOR 2023**

	2024		Variance Favorable (Unfavorable)	2023 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Financial administration				
County auditor				
Salary - Official	\$ 76,520	\$ 76,519	\$ 1	\$ 72,875
Salary - Assistants	329,258	329,245	13	322,417
Social security tax	30,130	30,097	33	29,219
Life insurance	206	197	9	206
Health insurance	93,520	93,491	29	95,105
Dental insurance	2,435	2,327	108	2,491
Retirement	60,511	60,171	340	58,636
Worker's compensation	1,288	638	650	548
Unemployment tax	203	203	-	198
Travel and training	3,000	2,983	17	5,931
Telephone/communications	2,800	2,780	20	2,587
Postage	4,000	3,992	8	2,019
Bond premium	93	-	93	93
Furniture and equipment	2,500	2,427	73	866
Miscellaneous	1,500	1,285	215	968
Total county auditor	607,964	606,355	1,609	594,159
Tax assessor - collector				
Salary - Official	64,501	64,501	-	61,429
Salary - Deputies	124,018	123,325	693	123,937
Social security tax	14,017	13,717	300	13,459
Life insurance	106	105	1	99
Health insurance	51,789	51,691	98	47,762
Dental insurance	1,228	1,228	-	1,193
Retirement	28,022	27,930	92	27,564
Worker's compensation	745	399	346	343
Unemployment tax	85	62	23	62
Travel and training	1,000	888	112	685
Telephone/communications	1,000	783	217	773
Postage	4,500	4,018	482	5,149
Bond premium	2,150	2,054	96	-
Issuing license plates	4,000	3,858	142	8,094
Furniture and equipment	1,700	1,622	78	3,230
Miscellaneous	1,200	1,177	23	225
Total tax assessor - collector	300,061	297,358	2,703	294,004
Tax appraisal district				
Contribution	549,878	549,253	625	449,717
Total tax appraisal district	549,878	549,253	625	449,717
Total financial administration	1,457,903	1,452,966	4,937	1,337,880

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, 2024
WITH COMPARATIVE TOTALS FOR 2023**

EXPENDITURES - cont'd.	2024		Variance Favorable (Unfavorable)	2023 Actual
	Budget	Actual		
Judicial				
District judge				
Printing and office supplies	\$ 800	\$ 785	\$ 15	\$ 523
Telephone/communications	600	489	111	483
Postage	350	-	350	-
Furniture and equipment	-	-	-	1,028
Miscellaneous	130	100	30	100
Total district judge	1,880	1,374	506	2,134
District clerk				
Salary - Official	64,501	64,501	-	61,429
Salary - Deputies	126,832	126,765	67	118,416
Social security tax	13,851	13,766	85	12,937
Life insurance	106	105	1	99
Health insurance	58,553	58,530	23	49,564
Dental insurance	1,228	1,228	-	1,167
Retirement	28,461	28,441	20	26,743
Worker's compensation	618	319	299	274
Unemployment tax	66	63	3	59
Travel and training	1,140	1,139	1	594
Telephone/communications	700	685	15	677
Postage	8,000	8,000	-	6,300
Bond premium	335	136	199	136
Furniture and equipment	660	659	1	635
Total district clerk	305,051	304,337	714	279,030
District court				
Salary - Assistants	-	-	-	300
Salary - Court reporter	85,302	84,784	518	54,574
Salary - Court administrator	57,763	57,762	1	55,579
Salary - Juvenile board member	3,600	3,600	-	3,600
Social security tax	11,231	11,086	145	8,582
Life insurance	52	40	12	52
Health insurance	17,273	17,202	71	19,963
Dental insurance	609	488	121	627
Retirement	21,584	21,553	31	16,736
Worker's compensation	378	328	50	285
Unemployment tax	73	72	1	56
Printing and office supplies	500	123	377	187
Administrative expenses	2,000	1,961	39	4,820
Court appointed attorneys	181,440	181,440	-	174,754
Court appointed attorneys - CPS	49,000	48,318	682	9,832
Court appointed attorneys - Non-contract	48,360	47,559	801	61,543
Travel and training	1,400	1,370	30	2,397
Grand jurors	8,600	8,570	30	(4,112)
Petit jurors	10,800	10,782	18	14,152
Substitute court reporter	8,500	8,500	-	-
Miscellaneous	26,500	26,324	176	30,963
Total district court	534,965	531,862	3,103	454,890

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, 2024
WITH COMPARATIVE TOTALS FOR 2023**

EXPENDITURES - cont'd.	2024		Variance Favorable (Unfavorable)	2023 Actual
	Budget	Actual		
Judicial - cont'd.				
County court				
Salary - At-law judge	\$ 15,600	\$ 15,600	\$ -	\$ 15,600
Social security tax	1,193	1,193	-	1,193
Retirement	2,320	2,320	-	2,320
Unemployment tax	8	-	8	-
Court appointed guardianship	1,400	1,400	-	-
County court ad litem fees	-	-	-	545
Competency evaluations	-	-	-	1,500
Total county court	20,521	20,513	8	21,158
Justice of the peace, precinct #1				
Salary - Official	51,441	51,441	-	48,992
Salary - Assistants	79,794	79,753	41	68,270
Social security tax	10,376	9,925	451	9,123
Life insurance	77	77	-	53
Health insurance	35,817	35,751	66	19,829
Dental insurance	916	916	-	623
Retirement	20,170	19,954	216	17,693
Worker's compensation	429	239	190	257
Unemployment tax	68	40	28	34
Travel and training	3,100	3,050	50	3,360
Telephone/communications	6,200	6,153	47	5,883
Postage	1,500	1,500	-	-
Bond premium	75	-	75	-
Furniture and equipment	750	538	212	-
Miscellaneous	350	70	280	291
Total J.P., precinct #1	211,063	209,407	1,656	174,408
Justice of the peace, precinct #2				
Salary - Official	49,852	49,852	-	47,460
Salary - Assistant	55,491	55,420	71	47,096
Social security tax	7,430	7,412	18	6,717
Life insurance	53	53	-	48
Health insurance	46,186	46,158	28	36,930
Dental insurance	615	614	1	597
Retirement	16,200	16,100	100	14,030
Worker's compensation	336	239	97	207
Unemployment tax	29	28	1	24
Travel and training	4,200	4,192	8	3,632
Telephone/communications	3,500	3,351	149	3,385
Postage	1,620	1,620	-	1,378
Bond premium	200	-	200	-
Office rent/parking lot rent	14,400	14,400	-	14,100
Furniture and equipment	6,000	5,995	5	1,024
Miscellaneous	350	-	350	211
Total J.P., precinct #2	206,462	205,434	1,028	176,839

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STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
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WITH COMPARATIVE TOTALS FOR 2023

	2024		Variance	2023
	Budget	Actual	Favorable (Unfavorable)	Actual
EXPENDITURES - cont'd.				
Judicial - cont'd.				
Justice of the peace, precinct #3				
Salary - Official	\$ 49,852	\$ 49,852	\$ -	\$ 47,478
Salary - Assistant	59,016	59,000	16	57,567
Social security tax	8,095	8,094	1	7,820
Life insurance	51	45	6	51
Health insurance	34,936	34,927	9	32,187
Dental insurance	614	614	-	623
Retirement	17,096	16,632	464	16,066
Worker's compensation	364	239	125	206
Unemployment tax	31	30	1	29
Travel and training	3,200	3,170	30	3,570
Telephone/communications	4,300	4,055	245	4,020
Postage	1,460	1,460	-	660
Bond premium	200	-	200	-
Office rent/parking lot rent	300	300	-	300
Furniture and equipment	4,950	4,866	84	790
Miscellaneous	660	585	75	669
Total J.P., precinct #3	185,125	183,869	1,256	172,036
Justice of the peace, precinct #4				
Salary - Official	49,852	49,852	-	48,322
Salary - Assistant	66,954	66,791	163	55,698
Social security tax	9,165	8,765	400	7,840
Life insurance	103	64	39	58
Health insurance	34,637	34,552	85	28,843
Dental insurance	913	749	164	698
Retirement	17,815	17,791	24	15,923
Worker's compensation	379	159	220	162
Unemployment tax	33	33	-	28
Travel and training	4,100	4,021	79	4,249
Telephone/communications	4,500	4,204	296	4,249
Postage	1,500	1,168	332	1,482
Bond premium	200	-	200	177
Furniture and equipment	4,000	5,157	(1,157)	2,422
Miscellaneous	210	70	140	140
Total J.P., precinct #4	194,361	193,376	985	170,291
Justice of the peace - all pcts.	797,011	792,086	4,925	693,574
Guardianship				
County court ad litem fees	1,300	1,225	75	1,100
Travel and training	400	301	99	864
Miscellaneous	-	-	-	1,805
Total guardianship	1,700	1,526	174	3,769
Total judicial	1,661,128	1,651,698	9,430	1,454,555

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**STATEMENT OF REVENUES, EXPENDITURES AND
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FOR THE YEAR ENDED DECEMBER 31, 2024
WITH COMPARATIVE TOTALS FOR 2023**

	2024		Variance Favorable (Unfavorable)	2023 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Legal				
County attorney				
Salary - Assistants	\$ 179,480	\$ 179,260	\$ 220	\$ 169,660
Salary - Secretaries	147,626	147,337	289	151,305
Salary - Part time/temporary	5,880	5,810		(300)
Social security tax	23,912	23,888	24	22,847
Life insurance	206	160	46	153
Health insurance	99,161	99,074	87	89,856
Dental insurance	1,935	1,867	68	1,842
Retirement	48,951	48,891	60	47,661
Worker's compensation	349	343	6	208
Unemployment tax	230	211	19	161
Travel and training	3,000	2,978	22	2,349
Telephone/communications	1,550	1,546	4	1,531
Postage	100	10	90	1,910
Bond premium	270	270	-	-
Furniture and equipment	500	498	2	-
Miscellaneous	7,200	115,735	(108,535)	6,546
Total county attorney	520,350	627,879	(107,598)	495,730
Total legal	520,350	627,879	(107,529)	495,730
Public safety				
Justice court				
Collection Fees	64,100	64,079	21	57,281
Total justice court	64,100	64,079	21	57,281
Juvenile probation				
Juvenile probation	82,000	82,000	-	55,000
Furniture and equipment	-	-	-	440
Total juvenile probation	82,000	82,000	-	55,440
Juvenile judge				
Juvenile judge	5,400	5,400	-	5,400
Social security tax	414	413	1	413
Life insurance	1	1	-	1
Health insurance	700	635	65	607
Dental insurance	20	17	3	18
Retirement	811	803	8	803
Total juvenile judge	7,346	7,269	77	7,242

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STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
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WITH COMPARATIVE TOTALS FOR 2023

	2024		Variance Favorable (Unfavorable)	2023 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public safety - cont'd.				
EMS				
Salary - Director/manager	\$ 107,172	\$ 107,107	\$ 65	\$ 86,520
Salary - Assistant director/manager	86,625	86,625	-	25,962
Salary - Assistants	53,471	53,456	15	50,918
Salary - Attendants	2,312,420	2,311,571	849	1,937,950
Social security tax	189,593	189,506	87	155,741
Life insurance	974	922	52	754
Health insurance	503,739	503,300	439	380,969
Dental insurance	9,925	9,851	74	8,585
Retirement	380,848	380,827	21	312,403
Worker's compensation	38,170	38,150	20	38,048
Unemployment tax	1,284	1,281	3	1,051
Uniforms	13,700	13,651	49	25,590
Printing and office supplies	3,000	2,979	21	3,033
Management software	8,500	8,442	58	5,789
Gasoline, oil, etc.	127,600	127,537	63	134,724
Hardware and supplies	8,100	8,097	3	7,925
Tires, tubes and batteries	13,200	13,164	36	12,977
Medical supplies	153,600	153,587	13	139,557
Medical waste disposal	3,200	3,134	66	2,758
Director of medical services	13,900	13,874	26	15,000
Physical and psychological exam	6,800	6,755	45	4,842
Travel and training	8,000	7,364	636	20,333
Training and education supplies	5,000	4,836	164	15,198
Professional membership/certificates	1,535	1,531	4	2,270
Telephone/communications	33,100	33,049	51	28,361
Utilities	30,100	30,045	55	35,558
Postage	300	258	42	130
Equipment repairs and replacements	145,000	144,065	935	130,529
Building repairs and replacements	12,000	11,955	45	13,031
Building maintenance fees	3,600	3,600	-	-
Collection fees	11,300	11,220	80	120
Communications equipment	7,600	320	7,280	12,688
Ambulance	71,000	432	70,568	23,006
Small tools and equipment	32,500	16,085	16,415	19,331
Medical equipment	24,000	9,609	14,391	3,017
Furniture and equipment	-	-	-	26,045
Miscellaneous	4,000	16,064	(12,064)	1,548
Total EMS	4,424,856	4,324,249	100,607	3,682,261

