

FAYETTE COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE CALENDAR YEAR ENDED
DECEMBER 31, 2023

FAYETTE COUNTY, TEXAS

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**FAYETTE COUNTY, TEXAS
COUNTY OFFICIALS**

<u>Office</u>	<u>Official</u>
District Judge	Jeff R. Steinhauser
County Judge	Dan Mueller
Tax Assessor/Collector	Sylvia Mendoza
County Clerk	Brenda Fietsam
County Attorney	Peggy Supak
District Clerk	Linda Svrcek
Veterans Service	Jessie Lednicky
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 Berckenhoff
County Commissioner No. 4	Drew Brossmann

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

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

Opinion

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Fayette County, Texas, as of December 31, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Fayette County, Texas, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

Management Discussion and Analysis (MD&A)

Introduction

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

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

Overview of the Financial Statements

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

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

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

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

Financial Analysis of the Board as a Whole

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

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

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

General Governmental Functions

General Fund

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

Debt Service Fund

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

Proprietary Funds

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

Fiduciary Funds

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

Cash Management

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

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

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

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

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

The accompanying notes are an integral part of this statement.

Totals
(Memorandum Only)

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

FAYETTE COUNTY, TEXAS

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

Total fund balances - governmental funds balance sheet \$ 14,952,140

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

Capital assets used in governmental activities are not reported in the funds. 17,202,933

Property taxes receivable unavailable to pay for current period expenditures
are deferred in the funds. 551,790

The assets and liabilities of internal service funds are included in governmental
activities. 303,269

Payable for bond principal and capitalized lease principal which are not due in the
current period are not reported in the funds. (2,706,054)

Recognition of the County's net pension liability is not reported in the funds (6,868,150)

Deferred resources inflows related to the pension plan are not reported in the funds (6,598,209)

Deferred resources outflows related to the pension plan are not reported in the funds 10,169,043

Net position of governmental activities - statement of net position \$ 27,006,762

The accompanying notes are an integral part of this statement.

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

Net change in fund balances - total governmental funds \$ 2,281,923

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

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

Change in net position of governmental activities - statement of activities \$ 3,706,338

The accompanying notes are an integral part of this statement.

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

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

The accompanying notes are an integral part of these statements.

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

	Nonmajor Internal Service Fund	Internal Service Funds
<i>CASH FLOWS FROM OPERATING ACTIVITIES:</i>		
Net income(loss)	\$ 70,147	
Adjustments to reconcile net income to net cash flow used for operating activities:		
Decrease in accounts payable		(29,626)
Net cash provided by operating activities		<u>40,521</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>	40,521	
Cash and cash equivalents, beginning of year		<u>354,896</u>
Cash and cash equivalents, end of year	<u>\$ 395,417</u>	

The accompanying notes are an integral part of these statements.

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

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES

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

A. Reporting Entity

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

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

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

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

Fayette County Central Appraisal District
La Grange Independent School District

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

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES (Continued)

C. Fund Accounting (Continued)

Fiduciary Fund Types

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

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

D Basis of Accounting

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. A one-year availability period is used for revenue recognition. Expenditures are recorded when the related fund liability is incurred.

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

E. Cash and Cash Equivalents

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

F. Capital Assets

Capital assets, which include land, infrastructure, buildings and improvements, machinery and equipment and construction in progress are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

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

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES (Continued)

L Other Accounting Policies

Fund balances of the governmental funds are classified as follows:

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

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

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

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

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

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

NOTE 2 - LEGAL COMPLIANCE - BUDGETS

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

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

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

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

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

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

Temporary Investments

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

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

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

NOTE 4 - INTERFUND TRANSFERS

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

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

NOTE 5 - PROPERTY TAXES

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

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

NOTE 7 - PENSION COSTS (Continued)

A. Plan Description (Continued)

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

B. Benefits

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

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

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

C. Contributions

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

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

D. Net Pension Liability

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

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

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

NOTE 7 - PENSION COSTS (Continued)

F. Changes in the Net Pension Liability

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

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

(2) No plan changes valued.

(3) Relates to allocation of system-wide items.

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

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

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

H. Pension Plan Fiduciary Net Position

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

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

NOTE 7 - PENSION COSTS (Continued)

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

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

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

NOTE 8 – SELF INSURANCE FUNDS

A. Health and Life Self Insurance Fund

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

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

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

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

NOTE 10 – LEASE OBLIGATIONS (Continued)