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**STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2024**

WITH COMPARATIVE TOTALS FOR 2023

	2024		Variance Favorable (Unfavorable)	2023 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public safety - cont'd.				
Constable, precinct #1				
Salary - Official	\$ 22,492	\$ 22,491	\$ 1	\$ 21,870
Salary - Cert/Education/Training	3,600	3,600	-	3,150
Traffic enforcement	16,909	16,882	27	7,500
Courthouse security	-	-	-	5,000
Social security tax	3,718	3,254	464	2,838
Life insurance	16	12	4	16
Health insurance	11,344	11,327	17	10,625
Dental insurance	307	307	-	311
Retirement	6,427	6,390	37	5,579
Worker's compensation	1,211	1,192	19	1,217
Uniforms	300	156	144	304
Gasoline, oil, etc.	1,900	1,833	67	2,130
Travel and training	400	-	400	-
Telephone/communications	600	406	194	384
Bond premium	300	177	123	-
Equipment repairs and replacements	4,000	3,544	456	860
Furniture and equipment	2,700	2,670	30	-
Miscellaneous	500	224	276	271
Total constable, precinct #1	76,724	74,465	2,259	62,055
Constable, precinct #2				
Salary - Official	22,492	22,491	1	21,870
Salary - Cert/Education/Training	3,600	3,600	-	3,150
Traffic enforcement	16,909	16,882	27	7,500
Courthouse security	-	-	-	5,000
Social security tax	3,218	3,121	97	2,704
Life insurance	16	15	1	17
Health insurance	10,130	10,052	78	9,204
Dental insurance	307	307	-	311
Retirement	6,427	6,390	37	5,579
Worker's compensation	1,211	1,192	19	1,217
Uniforms	150	126	24	340
Gasoline, oil and etc.	2,300	2,294	6	3,213
Telephone/communications	850	841	9	818
Bond premium	200	177	23	-
Equipment repairs and replacement	2,900	2,880	20	2,318
Furniture and equipment	-	-	-	2,843
Miscellaneous	500	224	276	120
Total constable, precinct #2	71,210	70,592	618	66,204
Constable, precinct #3				
Salary - Official	22,492	22,491	1	21,570
Salary - Cert/Education/Training	1,200	1,200	-	1,050
Courthouse security	4,300	4,231	69	-
Social security tax	2,195	2,136	59	1,730
Life insurance	9	8	1	8
Health insurance	11,343	11,327	16	10,625

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**STATEMENT OF REVENUES, EXPENDITURES AND
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FOR THE YEAR ENDED DECEMBER 31, 2024
WITH COMPARATIVE TOTALS FOR 2023**

EXPENDITURES - cont'd.	2024		Variance Favorable (Unfavorable)	2023 Actual
	Budget	Actual		
Public safety - cont'd.				
Constable, precinct #3 - cont'd.				
Dental insurance	\$ 307	\$ 307	\$ -	\$ 311
Retirement	4,266	4,152	114	3,364
Worker's compensation	1,238	1,192	46	1,217
Uniforms	200	148	52	-
Gasoline, oil, etc.	700	663	37	-
Telephone/communications	452	406	46	384
Bond premium	178	178	-	-
Office rent/parking lot rent	300	300	-	300
Equipment repairs and replacements	400	304	96	7
Vehicles	1,600	1,520	80	-
Miscellaneous	150	133	17	50
Total constable, precinct #3	51,330	50,696	634	40,616
Constable, precinct #4				
Salary - Official	22,492	22,491	1	21,870
Salary - Cert/Education/Training	3,600	3,600	-	3,150
Social security tax	2,378	1,996	382	1,914
Life insurance	27	26	1	26
Health insurance	11,386	11,327	59	10,625
Dental insurance	307	307	-	311
Retirement	3,923	3,880	43	3,720
Worker's compensation	1,283	1,192	91	1,217
Uniforms	300	281	19	-
Gasoline, oil, etc.	400	375	25	403
Telephone/communications	525	406	119	384
Bond premium	178	178	-	-
Equipment repairs and replacements	100	77	23	7
Miscellaneous	150	13,789	(13,639)	50
Total constable, precinct #4	47,049	59,925	(12,876)	43,677
Constables - all precincts	246,313	255,678	(9,365)	212,552
Sheriff				
Salary - Official	76,085	76,084	1	72,970
Salary - Deputies	1,690,976	1,690,421	555	1,484,027
Salary - Receptionist	52,707	52,614	93	49,298
Salary - Cert/Education/Training	109,009	108,346	663	87,920
Salary - Dispatchers	451,485	451,453	32	425,846
Salary - Animal Control	14,100	14,040	60	-
Social security tax	174,920	174,908	12	154,170
Life insurance	1,048	1,030	18	929
Health insurance	635,491	635,454	37	548,801
Dental insurance	12,477	12,231	246	11,048
Retirement	356,497	355,833	664	315,253
Worker's compensation	39,532	39,516	16	31,240
Unemployment tax	1,170	1,156	14	1,022

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**STATEMENT OF REVENUES, EXPENDITURES AND
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FOR THE YEAR ENDED DECEMBER 31, 2024
WITH COMPARATIVE TOTALS FOR 2023**

	2024		Variance Favorable (Unfavorable)	2023 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Public safety - cont'd.				
Sheriff - cont'd				
Uniforms	\$ 10,000	\$ 9,890	\$ 110	\$ 13,362
Printing and office supplies	17,500	17,484	16	24,984
Gasoline, oil, etc.	185,000	184,764	236	195,663
Hardware and supplies	6,700	6,606	94	8,386
Tires, tubes, and batteries	26,500	26,476	24	23,354
Physical and psychological exams	1,100	1,015	85	1,590
Travel and training	5,400	5,333	67	11,879
Telephone/communications	66,400	66,357	43	64,926
Postage	2,350	2,322	28	3,212
Bond premiums	1,100	1,058	42	735
Office rent/parking lot rent	300	300	-	300
Equipment repairs and replacements	210,000	209,515	485	193,798
Furniture and equipment	9,000	10,002	(1,002)	20,706
Vehicles	374,100	30,581	343,519	-
Miscellaneous	5,600	330,581	(324,981)	8,726
Total sheriff	4,536,547	4,515,370	21,177	3,754,145
Emergency management				
Salary - Official	64,046	64,046	-	65,230
Social security tax	4,900	4,892	8	5,006
Life insurance	27	26	1	28
Health insurance	11,343	11,327	16	12,619
Dental insurance	307	307	-	342
Retirement	9,525	9,524	1	9,815
Worker's compensation	395	328	67	224
Unemployment tax	32	32	-	33
Gasoline, oil, etc.	-	-	-	151
Travel and training	2,000	1,880	120	1,023
Telephone/communications	600	512	88	953
Postage	400	-	400	281
Fayette County facilities security	300	258	42	18,008
Miscellaneous	12,200	689	11,511	91,053
Total emergency management	106,075	93,821	12,254	204,766
Community supervision and corrections				
Telephone/communications	3,300	3,297	3	3,285
Total community supervision and corrections	3,300	3,297	3	3,285
DPS highway patrol				
Assistants	59,068	59,031	37	64,132
Social security tax	4,503	4,125	378	4,480
Life insurance	46	37	9	41
Health insurance	22,475	22,399	76	23,198
Dental insurance	454	426	28	491
Retirement	8,779	8,778	1	9,537

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	2024		Variance Favorable (Unfavorable)	2023 Actual
	Budget	Actual		
Public safety - cont'd.				
DPS highway patrol - cont'd.				
Worker's compensation	\$ 186	\$ 103	\$ 83	\$ 143
Unemployment tax	30	29	1	32
Printing and office supplies	2,200	1,580	620	1,322
Hardware and supplies	814	808	6	167
Travel and training	200	-	200	204
Telephone/communications	-	(48)	48	2,228
Utilities	900	841	59	782
Postage	600	252	348	424
Furniture and equipment	3,100	3,039	61	5,749
Miscellaneous	-	-	-	-
Total DPS highway patrol	103,355	101,400	1,955	112,930
Sanitation				
Hardware and supplies	-	-	-	261
Telephone/communications	-	-	-	353
Utilities	250	239	11	1,197
Building repairs and replacements	8,000	7,980	20	79,741
Total sanitation	8,250	8,219	31	81,552
Recycling center				
Salary - Official	8,000	8,000	-	6,930
Salary - Part time	84,284	83,350	934	63,048
Salary - Attendants	159,948	159,855	93	165,576
Social security tax	19,124	19,115	9	17,923
Life insurance	103	101	2	75
Health insurance	43,261	43,260	1	29,855
Dental insurance	1,218	1,218	-	928
Retirement	37,403	37,354	49	35,027
Worker's compensation	3,927	3,893	34	3,575
Unemployment tax	138	122	16	110
Gasoline, oil, etc.	13,700	13,688	12	15,063
Hardware and supplies	6,100	6,095	5	5,791
Travel and training	900	823	77	975
Telephone/communications	2,400	2,328	72	2,341
Utilities	6,500	6,402	98	6,194
Equipment repairs and replacements	34,500	34,198	302	33,057
Building repairs and replacements	8,600	8,551	49	5,625
Disposal supplies	35,000	34,249	751	53,346
Land rental	5,400	5,400	-	5,400
Portable facilities	6,400	6,381	19	4,625
Truck weight	260	180	80	170
Other disposal	56,000	55,105	895	107,035
Solid waste disposal	145,000	144,808	192	141,698
Furniture and equipment	45,800	219	45,581	14,259
Miscellaneous	600	554	46	1,042
Total recycling center	724,566	675,249	49,317	719,668
Total public safety	10,306,708	10,130,631	176,077	8,891,122

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	2024		Variance	
	Budget	Actual	Favorable (Unfavorable)	2023 Actual
EXPENDITURES - cont'd.				
Public facilities				
Courthouse and associated buildings				
Salary - Maintenance	\$ 133,617	\$ 133,563	\$ 54	\$ 126,927
Social security tax	10,359	10,112	247	9,607
Life insurance	80	80	-	72
Health insurance	38,314	38,307	7	32,169
Dental insurance	934	933	1	869
Retirement	20,137	20,120	17	19,133
Worker's compensation	3,629	3,583	46	3,365
Unemployment tax	68	68	-	64
Gasoline, oil, etc.	1,300	1,299	1	1,524
Janitor supplies	2,000	1,745	255	-
Hardware and supplies	14,300	14,253	47	23,743
Maintenance contracts	19,900	19,824	76	17,586
Telephone/communications	15,500	15,418	82	14,465
Utilities	115,000	114,685	315	113,666
Equipment repairs and replacements	2,100	2,015	85	3,715
Building repairs and replacements	213,000	212,895	105	72,306
Grounds maintenance	3,100	3,015	85	3,218
Janitorial service	1,800	1,742	58	1,742
Miscellaneous	1,250	1,250	-	-
Total courthouse and associated buildings	596,388	594,907	1,481	444,171
Justice center				
Salary - Cert/Education/Training	26,500	26,215	285	17,208
Salary - Cooks	39,347	39,347	-	37,473
Salary - Jailers	701,472	700,673	799	662,476
Social security tax	57,184	56,450	734	52,154
Life insurance	384	343	41	336
Health insurance	206,415	205,868	547	196,759
Dental insurance	4,369	4,366	3	4,528
Retirement	113,735	113,665	70	106,642
Worker's compensation	19,502	19,408	94	19,286
Unemployment tax	445	383	62	358
Uniforms	6,000	5,994	6	2,336
Animal control	1,900	1,856	44	284
Groceries	81,100	81,052	48	71,116
Inmate work detail	1,400	1,341	59	99
Hardware and supplies	20,200	20,133	67	23,679
Medical services	-	-	-	27
Travel and training	2,400	2,339	61	448
Telephone/communications	3,100	3,023	77	3,223
Utilities	49,400	49,306	94	46,899
Equipment repairs and replacements	5,000	4,719	281	13,334
Building repairs and replacements	55,700	55,631	69	47,248
Furniture and equipment	17,200	8,039	9,161	9,272
Miscellaneous	21,000	20,596	404	5,006
Total justice center	1,433,753	1,420,747	13,006	1,320,191

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	2024		Variance Favorable (Unfavorable)	2023 Actual		
	Budget	Actual				
EXPENDITURES - cont'd.						
Public facilities - cont'd.						
Airport						
Salary - Director/manager	\$ 43,947	\$ 43,602	\$ 345	\$ 35,738		
Salary- Maintenance	37,497	37,471	26	35,398		
Social security tax	5,411	5,408	3	4,713		
Life insurance	44	44	-	38		
Health insurance	33,890	33,866	24	28,114		
Dental insurance	615	614	1	570		
Retirement	12,073	12,056	17	10,578		
Worker's compensation	1,302	975	327	1,115		
Unemployment tax	42	41	1	35		
Gasoline, oil, etc.	100	11	89	51		
Hardware and supplies	1,200	1,124	76	753		
Travel and training	1,000	929	71	933		
Telephone/communications	4,200	4,100	100	4,074		
Utilities	10,800	10,733	67	10,471		
Postage	60	-	60	-		
Equipment repairs and replacements	5,900	5,890	10	114,044		
Buildings repairs and replacements	89,000	88,322	678	97		
Grounds maintenance	100	7	93	873		
Solid waste disposal	1,800	1,771	29	1,711		
Furniture and equipment	36,000	290	35,710	-		
Miscellaneous	700	618	82	284		
Total airport	285,681	247,872	37,809	249,590		
Total public facilities	2,315,822	2,263,526	52,296	2,013,952		
Extension service						
Salary - Secretaries	83,018	83,018	-	67,370		
Salary - Agriculture agents	68,136	68,135	1	64,890		
Salary - FSC agents	34,068	34,067	1	32,445		
Salary - Assistants	46,746	46,746	-	56,215		
Social security tax	17,145	17,142	3	16,313		
Life insurance	79	79	-	77		
Health insurance	44,563	44,154	409	40,712		
Dental insurance	921	921	-	934		
Retirement	19,296	19,296	-	18,377		
Worker's compensation	411	239	172	206		
Unemployment tax	117	117	-	110		
Printing and office supplies	2,900	2,882	18	3,346		
Demonstration supplies	1,200	1,173	27	1,474		
Gasoline, oil, etc.	2,300	2,286	14	1,965		
Travel and training	9,850	9,840	10	9,080		
Telephone/communications	5,000	4,537	463	4,566		

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, 2024
WITH COMPARATIVE TOTALS FOR 2023**

	2024				Variance Favorable (Unfavorable)	2023 Actual		
	Budget	Actual						
				2023 Actual				
EXPENDITURES - cont'd.								
Extension service - cont'd.								
Postage	\$ 1,200	\$ 876	\$ 324	\$ 426				
Equipment repairs and replacements	200	169	31	90				
Feral hog program	200	185	15	3,530				
Furniture and equipment	60,600	415	60,185	-				
Miscellaneous	1,000	475	525	880				
Total extension service	398,950	336,752	62,198	323,006				
Elections								
Salary - Assistants	105,080	104,878	202	81,021				
Salary - Elections administrator	47,559	47,465	94	44,342				
Social security tax	11,365	11,277	88	9,217				
Life insurance	79	79	-	77				
Health insurance	28,136	28,105	31	25,927				
Dental insurance	615	614	1	623				
Retirement	20,327	20,304	23	17,835				
Worker's compensation	1,111	1,070	41	925				
Unemployment tax	81	76	5	63				
Election supplies	29,500	29,492	8	25,910				
Maintenance contracts	31,000	30,939	61	32,416				
Travel and training	3,500	3,421	79	4,392				
Telephone/communications	11,200	11,186	14	11,123				
Postage	8,110	8,103	7	108				
Bond premiums	200	140	60	70				
Equipment repairs and replacements	600	589	11	-				
Wages - clerks and judges	12,000	11,948	52	9,398				
Furniture and equipment	60,000	14,153	45,847	7,093				
Miscellaneous	4,500	4,404	96	3,769				
Total elections	374,963	328,243	46,720	274,309				
Rural addressing								
Salary - Official	73,114	73,114	-	69,808				
Social security tax	5,593	5,362	231	5,115				
Life insurance	27	27	-	26				
Health insurance	16,069	16,049	20	14,785				
Dental insurance	307	307	-	311				
Retirement	10,873	10,872	1	10,380				
Worker's compensation	231	80	151	69				
Unemployment tax	38	37	1	35				
Travel and training	750	722	28	-				
Telephone/communications	500	360	140	356				
Postage	350	322	28	-				
Furniture and equipment	-	3,446	(3,446)	-				
Miscellaneous	100	14	86	2,550				
Total rural addressing	107,952	110,712	(2,760)	103,435				

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, 2024
WITH COMPARATIVE TOTALS FOR 2023**

	2024		Variance Favorable (Unfavorable)	2023 Actual
	Budget	Actual		
EXPENDITURES - cont'd.				
Capital outlay				
Land	\$ -	\$ -	\$ -	\$ 646,851
Communications equipment	79,000	84,657	(5,657)	-
Computer equipment	10,000	12,821	(2,821)	25,138
Buildings and improvements	127,000	499,144	(372,144)	150,956
Furniture and equipment	300	844,875	(844,575)	586,059
Total capital outlay	216,300	1,441,497	(1,225,197)	1,409,004
Debt service:				
Interest expense	21,100	21,061	39	23,969
Principal retired	-	93,644	(93,644)	92,748
Total debt service	21,100	114,705	(93,605)	116,717
Total expenditures	21,049,964	22,170,471	(1,120,507)	19,814,597
Excess(deficit) revenues over(under) expenditures	2,375,284	2,638,772	263,488	2,822,370
Other financing sources(uses)				
Operating transfers in	-	-	-	4,697
Operating transfers out	(738,500)	(738,500)	-	(76,000)
Total other financing sources(uses)	(738,500)	(738,500)	-	(71,303)
Excess(deficit) revenues and other sources over(under) expenditures and other uses	\$ 1,636,784	1,900,272	\$ 263,488	2,751,067
Fund balance, beginning of year		5,294,756		2,543,689
Fund balance, end of year		\$ 7,195,028		\$ 5,294,756

FAYETTE COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2024

	Road and Bridge	Indigent Health Care	Community Corrections	Juvenile Probation	Law Library	Sheriff Continuing Education	Constables Continuing Education	Courthouse Security
ASSETS								
Cash and cash equivalents	\$ 5,021,033	\$ 999,202	\$ 481,324	\$ 158,649	\$ 1,944	\$ -	\$ 39,550	\$ 35,826
Total assets	<u>\$ 5,021,033</u>	<u>\$ 999,202</u>	<u>\$ 481,324</u>	<u>\$ 158,649</u>	<u>\$ 1,944</u>	<u>\$ -</u>	<u>\$ 39,550</u>	<u>\$ 35,826</u>
LIABILITIES								
Overdrafts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts payable	225,000	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	<u>\$ 225,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND EQUITY								
Fund balance - restricted	\$ 4,796,033	\$ 999,202	\$ 481,324	\$ 158,649	\$ 1,944	\$ -	\$ 39,550	\$ 35,826
Total fund equity	<u>4,796,033</u>	<u>999,202</u>	<u>481,324</u>	<u>158,649</u>	<u>1,944</u>	<u>-</u>	<u>39,550</u>	<u>35,826</u>
Total liabilities and fund equity	<u>\$ 5,021,033</u>	<u>\$ 999,202</u>	<u>\$ 481,324</u>	<u>\$ 158,649</u>	<u>\$ 1,944</u>	<u>\$ -</u>	<u>\$ 39,550</u>	<u>\$ 35,826</u>

County Clerk								County and District		American Rescue Plan		Totals	
Court Reporter Service	Records Management and Preservation	Records Management and Preservation	County Clerk Records Archive	Justice Court Technology	Election Services Contract	District Court Technology	American Rescue Plan	(Memorandum Only)		2024	2023		
\$ 60,556	\$ 458,783	\$ 467,614	\$ 111,965	\$ 107,918	\$ 64,766	\$ 8,377	\$ 172,918	\$ 8,190,425	\$ 6,907,333				
<u>\$ 60,556</u>	<u>\$ 458,783</u>	<u>\$ 467,614</u>	<u>\$ 111,965</u>	<u>\$ 107,918</u>	<u>\$ 64,766</u>	<u>\$ 8,377</u>	<u>\$ 172,918</u>	<u>\$ 8,190,425</u>	<u>\$ 6,907,333</u>				
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
-	-	-	-	-	-	-	-	-	225,000	22,608			
-	-	-	-	-	-	-	-	-	-	-			
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 225,000</u>	<u>\$ 22,608</u>			
<u>\$ 60,556</u>	<u>\$ 458,783</u>	<u>\$ 467,614</u>	<u>\$ 111,965</u>	<u>\$ 107,918</u>	<u>\$ 64,766</u>	<u>\$ 8,377</u>	<u>\$ 172,918</u>	<u>\$ 7,965,425</u>	<u>\$ 6,884,725</u>				
60,556	458,783	467,614	111,965	107,918	64,766	8,377	172,918	7,965,425	6,884,725				
<u>\$ 60,556</u>	<u>\$ 458,783</u>	<u>\$ 467,614</u>	<u>\$ 111,965</u>	<u>\$ 107,918</u>	<u>\$ 64,766</u>	<u>\$ 8,377</u>	<u>\$ 172,918</u>	<u>\$ 8,190,425</u>	<u>\$ 6,907,333</u>				

FAYETTE COUNTY, TEXAS

SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,

AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED DECEMBER 31, 2024

WITH COMPARATIVE TOTALS FOR 2023

	Road and Bridge	Indigent Health Care	Community Corrections	Juvenile Probation	Law Library	Sheriff Continuing Education	Constables Continuing Education	Courthouse Security
REVENUES								
General								
Ad valorem taxes	\$ 6,648,209	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	173,945	-	-	-	-	-	-	-
State aid	-	-	905,291	429,974	-	7,460	5,749	-
County contributions	-	-	-	82,000	-	-	-	-
Depository interest	332,385	-	4,490	6,399	-	-	-	-
Tobacco settlement	-	36,650	-	-	-	-	-	-
Reimbursed services	-	-	-	-	-	-	-	-
Miscellaneous	221,302	-	34,370	-	-	-	-	-
Total general revenues	7,375,841	36,650	944,151	518,373	-	7,460	5,749	-
Charges for services	746,738	-	857,372	90	15,785	-	-	35,558
Total revenues	8,122,579	36,650	1,801,523	518,463	15,785	7,460	5,749	35,558
EXPENDITURES								
Administrative and general	-	-	1,687,206	597,632	53,759	7,460	621	-
Capital outlay	968,164	-	22,038	-	-	-	-	-
Public transportation	6,391,771	-	-	-	-	-	-	-
Public health	-	190,421	-	-	-	-	-	-
Debt service:								
Interest paid	36,101	-	-	-	-	-	-	-
Principal retired	300,954	-	-	-	-	-	-	-
Total expenditures	7,696,990	190,421	1,709,244	597,632	53,759	7,460	621	-
Excess(deficit) revenues over (under) expenditures	425,589	(153,771)	92,279	(79,169)	(37,974)	-	5,128	35,558
Other financing sources(uses)								
Capitalized leases	366,913	-	-	-	-	-	-	-
Operating transfers in	-	700,000	142,081	-	38,500	-	-	-
Operating transfers out	-	-	(142,081)	-	-	-	-	-
Total other financing sources (uses)	366,913	700,000	-	-	38,500	-	-	-
Excess(deficit) revenues and other sources over(under) expenditures and other uses	792,502	546,229	92,279	(79,169)	526	-	5,128	35,558
Fund balance, beginning of year	4,003,531	452,973	389,045	237,818	1,418	-	34,422	268
Fund balance, end of year	\$ 4,796,033	\$ 999,202	\$ 481,324	\$ 158,649	\$ 1,944	\$ -	\$ 39,550	\$ 35,826

County Clerk		Records Management and Preservation		Records Management and Preservation		County Clerk Records Archive		Justice Court Technology		Election Services Contract		District Court Technology		American Rescue Plan		Totals (Memorandum Only)	
Court Reporter Service																2024	2023
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,648,209	\$ 6,547,049	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	173,945	203,683	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,348,474	664,012	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	82,000	55,000	
-	26,726	29,420	5,864	-	-	-	-	-	-	-	-	-	-	-	405,284	176,447	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36,650	59,881	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	20,620	-	-	-	736	-	-	-	-	-	277,028	351,970	
-	26,726	29,420	5,864	20,620	-	-	-	736	-	-	-	-	-	-	8,971,590	8,058,042	
11,571	92,206	12,466	86,580	-	20,764	-	-	-	-	-	-	-	-	-	1,879,130	1,799,293	
11,571	118,932	41,886	92,444	20,620	20,764	-	736	-	-	-	-	-	-	-	10,850,720	9,857,335	
500	20,786	-	90,755	6,095	-	-	-	-	-	219,991	2,684,805	3,188,070	-	-	-	-	
-	-	-	-	-	-	17,750	-	-	-	263,429	1,271,381	1,391,480	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	6,391,771	6,256,514	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	190,421	266,834	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	36,101	24,357	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	300,954	217,236	-	-	-	-	
500	20,786	-	90,755	6,095	17,750	-	-	-	-	483,420	10,875,433	11,344,491	-	-	-	-	
11,071	98,146	41,886	1,689	14,525	3,014	-	736	-	(483,420)	(24,713)	(1,487,156)	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	366,913	346,228	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	880,581	767,084	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	(142,081)	(691,084)	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	1,105,413	422,228	-	-	-	-	
11,071	98,146	41,886	1,689	14,525	3,014	-	736	-	(483,420)	1,080,700	(1,064,928)	-	-	-	-	-	
49,485	360,637	425,728	110,276	93,393	61,752	-	7,641	-	656,338	6,884,725	7,949,653	-	-	-	-	-	
\$ 60,556	\$ 458,783	\$ 467,614	\$ 111,965	\$ 107,918	\$ 64,766	\$ 8,377	\$ 172,918	\$ 7,965,425	\$ 6,884,725	\$ 6,884,725	\$ 6,884,725	-	-	-	-	-	

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, 2024
WITH COMPARATIVE TOTALS FOR 2023**

	Road and Bridge			Indigent Health Care		
	Budget	Actual	Variance	Budget	Actual	Variance
			Favorable (Unfavorable)			(Unfavorable)
REVENUES						
General						
Ad valorem taxes	\$ 6,643,185	\$ 6,648,209	\$ 5,024	\$ -	\$ -	\$ -
Intergovernmental revenue	172,925	173,945	1,020	-	-	-
State aid	-	-	-	-	-	-
County contributions	-	-	-	-	-	-
Depository interest	330,000	332,385	2,385	-	-	-
Tobacco settlement	-	-	-	36,000	36,650	650
Reimbursed services	-	-	-	-	-	-
Miscellaneous	218,400	221,302	2,902	-	-	-
Total general revenues	7,364,510	7,375,841	11,331	36,000	36,650	650
Charges for services	745,600	746,738	1,138	-	-	-
Total revenues	8,110,110	8,122,579	12,469	36,000	36,650	650
EXPENDITURES						
Administrative and general	-	-	-	-	-	-
Capital outlay	939,856	968,164	(28,308)	-	-	-
Public transportation	6,159,938	6,391,771	(231,833)	-	-	-
Public health	-	-	-	192,649	190,421	2,228
Debt service:						
Interest paid	36,141	36,101	40	-	-	-
Principal retired	-	300,954	(300,954)	-	-	-
Total expenditures	7,135,935	7,696,990	(561,055)	192,649	190,421	2,228
Excess(deficit) revenues over (under) expenditures	974,175	425,589	(548,586)	(156,649)	(153,771)	2,878
Other financing sources(uses)						
Capitalized leases	-	366,913	(366,913)	-	-	-
Operating transfers in	-	-	-	700,000	700,000	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	366,913	(366,913)	700,000	700,000	-
Excess(deficit) revenues and other sources over(under) expenditures and other uses	\$ 974,175	\$ 792,502	\$ (181,673)	\$ 543,351	\$ 546,229	\$ 2,878
Fund balance, beginning of year		4,003,531			452,973	
Fund balance, end of year		<u>\$ 4,796,033</u>			<u>\$ 999,202</u>	

Community Corrections			Juvenile Probation		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	905,291	905,291	-	429,974	429,974
-	-	-	82,000	82,000	-
-	4,490	4,490	-	6,399	6,399
-	-	-	-	-	-
-	-	-	-	-	-
-	34,370	34,370	-	-	-
-	944,151	944,151	82,000	518,373	436,373
-	857,372	857,372	-	90	90
-	1,801,523	1,801,523	82,000	518,463	436,463
-	1,687,206	(1,687,206)	82,709	597,632	(514,923)
-	22,038	(22,038)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,709,244	(1,709,244)	82,709	597,632	(514,923)
-	92,279	92,279	(709)	(79,169)	(78,460)
-	-	-	-	-	-
-	142,081	142,081	-	-	-
-	(142,081)	(142,081)	-	-	-
-	-	-	-	-	-
\$ -	92,279	\$ 92,279	\$ (709)	(79,169)	\$ (78,460)
	389,045			237,818	
	\$ 481,324			\$ 158,649	

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, 2024
WITH COMPARATIVE TOTALS FOR 2023**

	Law Library			Sheriff Continuing Education		
	Budget	Actual	Variance	Budget	Actual	Variance
			Favorable (Unfavorable)			Favorable (Unfavorable)
REVENUES						
General						
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	-	-	-	-	-
State aid	-	-	-	-	7,460	7,460
County contributions	-	-	-	-	-	-
Depository interest	-	-	-	-	-	-
Tobacco settlement	-	-	-	-	-	-
Reimbursed services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total general revenues	-	-	-	-	7,460	7,460
Charges for services	15,700	15,785	85	-	-	-
Total revenues	<u>15,700</u>	<u>15,785</u>	<u>85</u>	<u>-</u>	<u>7,460</u>	<u>7,460</u>
EXPENDITURES						
Administrative and general	54,000	53,759	241	-	7,460	(7,460)
Capital outlay	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Debt service:						
Interest paid	-	-	-	-	-	-
Principal retired	-	-	-	-	-	-
Total expenditures	<u>54,000</u>	<u>53,759</u>	<u>241</u>	<u>-</u>	<u>7,460</u>	<u>(7,460)</u>
Excess(deficit) revenues over (under) expenditures	<u>(38,300)</u>	<u>(37,974)</u>	<u>326</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources(uses)						
Capitalized leases	-	-	-	-	-	-
Operating transfers in	38,500	38,500	-	-	-	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>38,500</u>	<u>38,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess(deficit) revenues and other sources over(under) expenditures and other uses	<u>\$ 200</u>	<u>526</u>	<u>\$ 326</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balance, beginning of year		1,418				
Fund balance, end of year		<u>\$ 1,944</u>			<u>\$ -</u>	

Constables Continuing Education			Courthouse Security		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	5,749	5,749	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	5,749	5,749	-	-	-
-	-	-	35,500	# 35,558	58
-	5,749	5,749	35,500	35,558	58
-	621	(621)	130	-	130
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	621	(621)	130	-	130
-	5,128	5,128	35,370	35,558	188
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	5,128	\$ 5,128	\$ 35,370	35,558	\$ 188
	34,422			268	
	\$ 39,550			\$ 35,826	

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, 2024
WITH COMPARATIVE TOTALS FOR 2023**

	County Clerk					
	Court Reporter Service			Records Management and Preservation		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
General						
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	-	-	-	-	-
State aid	-	-	-	-	-	-
County contributions	-	-	-	-	-	-
Depository interest	-	-	-	10,000	26,726	16,726
Tobacco settlement	-	-	-	-	-	-
Reimbursed services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total general revenues	-	-	-	10,000	26,726	16,726
Charges for services	-	11,571	11,571	83,760	92,206	8,446
Total revenues	-	11,571	11,571	93,760	118,932	25,172
EXPENDITURES						
Administrative and general	-	500	(500)	20,000	20,786	(786)
Capital outlay	-	-	-	70,000	-	70,000
Public transportation	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Debt service:						
Interest paid	-	-	-	-	-	-
Principal retired	-	-	-	-	-	-
Total expenditures	-	500	(500)	90,000	20,786	69,214
Excess(deficit) revenues over (under) expenditures	-	11,071	11,071	3,760	98,146	94,386
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	\$ -	11,071	\$ 11,071	\$ 3,760	98,146	\$ 94,386
Fund balance, beginning of year		49,485			360,637	
Fund balance, end of year		\$ 60,556			\$ 458,783	

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, 2024
WITH COMPARATIVE TOTALS FOR 2023*

	Justice Court Technology			Election Services Contract		
	Budget	Actual	Variance	Budget	Actual	Variance
			Favorable (Unfavorable)			Favorable (Unfavorable)
REVENUES						
General						
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	-	-	-	-	-
State aid	-	-	-	-	-	-
County contributions	-	-	-	-	-	-
Depository interest	-	-	-	-	-	-
Tobacco settlement	-	-	-	-	-	-
Reimbursed services	-	-	-	-	-	-
Miscellaneous	-	20,620	20,620	-	-	-
Total general revenues	-	20,620	20,620	-	-	-
Charges for services	-	-	-	-	20,764	20,764
Total revenues	-	20,620	20,620	-	20,764	20,764
EXPENDITURES						
Administrative and general	-	6,095	(6,095)	-	-	-
Capital outlay	-	-	-	-	17,750	(17,750)
Public transportation	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Debt service:						
Interest paid	-	-	-	-	-	-
Principal retired	-	-	-	-	-	-
Total expenditures	-	6,095	(6,095)	-	17,750	(17,750)
Excess(deficit) revenues over (under) expenditures	-	14,525	14,525	-	3,014	3,014
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	\$ -	14,525	\$ 14,525	\$ -	3,014	\$ 3,014
Fund balance, beginning of year		93,393			61,752	
Fund balance, end of year		<u>\$ 107,918</u>			<u>\$ 64,766</u>	

County and District

Court Technology

American Rescue Plan

2024

Variance			Variance			Variance			2023	
Favorable			Favorable			Favorable			Actual	
Budget	Actual	(Unfavorable)	Budget	Actual	(Unfavorable)	Budget	Actual	(Unfavorable)		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,643,185	\$ 6,648,209	\$ 5,024	\$ 6,547,049	
-	-	-	-	-	-	172,925	173,945	1,020	203,683	
-	-	-	-	-	-	-	1,348,474	1,348,474	664,012	
-	-	-	-	-	-	82,000	82,000	-	55,000	
-	-	-	-	-	-	340,000	405,284	65,284	176,447	
-	-	-	-	-	-	36,000	36,650	650	59,881	
-	-	-	-	-	-	-	-	-	-	
-	736	736	-	-	-	218,400	277,028	58,628	351,970	
-	736	736	-	-	-	7,492,510	8,971,590	1,479,080	8,058,042	
-	-	-	-	-	-	960,560	1,879,130	918,570	1,799,293	
-	736	736	-	-	-	8,453,070	10,850,720	2,397,650	9,857,335	
-	-	-	-	219,991	(219,991)	250,839	2,684,805	(2,433,966)	3,188,070	
-	-	-	-	263,429	(263,429)	1,009,856	1,271,381	(261,525)	1,391,480	
-	-	-	-	-	-	6,159,938	6,391,771	(231,833)	6,256,514	
-	-	-	-	-	-	192,649	190,421	2,228	266,834	
-	-	-	-	-	-	36,141	36,101	40	24,357	
-	-	-	-	-	-	-	300,954	(300,954)	217,236	
-	-	-	-	483,420	(483,420)	7,649,423	10,875,433	(3,226,010)	11,344,491	
-	736	736	-	(483,420)	(483,420)	803,647	(24,713)	(828,360)	(1,487,156)	
-	-	-	-	-	-	-	366,913	366,913	346,228	
-	-	-	-	-	-	738,500	880,581	142,081	767,084	
-	-	-	-	-	-	-	(142,081)	(142,081)	(691,084)	
-	-	-	-	-	-	738,500	1,105,413	366,913	422,228	
\$ -	736	\$ 736	\$ -	(483,420)	\$ (483,420)	\$ 1,542,147	\$ 1,080,700	\$ (461,447)	\$ (1,064,928)	
	7,641			656,338			6,884,725		7,949,653	
	<u>\$ 8,377</u>			<u>\$ 172,918</u>			<u>\$ 7,965,425</u>		<u>\$ 6,884,725</u>	

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FAYETTE COUNTY, TEXAS

ROAD AND BRIDGE FUNDS

COMBINING BALANCE SHEET

DECEMBER 31, 2024

	Precinct 1	Precinct 2	Precinct 3	Precinct 4	Totals (Memorandum Only)	
					2024	2023
ASSETS						
Cash and cash equivalents	\$ 1,154,699	\$ 1,279,873	\$ 1,931,643	\$ 654,818	\$ 5,021,033	\$ 4,026,022
Total assets	<u>\$ 1,154,699</u>	<u>\$ 1,279,873</u>	<u>\$ 1,931,643</u>	<u>\$ 654,818</u>	<u>\$ 5,021,033</u>	<u>\$ 4,026,022</u>
LIABILITIES						
Accounts payable	\$ -	\$ 225,000	\$ -	\$ -	\$ 225,000	\$ 22,491
Total liabilities	<u>-</u>	<u>225,000</u>	<u>-</u>	<u>-</u>	<u>225,000</u>	<u>22,491</u>
FUND BALANCE						
Fund balance - restricted	<u>1,154,699</u>	<u>1,054,873</u>	<u>1,931,643</u>	<u>654,818</u>	<u>4,796,033</u>	<u>4,003,531</u>
Total liabilities and fund balance	<u>\$ 1,154,699</u>	<u>\$ 1,279,873</u>	<u>\$ 1,931,643</u>	<u>\$ 654,818</u>	<u>\$ 5,021,033</u>	<u>\$ 4,026,022</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, 2024
WITH COMPARATIVE TOTALS FOR 2023**

2024

	Precinct 1 Actual	Precinct 2 Actual	Precinct 3 Actual	Precinct 4 Actual
REVENUES				
General				
Ad valorem taxes	\$ 1,363,548	\$ 1,795,681	\$ 1,985,155	\$ 1,503,825
Intergovernmental revenue				
Reimbursed CAECD	1,235	1,626	1,798	1,362
Reimbursed TXDOT infrastructure	-	-	-	-
State lateral road distribution	6,955	9,160	10,126	7,671
Gross weight fees	27,486	36,197	40,016	30,313
Grant funds	-	-	-	-
Total intergovernmental revenue	35,676	46,983	51,940	39,346
Depository interest	78,920	91,772	112,409	49,284
Miscellaneous				
Sale of equipment, etc.	37,708	24,538	11,840	-
Reimbursed road repairs	-	56,625	43,266	-
Rent	-	-	900	-
Miscellaneous	10,050	12,885	16,425	7,065
Total miscellaneous	47,758	94,048	72,431	7,065
Total general revenue	1,525,902	2,028,484	2,221,935	1,599,520
Charges for services				
Auto weight fees	73,963	97,403	107,681	81,572
Vehicle registration fees	79,066	104,124	115,111	87,200
Garbage disposal fees	-	618	-	-
Total charges for services	153,029	202,145	222,792	168,772
Total revenues	1,678,931	2,230,629	2,444,727	1,768,292
EXPENDITURES				
Public transportation				
Administrative				
Utilities	2,784	1,902	6,523	5,529
Telephone/communications	359	2,875	2,887	2,869
Building repairs and replacement	960	1,620	36,879	22,099
Total administrative	4,103	6,397	46,289	30,497

	Total All Precincts Actual	Total All Precincts Budget	Variance Favorable (Unfavorable)	2023 Actual
\$	6,648,209	\$ 6,643,185	\$ 5,024	\$ 6,547,049
	6,021	5,875	146	4,728
	-	-	-	-
	33,912	33,650	262	33,902
	134,012	133,400	612	137,053
	-	-	-	28,000
	173,945	172,925	1,020	203,683
	332,385	330,000	2,385	133,225
	74,086	72,700	1,386	63,932
	99,891	99,000	891	164,998
	900	900	-	900
	46,425	45,800	625	53,564
	221,302	218,400	2,902	283,394
	7,375,841	7,364,510	11,331	7,167,351
	360,619	360,000	619	360,025
	385,501	385,000	501	358,466
	618	600	18	1,501
	746,738	745,600	1,138	719,992
	8,122,579	8,110,110	12,469	7,887,343
	16,738	17,450	712	17,576
	8,990	9,300	310	8,741
	61,558	62,600	1,042	55,049
	87,286	89,350	2,064	81,366

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, 2024
WITH COMPARATIVE TOTALS FOR 2023*

2024

	Precinct 1 Actual	Precinct 2 Actual	Precinct 3 Actual	Precinct 4 Actual
EXPENDITURES				
Public transportation				
Roadways				
Salaries - road employees	\$ 388,323	\$ 450,329	\$ 433,238	\$ 408,539
Social security tax	27,467	31,993	31,127	29,056
Life insurance	211	228	224	204
Health insurance	138,829	162,619	125,825	138,585
Dental insurance	2,456	2,763	2,611	2,532
Retirement	57,744	66,963	63,129	60,749
Worker's compensation	8,125	10,157	11,904	9,141
Unemployment tax	194	225	216	204
Equipment hired	504	5,150	-	-
Gasoline, oil, etc.	89,257	102,571	98,987	70,416
Gravel and paving material	455,553	862,037	463,131	284,332
Hauling and trucking	-	23,658	63,569	17,523
Hardware and supplies	21,020	17,405	29,120	20,054
Herbicides and fencing	327	5,219	900	2,042
Equipment repairs and replacements	94,094	81,588	113,124	86,207
Signs	3,486	9,220	17,781	709
Tires, tubes and batteries	13,091	23,833	30,379	24,204
Bridge materials	8	232,641	120,215	4,143
Culverts and pipes	21,591	35,654	562	28,265
Risk insurance	9,784	12,500	13,770	11,345
Miscellaneous	1,296	1,156	4,423	1,834
Total roadways	<u>1,333,360</u>	<u>2,137,909</u>	<u>1,624,235</u>	<u>1,200,084</u>
Other				
Solid waste disposal	2,687	2,047	4,163	-
Total other	<u>2,687</u>	<u>2,047</u>	<u>4,163</u>	<u>-</u>
Total public transportation	<u>1,340,150</u>	<u>2,146,353</u>	<u>1,674,687</u>	<u>1,230,581</u>
Capital outlay				
Trucks and trailers	42,612	98,040	352,918	121,245
Heavy equipment	188,281	23,336	128,595	-
Small tools and equipment	-	13,137	-	-
Total capital outlay	<u>230,893</u>	<u>134,513</u>	<u>481,513</u>	<u>121,245</u>

Total All Precincts Actual	Total All Precincts Budget	Variance Favorable (Unfavorable)	2023 Actual
\$ 1,680,429	\$ 1,682,038	\$ 1,609	\$ 1,655,220
119,643	119,890	247	117,834
867	933	66	883
565,858	567,245	1,387	535,812
10,362	11,031	669	10,990
248,585	250,177	1,592	246,131
39,327	39,577	250	35,208
839	897	58	829
5,654	5,800	146	2,742
361,231	363,000	1,769	400,106
2,065,053	2,068,000	2,947	1,962,779
104,750	106,000	1,250	117,820
87,599	54,800	(32,799)	99,714
8,488	9,100	612	9,558
375,013	378,000	2,987	337,852
31,196	31,600	404	15,537
91,507	93,250	1,743	79,718
357,007	135,000	(222,007)	394,448
86,072	88,000	1,928	93,637
47,399	48,100	701	43,747
8,709	8,900	191	9,953
<u>6,295,588</u>	<u>6,061,338</u>	<u>(234,250)</u>	<u>6,170,518</u>
8,897	9,250	353	4,630
8,897	9,250	353	4,630
<u>6,391,771</u>	<u>6,159,938</u>	<u>(231,833)</u>	<u>6,256,514</u>
614,815	562,374	(52,441)	155,080
340,212	342,582	2,370	451,693
13,137	34,900	21,763	-
<u>968,164</u>	<u>939,856</u>	<u>(28,308)</u>	<u>606,773</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, 2024
WITH COMPARATIVE TOTALS FOR 2023*

2024

	Precinct 1 Actual	Precinct 2 Actual	Precinct 3 Actual	Precinct 4 Actual
Debt service				
Interest expense	\$ 4,807	\$ 6,528	\$ 10,413	\$ 14,353
Principal retired	<u>32,327</u>	<u>46,429</u>	<u>128,595</u>	<u>93,603</u>
Total debt service	<u>37,134</u>	<u>52,957</u>	<u>139,008</u>	<u>107,956</u>
Total expenditures	<u>1,608,177</u>	<u>2,333,823</u>	<u>2,295,208</u>	<u>1,459,782</u>
Excess(deficit) revenues over(under) expenditures	<u>70,754</u>	<u>(103,194)</u>	<u>149,519</u>	<u>308,510</u>
Other financing sources(uses)				
Capitalized leases	<u>-</u>	<u>-</u>	<u>366,913</u>	<u>-</u>
Total other financing sources(uses)	<u>-</u>	<u>-</u>	<u>366,913</u>	<u>-</u>
Excess(deficit) of revenues and other sources over(under) expenditures and other uses	<u>70,754</u>	<u>(103,194)</u>	<u>516,432</u>	<u>308,510</u>
Fund balance, beginning of year	<u>1,083,945</u>	<u>1,158,067</u>	<u>1,415,211</u>	<u>346,308</u>
Fund balance, end of year	<u>\$ 1,154,699</u>	<u>\$ 1,054,873</u>	<u>\$ 1,931,643</u>	<u>\$ 654,818</u>

Total All Precincts Actual	Total All Precincts Budget	Variance Favorable (Unfavorable)	2023 Actual
\$ 36,101	\$ 36,141	\$ 40	\$ 24,357
300,954	-	(300,954)	217,236
337,055	36,141	(300,914)	241,593
7,696,990	7,135,935	(561,055)	7,104,880
 425,589	 974,175	 (548,586)	 782,463
 366,913	 -	 366,913	 346,228
 366,913	 -	 366,913	 346,228
 792,502	 \$ 974,175	 \$ (181,673)	 1,128,691
 4,003,531			 2,874,840
 \$ 4,796,033			 \$ 4,003,531

FAYETTE COUNTY, TEXAS
COMMUNITY CORRECTIONS FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2024

	Supervision	Specialized Caseload Program	Abuse Caseload Program	Substance	
				2024	2023 (Memorandum Only)
ASSETS					
Cash and cash equivalents	\$ 481,324	\$ -	\$ -	\$ 481,324	\$ 389,045
Due from other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	\$ 481,324	\$ -	\$ -	\$ 481,324	\$ 389,045
LIABILITIES					
Overdrafts	\$ -	\$ -	\$ -	\$ -	\$ -
Total liabilities	-	-	-	-	-
FUND BALANCE					
Fund balance - restricted	481,324	<u>-</u>	<u>-</u>	\$ 481,324	389,045
Total fund balance	481,324	-	-	481,324	389,045
Total liabilities and fund balance	\$ 481,324	\$ -	\$ -	\$ 481,324	\$ 389,045

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, 2024
WITH COMPARATIVE TOTALS FOR 2023**

	Supervision			Specialized Caseload Program		
	Budget	Actual	Variance	Budget	Actual	Variance
			Favorable (Unfavorable)			Favorable (Unfavorable)
REVENUES						
General						
State aid	\$ -	\$ 498,721	\$ 498,721	\$ -	\$ 253,147	\$ 253,147
Miscellaneous	-	38,860	38,860	-	-	-
Total general revenue	-	537,581	537,581	-	253,147	253,147
Charges for services	-	857,372	857,372	-	-	-
Total revenues	-	1,394,953	1,394,953	-	253,147	253,147
EXPENDITURES						
Administrative and general						
Assistants	-	446,614	(446,614)	-	-	-
Probation officers	-	359,803	(359,803)	-	192,739	(192,739)
Social security	-	58,449	(58,449)	-	14,147	(14,147)
Retirement	-	119,914	(119,914)	-	28,660	(28,660)
Unemployment	-	403	(403)	-	96	(96)
Gasoline, oil, etc.	-	2,923	(2,923)	-	-	-
Hardware and supplies	-	14,655	(14,655)	-	-	-
Tires, tubes and batteries	-	4,129	(4,129)	-	-	-
Professional services	-	60,938	(60,938)	-	-	-
Travel and training	-	49,623	(49,623)	-	-	-
Meals and lodging	-	6,386	(6,386)	-	-	-
Telephone/communications	-	12,361	(12,361)	-	-	-
Miscellaneous	-	-	-	-	-	-
Non residential services	-	9,400	(9,400)	-	-	-
Total administrative and general	-	1,145,598	(1,145,598)	-	235,642	(235,642)
Capital outlay						
Furniture and equipment	-	22,038	(22,038)	-	-	-
Total capital outlay	-	22,038	(22,038)	-	-	-
Total expenditures	-	1,167,636	(1,167,636)	-	235,642	(235,642)
Excess(deficit) revenues over(under) expenditures	-	227,317	227,317	-	17,505	17,505
Other financing sources(uses)						
Transfer to other funds	-	(117,013)	117,013	-	(25,068)	25,068
Transfer from other funds	-	-	-	-	-	-
Total other financing sources(uses)	-	(117,013)	117,013	-	(25,068)	25,068
Excess(deficit) revenues and other sources over(under) expenditures and other uses	\$ -	\$ 110,304	\$ 110,304	\$ -	(7,563)	\$ (7,563)
Fund balance, beginning of year		371,020			7,563	
Fund balance, end of year		\$ 481,324			\$ -	

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, 2024
WITH COMPARATIVE TOTALS FOR 2023**

	<u>Substance Abuse Caseload Program</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
			Favorable (Unfavorable)
REVENUES			
General			
State aid	\$ -	\$ 153,423	\$ 153,423
Miscellaneous	- -	- -	- -
Total general revenue	- -	153,423	153,423
Charges for services			
Total revenues	- -	153,423	153,423
EXPENDITURES			
Administrative and general			
Assistants	- -	- -	- -
Probation officers	- -	249,892	(249,892)
Social security	- -	18,790	(18,790)
Retirement	- -	37,159	(37,159)
Unemployment	- -	125	(125)
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	- -	305,966	(305,966)
Capital outlay			
Furniture and equipment	- -	- -	- -
Total capital outlay	- -	- -	- -
Total expenditures	- -	305,966	(305,966)
Excess(deficit) revenues over(under) expenditures	- -	(152,543)	(152,543)
Other financing sources(uses)			
Transfer to other funds	- -	- -	- -
Transfer from other funds	- -	142,081	(142,081)
Total other financing sources(uses)	- -	142,081	(142,081)
Excess(deficit) revenues and other sources over(under) expenditures and other uses	\$ -	(10,462)	\$ (10,462)
Fund balance, beginning of year		10,462	
Fund balance, end of year		\$ -	

		2024	
		Variance	
		Favorable	
Budget	Actual	(Unfavorable)	2023
\$ -	\$ 905,291	\$ 905,291	\$ 430,949
-	38,860	38,860	36,718
-	944,151	944,151	467,667
-	857,372	857,372	809,949
-	1,801,523	1,648,100	1,277,616
-	446,614	(446,614)	392,068
-	802,434	(802,434)	694,167
-	91,386	(91,386)	79,704
-	185,733	(185,733)	161,524
-	624	(624)	543
-	2,923	(2,923)	3,547
-	14,655	(14,655)	27,331
-	4,129	(4,129)	1,567
-	60,938	(60,938)	52,860
-	49,623	(49,623)	3,002
-	6,386	(6,386)	6,348
-	12,361	(12,361)	12,396
-	-	-	56
-	9,400	(9,400)	8,631
-	1,687,206	(1,381,240)	1,443,744
-	22,038	(22,038)	76,764
-	22,038	(22,038)	76,764
-	1,709,244	(1,403,278)	1,520,508
-	92,279	244,822	(242,892)
-	(142,081)	142,081	(506,649)
-	142,081	(142,081)	506,649
-	-	-	-
\$ -	92,279	\$ 244,822	(242,892)
	389,045		631,937
	\$ 481,324		\$ 389,045

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FAYETTE COUNTY, TEXAS

JUVENILE PROBATION FUNDS

COMBINING BALANCE SHEET

DECEMBER 31, 2024

	Local Match Fund	Supplemental & Emergent Grant	Community Programs	Foster Care Reimbursement	State Aid Formula Fund	Totals (Memorandum Only)	
						2024	2023
ASSETS							
Cash and cash equivalents	\$ 35,055	\$ -	\$ -	\$ 57,098	\$ 66,496	\$ 158,649	\$ 237,937
Due from other funds	-	-	-	-	-	-	-
Total assets	\$ 35,055	\$ -	\$ -	\$ 57,098	\$ 66,496	\$ 158,649	\$ 237,937
LIABILITIES							
Overdrafts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	-	-	-	-	-	119
Due to other funds	-	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	-	119
FUND EQUITY							
Fund balance - restricted	<u>35,055</u>	<u>-</u>	<u>-</u>	<u>57,098</u>	<u>66,496</u>	<u>158,649</u>	<u>237,818</u>
Total fund equity	<u>35,055</u>	<u>-</u>	<u>-</u>	<u>57,098</u>	<u>66,496</u>	<u>158,649</u>	<u>237,818</u>
Total liabilities and fund equity	<u>\$ 35,055</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 57,098</u>	<u>\$ 66,496</u>	<u>\$ 158,649</u>	<u>\$ 237,937</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, 2024
WITH COMPARATIVE TOTALS FOR 2023**

	Local Match Fund			Supplemental & Emergent Grant		
			Variance			Variance
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
REVENUES						
General						
State aid	\$ -	\$ -	\$ -	\$ -	\$ 4,348	\$ 4,348
County contributions	82,000	82,000	-	-	-	-
Depository interest	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total general revenue	82,000	82,000	-	-	4,348	4,348
Charges for services						
Probation fees	-	90	90	-	-	-
Total charges for services	-	90	90	-	-	-
Total revenues	82,000	82,090	90	-	4,348	4,348
EXPENDITURES						
Administrative and general						
Probation officers	-	-	-	-	-	-
Social security	9,197	9,180	17	-	-	-
Health and life insurance	21,505	21,431	74	-	-	-
Dental insurance	615	614	1	-	-	-
Retirement	17,982	17,947	35	-	-	-
Worker's Compensation	733	655	78	-	-	-
Unemployment	60	60	-	-	-	-
Operating expenses	6,300	6,269	31	-	-	-
Travel	5,600	5,584	16	-	-	-
Residential services	-	-	-	-	-	-
Miscellaneous	20,717	20,675	42	-	4,348	(4,348)
Total administrative and general	82,709	82,415	294	-	4,348	(4,348)
Capital outlay						
Buildings and improvements	-	-	-	-	-	-
Furniture and equipment	-	-	-	-	-	-
Total capital outlay	-	-	-	-	-	-
Total expenditures	82,709	82,415	294	-	4,348	(4,348)
Excess(deficit) revenues over(under) expenditures	(709)	(325)	384	-	-	-
Other financing sources(uses)						
Transfer to other funds	-	(123)	123	-	-	-
Transfer from other funds	-	-	-	-	-	-
Total other financing sources(uses)	-	(123)	123	-	-	-
Excess(deficit) revenues and other sources over(under) expenditures and other uses	(709)	(448)	\$ 261	\$ -	-	\$ -
Fund balance, beginning of year		35,503				
Fund balance, end of year		\$ 35,055				

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, 2024

WITH COMPARATIVE TOTALS FOR 2023

	2024		Variance Favorable (Unfavorable)	2023
	Budget	Actual		
REVENUES				
General				
State aid	\$ -	\$ 429,974	\$ 222,848	228,047
County contributions	82,000	82,000	-	55,000
Depository interest	-	6,399	6,399	3,091
Miscellaneous	-	-	-	7,146
Total general revenue	<u>82,000</u>	<u>518,373</u>	<u>229,247</u>	<u>293,284</u>
Charges for services				
Probation fees	-	90	90	1,775
Total charges for services	-	90	90	1,775
Total revenues	<u>82,000</u>	<u>518,463</u>	<u>229,337</u>	<u>295,059</u>
EXPENDITURES				
Administrative and general				
Probation officers	-	120,689	(120,689)	109,120
Social security	9,197	9,180	17	8,296
Health and life insurance	21,505	21,431	74	19,880
Dental insurance	615	614	1	623
Retirement	17,982	17,947	35	16,226
Worker's Compensation	733	655	78	447
Unemployment	60	60	-	54
Operating expenses	6,300	6,269	31	10,370
Travel	5,600	5,588	12	2,505
Residential services	-	285,540	(285,540)	20,056
Miscellaneous	20,717	129,659	(108,942)	52,469
Total administrative and general	<u>82,709</u>	<u>597,632</u>	<u>(514,923)</u>	<u>240,046</u>
Capital outlay				
Buildings and improvements	-	-	-	-
Furniture and equipment	-	-	-	-
Total capital outlay	-	-	-	-
Total expenditures	<u>82,709</u>	<u>597,632</u>	<u>(514,923)</u>	<u>240,046</u>
Excess(deficit) revenues over(under) expenditures	<u>(709)</u>	<u>(79,169)</u>	<u>(78,460)</u>	<u>55,013</u>
Other financing sources(uses)				
Transfer to other funds	-	(123)	(123)	(69,832)
Transfer from other funds	-	123	123	69,832
Total other financing sources(uses)	-	-	-	-
Excess(deficit) revenues and other sources over(under) expenditures and other uses	<u>\$ (709)</u>	<u>\$ (79,169)</u>	<u>\$ (78,460)</u>	<u>55,013</u>
Fund balance, beginning of year		237,818		182,805
Fund balance, end of year		<u>\$ 158,649</u>		<u>\$ 237,818</u>

FAYETTE COUNTY, TEXAS

DEBT SERVICE FUND

BALANCE SHEET

DECEMBER 31, 2024

	Debt Service	Totals (Memorandum Only)	
	2024	2023	
ASSETS			
Cash and cash equivalents	\$ 12,920	\$ 12,920	\$ 3,417
Total assets	<u>\$ 12,920</u>	<u>\$ 12,920</u>	<u>\$ 3,417</u>
LIABILITIES			
Overdrafts	\$ -	\$ -	\$ -
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE			
Fund balance - reserved for debt service	\$ 12,920	\$ 12,920	\$ 3,417
Total fund equity	<u>12,920</u>	<u>12,920</u>	<u>3,417</u>
Total liabilities and fund equity	<u>\$ 12,920</u>	<u>\$ 12,920</u>	<u>\$ 3,417</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, 2024
WITH COMPARATIVE TOTALS FOR 2023**

	Debt Service		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Ad valorem taxes	\$ 311,600	\$ 311,743	\$ 143
Depository interest	5,700	5,735	35
Total revenues	317,300	317,478	178
EXPENDITURES			
Debt Service			
Principal paid	286,275	286,275	-
Interest paid	21,700	21,700	-
Total expenses	307,975	307,975	-
Excess of revenues over expenditures	9,325	9,503	178
Other financing sources(uses)			
Transfers from(to) other funds	-	-	-
Excess revenues and other sources over expenses and other uses	\$ 9,325	9,503	\$ 178
Fund balance, beginning of year		3,417	
Fund balance, end of year	\$ 12,920		

2024			
		Variance	
		Favorable	2023
Budget	Actual	(Unfavorable)	Actual
\$ 311,600	\$ 311,743	\$ 143	\$ 311,632
5,700	5,735	35	1,861
<u>317,300</u>	<u>317,478</u>	<u>178</u>	<u>313,493</u>
286,275	286,275	-	282,253
21,700	21,700	-	27,823
<u>307,975</u>	<u>307,975</u>	<u>-</u>	<u>310,076</u>
9,325	9,503	178	3,417
<u>9,325</u>	<u>9,503</u>	<u>178</u>	<u>3,417</u>
<u>3,417</u>			<u>-</u>
<u>\$ 12,920</u>			<u>\$ 3,417</u>

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FAYETTE COUNTY, TEXAS

PROPRIETARY FUND

BALANCE SHEET

DECEMBER 31, 2024

	Totals	
	(Memorandum Only)	
	<u>2024</u>	<u>2023</u>
ASSETS		
Cash and cash equivalents	\$ 611,878	\$ 611,878
Total assets	<u>\$ 611,878</u>	<u>\$ 611,878</u>
LIABILITIES		
Accounts payable	\$ 104,988	\$ 104,988
Total liabilities	<u>104,988</u>	<u>104,988</u>
NET POSITION		
Unrestricted	\$ 506,890	\$ 506,890
Total net position	<u>506,890</u>	<u>506,890</u>
Total liabilities and net position	<u>\$ 611,878</u>	<u>\$ 611,878</u>
	<u>\$ 395,417</u>	<u>\$ 395,417</u>

FAYETTE COUNTY, TEXAS

PROPRIETARY FUND

**STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2024
WITH COMPARATIVE TOTALS FOR 2023**

	Health and Life Self Insurance		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Employee HRA account contributions	\$ -	\$ 303,343	\$ 303,343
Miscellaneous	-	23,350	23,350
Total revenues	-	326,693	326,693
EXPENSES			
Claims	-	123,072	(123,072)
Total expenses	-	123,072	(123,072)
Excess revenues over expenses	-	203,621	203,621
Other financing sources(uses)			
Transfers from(to) other funds	-	-	-
Excess revenues over expenses and other uses	\$ -	203,621	\$ 203,621
Net position, beginning of year		303,269	
Net position, end of year		\$ 506,890	

2024			
		Variance	
		Favorable	2023
Budget	Actual	(Unfavorable)	Actual
\$ -	\$ 303,343	\$ 303,343	\$ 312,718
-	23,350	23,350	894
<u>-</u>	<u>326,693</u>	<u>326,693</u>	<u>313,612</u>
 - <u>-</u>	 123,072 <u>123,072</u>	 (123,072) <u>(123,072)</u>	 243,465 <u>243,465</u>
 - <u>-</u>	 203,621 <u>203,621</u>	 203,621 <u>203,621</u>	 70,147 <u>70,147</u>
 <u>\$ -</u>	 203,621 <u>303,269</u>	 \$ 203,621 <u>\$ 303,269</u>	 70,147 <u>233,122</u>
 <u>\$ 506,890</u>			

FAYETTE COUNTY, TEXAS
PROPRIETARY FUND
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2024

			Totals	
	Health and Life Self Insurance		(Memorandum Only)	
	2024	2023		
CASH FLOWS FROM OPERATING ACTIVITIES:				
Net income (loss)	\$ 203,621	\$ 203,621	\$ 70,147	
Adjustments to reconcile net income to net cash flow used for operating activities:				
Increase (decrease) in accounts payable	12,840	12,840	(29,626)	
Net cash provided by operating activities	<u>216,461</u>	<u>216,461</u>	<u>40,521</u>	
CASH FLOWS FROM INVESTING ACTIVITIES:				
Redemption of U.S. government securities	-	-	-	
Purchase of U.S. government securities	-	-	-	
Net cash used in investing activities	<u>-</u>	<u>-</u>	<u>-</u>	
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Transfer to other funds	-	-	-	
Net cash provided by capital and related financing activities	-	-	-	
NET INCREASE IN CASH	216,461	216,461	40,521	
Cash and cash equivalents, beginning of year	395,417	395,417	354,896	
Cash and cash equivalents, end of year	<u>\$ 611,878</u>	<u>\$ 611,878</u>	<u>\$ 395,417</u>	

FAYETTE COUNTY, TEXAS

FIDUCIARY FUNDS

COMBINING BALANCE SHEET

DECEMBER 31, 2024

	Expendable Trust Funds	Agency Funds	Totals	
			(Memorandum Only) 2024	2023
ASSETS				
Cash and cash equivalents	\$ 2,790,281	\$ 11,321,373	\$ 14,111,654	\$ 12,881,424
Due from other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,287</u>
Total assets	<u>\$ 2,790,281</u>	<u>\$ 11,321,373</u>	<u>\$ 14,111,654</u>	<u>\$ 12,890,711</u>
LIABILITIES				
Overdrafts	\$ 87,871	\$ -	\$ 87,871	\$ 132,366
Taxes collected in advance		6,297,858	6,297,858	3,906,356
Due to other entities	<u>-</u>	<u>5,023,515</u>	<u>5,023,515</u>	<u>6,082,747</u>
Total liabilities	<u>87,871</u>	<u>11,321,373</u>	<u>11,409,244</u>	<u>10,121,469</u>
FUND BALANCE				
Fund balance - restricted	<u>2,702,410</u>	<u>-</u>	<u>2,702,410</u>	<u>2,769,242</u>
Total fund balance	<u>2,702,410</u>	<u>-</u>	<u>2,702,410</u>	<u>2,769,242</u>
Total liabilities and fund balance	<u>\$ 2,790,281</u>	<u>\$ 11,321,373</u>	<u>\$ 14,111,654</u>	<u>\$ 12,890,711</u>

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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, 2024

WITH COMPARATIVE TOTALS FOR 2023

	Expendable Trust Funds	Agency Funds	Totals	
			(Memorandum Only)	
			2024	2023
REVENUES				
Contributions	\$ 36,750	\$ -	\$ 36,750	\$ 52,500
Depository interest	54,741	-	54,741	33,208
Miscellaneous	948,128	-	948,128	1,584,231
Total revenues	1,039,619	-	1,039,619	1,669,939
EXPENDITURES				
Administrative and general	912,392	-	912,392	1,012,013
Capital outlay	194,059	-	194,059	60,862
Total expenditures	1,106,451	-	1,106,451	1,072,875
Excess(deficit) revenues over(under) expenditures	(66,832)	-	(66,832)	597,064
Other financing sources(uses)				
Operating transfer in	722,853	-	722,853	172,435
Operating transfer out	(722,853)	-	(722,853)	(177,132)
Total other financing sources(uses)	-	-	-	(4,697)
Excess(deficit) revenues and other sources over (under) expenditures and other uses	(66,832)	-	(66,832)	592,367
Fund balance, beginning of year	2,769,242	-	2,769,242	2,176,875
Fund balance, end of year	\$ 2,702,410	\$ -	\$ 2,702,410	\$ 2,769,242

FAYETTE COUNTY, TEXAS

EXPENDABLE TRUST FUNDS

COMBINING BALANCE SHEET

DECEMBER 31, 2024

	Check Collection and Processing Fund	County Court Costs Fund	County Attorney Forfeiture Fund	County Attorney Seizure Fund
ASSETS				
Cash and cash equivalents	\$ -	\$ 517,384	\$ 1,294,242	\$ 541,447
Due from other funds	-	-	-	-
Total assets	\$ -	\$ 517,384	\$ 1,294,242	\$ 541,447
LIABILITIES				
Overdrafts	\$ 557	\$ -	\$ -	\$ -
Total liabilities	\$ 557	\$ -	\$ -	\$ -
FUND BALANCE				
Fund balance - restricted	(557)	517,384	1,294,242	541,447
Total fund balance	(557)	517,384	1,294,242	541,447
Total liabilities and fund balance	\$ -	\$ 517,384	\$ 1,294,242	\$ 541,447

Sheriff Forfeiture Fund	Narcotics		Narcotics		Permanent School Available Fund	Totals	
	Unit Seizure Fund	Forfeiture Operating Fund	Unit Forfeiture Operating Fund	Permanent School Fund		(Memorandum Only) 2024	2023
\$ 313,673	\$ 47,294	\$ -	\$ 2,044	\$ 74,197	\$ 2,790,281	\$ 2,892,321	-
<u>\$ 313,673</u>	<u>\$ 47,294</u>	<u>\$ -</u>	<u>\$ 2,044</u>	<u>\$ 74,197</u>	<u>\$ 2,790,281</u>	<u>\$ 2,892,321</u>	
\$ -	\$ -	\$ 87,314	\$ -	\$ -	\$ 87,871	\$ 123,079	
<u>-</u>	<u>-</u>	<u>87,314</u>	<u>-</u>	<u>-</u>	<u>87,871</u>	<u>123,079</u>	
313,673	47,294	(87,314)	2,044	74,197	2,702,410	2,769,242	
<u>313,673</u>	<u>47,294</u>	<u>(87,314)</u>	<u>2,044</u>	<u>74,197</u>	<u>2,702,410</u>	<u>2,769,242</u>	
<u>\$ 313,673</u>	<u>\$ 47,294</u>	<u>\$ -</u>	<u>\$ 2,044</u>	<u>\$ 74,197</u>	<u>\$ 2,790,281</u>	<u>\$ 2,892,321</u>	

FAYETTE COUNTY, TEXAS

EXPENDABLE TRUST FUNDS

*COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2024
WITH COMPARATIVE TOTALS FOR 2023*

	Check Collection and Processing Fund	Court Costs Fund	County Attorney Forfeiture Fund	County Attorney Seizure Fund
REVENUES				
General				
Contributions	\$ -	\$ -	\$ -	\$ -
Depository interest	-	-	-	50,369
Miscellaneous	390	590,687	11,100	206,358
Total revenues	<u>390</u>	<u>590,687</u>	<u>11,100</u>	<u>256,727</u>
 EXPENDITURES				
Administrative and general	917	554,503	90,174	63,967
Capital outlay	-	-	-	-
Total expenditures	<u>917</u>	<u>554,503</u>	<u>90,174</u>	<u>63,967</u>
Excess(deficit) revenues over(under) expenditures	(527)	36,184	(79,074)	192,760
Other financing sources(uses)				
Operating transfer in	-	-	330,180	-
Operating transfer out	-	-	-	(722,853)
Total other financing sources(uses)	<u>-</u>	<u>-</u>	<u>330,180</u>	<u>(722,853)</u>
Excess(deficit) revenues and other sources over(under) expenditures and other uses	(527)	36,184	251,106	(530,093)
Fund balance, beginning of year	(30)	481,200	1,043,136	1,071,540
Fund balance, end of year	<u>\$ (557)</u>	<u>\$ 517,384</u>	<u>\$ 1,294,242</u>	<u>\$ 541,447</u>

Sheriff Forfeiture Fund	Narcotics Unit Seizure Fund	Narcotics			Permanent School Available Fund	Totals (Memorandum Only)	
		Unit Forfeiture Operating Fund	Permanent School Fund	2024		2023	
\$ -	\$ -	\$ 36,750	\$ -	\$ -	\$ 36,750	\$ 52,500	
-	2,656	-	131	1,585	54,741	33,208	
63,922	-	310	-	75,361	948,128	1,584,231	
<u>63,922</u>	<u>2,656</u>	<u>37,060</u>	<u>131</u>	<u>76,946</u>	<u>1,039,619</u>	<u>1,669,939</u>	
198,191	-	1,325	-	3,315	912,392	1,012,013	
194,059	-	-	-	-	194,059	60,862	
<u>392,250</u>	<u>-</u>	<u>1,325</u>	<u>-</u>	<u>3,315</u>	<u>1,106,451</u>	<u>1,072,875</u>	
(328,328)	2,656	35,735	131	73,631	(66,832)	597,064	
392,673	-	-	-	-	722,853	172,435	
-	-	-	-	-	(722,853)	(177,132)	
<u>392,673</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,697)</u>	
64,345	2,656	35,735	131	73,631	(66,832)	592,367	
249,328	44,638	(123,049)	1,913	566	2,769,242	2,176,875	
<u>\$ 313,673</u>	<u>\$ 47,294</u>	<u>\$ (87,314)</u>	<u>\$ 2,044</u>	<u>\$ 74,197</u>	<u>\$ 2,702,410</u>	<u>\$ 2,769,242</u>	

FAYETTE COUNTY, TEXAS

AGENCY FUNDS

COMBINING BALANCE SHEET

DECEMBER 31, 2024

	Probation	County Attorney	Tax Clearing	Payroll	County Clerk	District Clerk	Sheriff
ASSETS							
Cash and cash equivalents	\$ 1,819	\$ 20,423	\$ 6,297,858	280,724	\$ 69,937	\$ 1,531,112	\$ 263,300
Due from other funds	-	-	-	-	-	-	-
Total assets	\$ 1,819	\$ 20,423	\$ 6,297,858	\$ 280,724	\$ 69,937	\$ 1,531,112	\$ 263,300
LIABILITIES							
Accounts payable	\$ -	\$ -	\$ -	\$ 280,724	\$ -	\$ -	\$ -
Taxes collected in advance	-	-	6,297,858	-	-	-	-
Due to other entities	1,819	20,423	-	-	69,937	1,531,112	263,300
Total liabilities	1,819	20,423	6,297,858	280,724	69,937	1,531,112	263,300
FUND BALANCE							
Total fund balance	-	-	-	-	-	-	-
Total liabilities and fund balance	\$ 1,819	\$ 20,423	\$ 6,297,858	\$ 280,724	\$ 69,937	\$ 1,531,112	\$ 263,300

Escrow	J.P. #1	J.P. #2	J.P. #3	J.P. #4	County Auditor	Tax Collector	Totals (Memorandum Only)	
							2024	2023
\$ -	\$ 7,583	\$ 6,647	\$ 7,776	\$ 9,917	\$ 186,133	\$ 2,638,144	\$ 11,321,373	\$ 9,989,103
-	-	-	-	-	-	-	-	9,287
\$ -	\$ 7,583	\$ 6,647	\$ 7,776	\$ 9,917	\$ 186,133	\$ 2,638,144	\$ 11,321,373	\$ 9,998,390
<hr/>								
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 280,724	\$ 9,287
-	-	-	-	-	-	-	6,297,858	3,906,356
-	7,583	6,647	7,776	9,917	186,133	2,638,144	4,742,791	6,082,747
-	7,583	6,647	7,776	9,917	186,133	2,638,144	11,321,373	9,998,390
<hr/>								
\$ -	\$ 7,583	\$ 6,647	\$ 7,776	\$ 9,917	\$ 186,133	\$ 2,638,144	\$ 11,321,373	\$ 9,998,390

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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

Year	Ad Valorem Tax Assessment		Fayette County	
	Assessed Value	Assessment Percentage	Tax Rate Per \$100 Assessed Value	Tax Levied
2024	\$ 4,985,082,567	100%	0.27639	\$ 13,778,270
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

Year	Ad Valorem Tax Assessment		Farm-To-Market Roads	
	Assessed Value	Assessment Percentage	Tax Rate Per \$100 Assessed Value	Tax Levied
2024	\$ 4,958,794,475	100%	0.13557	\$ 6,722,638
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

Fayette County Audit Report Summary

Pages 1-2 This is the independent auditor's report. I usually tell you that this is the only pages in the report that belongs to me. The rest of the report belongs to the County. The County received an unqualified or unmodified opinion for the year ended December 31, 2024. This is the best opinion a County can receive. The County can receive one of four opinions. The four opinions are:

Unqualified (Unmodified) Opinion: This is the best opinion, also known as a clean opinion in which everything is fairly stated in all material respects. See the second paragraph under opinion at top of page 1, the first sentence is the unmodified opinion.

Qualified Opinion: It states that everything is OK except for certain items.

Adverse Opinion: It states that nothing is materially accurate in the report.

Disclaimer Opinion: It states that the auditor does not know if it is right or wrong.

Page 12 First column is the General Fund (operating fund of the County). It shows what the County had at December 31, 2024. The County had total assets of \$7,788,883. It also shows the County had total liabilities of \$593,855. The remaining \$7,195,028 represents the County's fund balance at December 31, 2024 of which \$5,762,571 is unassigned fund balance and \$1,432,457 is assigned or designated fund balance. This amount includes the Contingency Fund which has an assigned fund balance of \$635,713.

The other governmental funds in the second column include the special revenue funds, debt service fund and the expendable trust funds.

Page 14 First column is the General Fund. It shows how the County did financially for the year ended December 31, 2024. The County has total revenues of \$24,809,243 and total expenditures of \$22,170,471 which resulted in a net income of \$2,638,772 before transfers for the year. Net amounts transferred out was \$738,500 (\$700,000 to Indigent Health Care and \$38,500 to Law Library) which resulted in a net income of \$1,900,272 after transfers. We recommend that the County have 3 months of expenditures in its fund balance at the end of the year. \$22,170,471 divided by 12 months is approximately \$1,847,539 per month times 3 months is \$5,542,617 whereas the County has an unassigned fund balance of \$5,762,571 or about \$220,000 above the 3 months.

Therefore, the County has slightly above 3 months of expenditures in its unassigned fund balance. If you add in the Contingency Fund, the fund balance is approximately 3.5 months of expenditures.

Page 16 This is the insurance fund of the County. The County had total assets of \$611,878 and total liabilities of \$104,988. This resulted in a net position of \$506,890.

Page 17 This is the profit and loss statement for the insurance fund. The insurance fund has total revenues of \$326,693 and operating expenses of \$123,072 which results in an operating income of \$203,621. However, these claims may vary from year to year.

Page 36 This schedule shows the budget versus actual amounts for the General Fund at December 31, 2024. Our final budget indicated that the County anticipated an increase in fund balance of \$1,636,784 but the actual amount was \$1,900,272 which was \$263,488 better than expected.

Pages 41-59 These pages show the details of the General Fund of the County at December 31, 2024 by departments.

Page 72 This page shows the balance sheet of each Road and Bridge Precinct. This is mainly information for the Commissioners so they can locate it in the report if needed.

Pages 73-78 These pages show the profit and loss statement for each of the Road and Bridge Precincts for the year ended December 31, 2024.

Page 88 This is the profit and loss statement for the Debt Service Fund. It shows the Debt Service has total revenues of \$317,478 and expenditures of \$307,975 for a net income of \$9,503 for the year ended December 31, 2024. This fund is used to pay the principal and interest on the Certificate of Obligations owed by the County at December 31, 2024. The Certificate of Obligations are located on page 35.

Conclusion: The County has approximately 3-3.5 months of expenditures in its unassigned fund balance in the General Fund. Therefore, the County has an adequate financial condition as of December 31, 2024. There were also no internal controls or compliance issues noted. This is considered a clean audit opinion with no material issues as of December 31, 2024.

FAYETTE COUNTY, TEXAS

GENERAL FUND

COMBINING BALANCE SHEET

DECEMBER 31, 2024

	105	106	108	109	116	132	167	180	185	182	187	190	220	225	230	235	245	County	Totals
	Contingency	County Speciality	Ferral Court	Language Hog	Court Facility	County Dispute	Vital Statistics	TXCDBG	EMS Grant	Sheriff Donations	Opioid Abatement	Disaster Deployment	Sheriff SB 22	Mental Health	Constables SB 22	Attorney SB 22	Drainage Grant	(Memorandum Only)	
																		2024	2023
ASSETS																			
Cash and cash equivalents	\$ 635,713	\$ 15,134	\$ 17,235	\$ 5,387	\$ 24,960	\$ 4,680	\$ 17,304	\$ 99	\$ 293,451	\$ 262,824	\$ 25,815	\$ 50,246	\$ -	\$ 7,202	\$ -	\$ 72,406	\$ 1	\$ 1,432,457	\$ 1,272,292
Accounts receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	97,208	97,208	181,226
Total assets	\$ 635,713	\$ 15,134	\$ 17,235	\$ 5,387	\$ 24,960	\$ 4,680	\$ 17,304	\$ 99	\$ 293,451	\$ 262,824	\$ 25,815	\$ 50,246	\$ -	\$ 7,202	\$ -	\$ 72,406	\$ 97,209	\$ 1,529,665	\$ 1,453,518
LIABILITIES																			
Overdrafts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Accounts payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Due to other funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	97,208	97,208	179,226
Total liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 97,208	\$ 97,208	\$ 179,226
FUND EQUITY																			
Fund balance - restricted	\$ 635,713	\$ 15,134	\$ 17,235	\$ 5,387	\$ 24,960	\$ 4,680	\$ 17,304	\$ 99	\$ 293,451	\$ 262,824	\$ 25,815	\$ 50,246	\$ -	\$ 7,202	\$ -	\$ 72,406	\$ 1	\$ 1,432,457	\$ 1,274,292
Total fund equity	\$ 635,713	\$ 15,134	\$ 17,235	\$ 5,387	\$ 24,960	\$ 4,680	\$ 17,304	\$ 99	\$ 293,451	\$ 262,824	\$ 25,815	\$ 50,246	\$ -	\$ 7,202	\$ -	\$ 72,406	\$ 1	\$ 1,432,457	\$ 1,274,292
Total liabilities and fund equity	\$ 635,713	\$ 15,134	\$ 17,235	\$ 5,387	\$ 24,960	\$ 4,680	\$ 17,304	\$ 99	\$ 293,451	\$ 262,824	\$ 25,815	\$ 50,246	\$ -	\$ 7,202	\$ -	\$ 72,406	\$ 97,209	\$ 1,529,665	\$ 1,453,518

FAYETTE COUNTY, TEXAS

GENERAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,

AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED DECEMBER 31, 2024

	105	106	108	109	116	132	167	180	185	182	187	190	220	225	230	235	245	County Attorney	Drainage Grant	Totals
	Contingency	County Specialty Court	Feral Hog	Language Access ESS	Court Facility Fee	County Dispute Res.	Vital Statistics Fee	TXCDBG Grant	EMS Grants/ Donations	Sheriff Donations Grant	Opioid Abatement	Disaster Deployment	Sheriff SB22 Grant	Mental Health Grant	Constables SB22 Grant	Attorney SB22 Grant	2024	2023		
REVENUES																				
General																				
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 529,975	14,563	\$ -	\$ -	\$ 77,203	\$ 350,000	\$ 5,000	\$ 13,789	175,000	\$ 95,209	\$ 1,260,739	\$ 524,824	
Depository interest	-	-	-	-	-	-	-	-	12,380	9,649	-	-	10,801	-	-	6,035	-	38,865	0,543	
Donations	-	-	-	-	-	-	-	-	11,625	-	-	-	-	-	-	-	-	11,625	540,250	
Miscellaneous	-	-	6,650	-	-	-	-	-	-	5,646	-	-	-	-	-	-	-	12,296	35,869	
Total general revenues	-	-	6,650	-	-	-	-	529,975	38,568	9,649	5,646	77,203	360,801	5,000	13,789	181,035	95,209	1,323,525	1,107,286	
Charges for services	-	3,936	-	2,312	9,020	415	1,280	-	-	-	-	-	-	-	-	-	-	16,963	17,031	
Total revenues	-	3,936	6,650	2,312	9,020	415	1,280	529,975	38,568	9,649	5,646	77,203	360,801	5,000	13,789	181,035	95,209	1,340,488	1,124,317	
EXPENDITURES																				
Administrative and general	-	-	2,604	237	-	-	1,624	25,455	-	-	-	26,957	-	5,298	-	-	-	62,175	5,680	
Capital outlay	-	-	-	-	-	-	-	337,396	10,910	-	-	35,807	-	-	-	-	95,208	479,321	758,956	
Public safety	-	-	-	-	-	-	-	-	12,189	-	-	324,994	-	13,789	108,629	-	-	459,601	55,751	
Total expenditures	-	-	2,604	237	-	-	1,624	362,851	23,099	-	-	26,957	360,801	5,298	13,789	108,629	95,208	1,001,097	820,387	
Excess(deficit) revenues over (under) expenditures	-	3,936	4,046	2,075	9,020	415	(344)	167,124	15,469	9,649	5,646	50,246	-	(298)	-	72,406	1	339,391	303,930	
Other financing sources(uses)																				
Operating transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	260,291		
Operating transfers out	-	-	-	-	-	-	-	(179,226)	-	-	-	-	-	-	-	-	(2,000)	(181,226)	-	
Total other financing sources (uses)	-	-	-	-	-	-	-	(179,226)	-	-	-	-	-	-	-	-	(2,000)	(181,226)	260,291	
Excess(deficit) revenues and other sources over(under) expenditures and other uses																				
Fund balance, beg. of year	-	3,936	4,046	2,075	9,020	415	(344)	(12,102)	15,469	9,649	5,646	50,246	-	(298)	-	72,406	(1,999)	158,165	564,221	
Fund balance, end of year	635,713	11,198	13,189	3,312	15,940	4,265	17,648	12,201	277,982	253,175	20,169	-	7,500	-	2,000	1,274,292	710,071			
	\$ 635,713	\$ 15,134	\$ 17,235	\$ 5,387	\$ 24,960	\$ 4,680	\$ 17,304	\$ 99	\$ 293,451	\$ 262,824	\$ 25,815	\$ 50,246	\$ -	\$ 7,202	\$ -	\$ 72,406	\$ 1	\$ 1,432,457	\$ 1,274,292	