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

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

NOTE 11 – CERTIFICATES OF OBLIGATION

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

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

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

REQUIRED SUPPLEMENTARY INFORMATION

FAYETTE COUNTY, TEXAS

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

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

2018	2017	2016	2015
\$ 1,229,903	\$ 1,193,520	\$ 1,100,110	\$ 1,058,013
4,650,726	4,384,658	3,838,949	3,384,065
(7,055,486)	(305,851)	6,443,260	(134,977)
(363,038)	27,163	(42,387)	(351,099)
-	204,983	-	456,963
(118,617)	(119,671)	(39,597)	(61,025)
(2,185,885)	(2,089,817)	(1,951,275)	(1,592,272)
(3,842,397)	3,294,985	9,349,060	2,759,668
57,316,285	54,021,300	44,672,240	41,912,572
<u>\$53,473,888</u>	<u>\$ 57,316,285</u>	<u>\$ 54,021,300</u>	<u>\$ 44,672,240</u>

\$ 974,836	\$ 952,077	\$ 911,512	\$ 923,215
662,510	651,471	623,714	611,981
(911,820)	6,257,086	2,986,268	9,488
(118,617)	(119,671)	(39,597)	(61,025)
(2,185,885)	(2,089,817)	(1,951,275)	(1,592,272)
(37,681)	(32,283)	(32,429)	(29,011)
(15,000)	(8,426)	160,363	127,184
(1,631,657)	5,610,437	2,658,556	(10,440)
48,544,207	42,933,770	40,275,214	40,285,654
<u>\$46,912,550</u>	<u>\$ 48,544,207</u>	<u>\$ 42,933,770</u>	<u>\$ 40,275,214</u>
<u>\$ 6,561,338</u>	<u>\$ 8,772,078</u>	<u>\$ 11,087,530</u>	<u>\$ 4,397,026</u>
87.73%	84.70%	79.48%	90.16%

\$ 9,306,723	\$ 9,306,723	\$ 8,910,203	\$ 8,742,590
70.50%	94.26%	124.44%	50.29%

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

COMBINING AND INDIVIDUAL FUND STATEMENTS

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

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

FAYETTE COUNTY, TEXAS

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

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

FAYETTE COUNTY, TEXAS

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GENERAL FUND

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

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

FAYETTE COUNTY, TEXAS

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

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

FAYETTE COUNTY, TEXAS

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

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

FAYETTE COUNTY, TEXAS

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

	2023			2022
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
EXPENDITURES - cont'd.				
Judicial - cont'd.				
Justice of the peace, precinct #3				
Salary - Official	\$ 47,478	\$ 47,478	\$ -	\$ 45,166
Salary - Assistant	57,658	57,567	91	44,300
Social security tax	8,387	7,820	567	6,631
Life insurance	51	51	-	51
Health insurance	32,513	32,187	326	30,012
Dental insurance	627	623	4	623
Retirement	16,303	16,066	237	13,794
Worker's compensation	347	206	141	242
Unemployment tax	55	29	26	22
Travel and training	4,500	3,570	930	3,050
Telephone/communications	4,300	4,020	280	3,994
Postage	700	660	40	102
Bond premium	200	-	200	178
Office rent/parking lot rent	300	300	-	300
Furniture and equipment	800	790	10	-
Miscellaneous	700	669	31	477
Total J.P., precinct #3	174,919	172,036	2,883	148,942
Justice of the peace, precinct #4				
Salary - Official	48,478	48,322	156	45,166
Salary - Assistant	55,702	55,698	4	52,987
Social security tax	8,123	7,840	283	7,535
Life insurance	62	58	4	51
Health insurance	28,925	28,843	82	28,061
Dental insurance	727	698	29	741
Retirement	15,988	15,923	65	15,090
Worker's compensation	336	162	174	202
Unemployment tax	53	28	25	26
Travel and training	4,300	4,249	51	4,198
Telephone/communications	4,800	4,249	551	4,302
Postage	1,500	1,482	18	944
Bond premium	200	177	23	-
Furniture and equipment	2,500	2,422	78	2,388
Miscellaneous	141	140	1	39
Total J.P., precinct #4	171,835	170,291	1,544	161,730
Justice of the peace - all pcts.	702,282	693,574	8,708	656,857
Guardianship				
County court ad litem fees	1,100	1,100	-	-
Travel and training	1,000	864	136	-
Miscellaneous	2,000	1,805	195	-
Total guardianship	4,100	3,769	331	-
Total judicial	1,477,413	1,454,555	22,858	1,520,272

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GENERAL FUND

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

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

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GENERAL FUND

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

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

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

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

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GENERAL FUND

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FAYETTE COUNTY, TEXAS
COMMUNITY CORRECTIONS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2023
WITH COMPARATIVE TOTALS FOR 2022

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FAYETTE COUNTY, TEXAS**FIDUCIARY FUNDS**

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

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

Sheriff Forfeiture Fund	Narcotics Unit Seizure Fund	Narcotics Unit Forfeiture Operating Fund	Permanent School Fund	Permanent School Available Fund	Totals (Memorandum Only)	
					2023	2022
\$249,328	\$ 44,638	\$ -	\$ 1,913	\$ 566	\$2,892,321	\$2,284,883
-	-	-	-	-	-	-
<u>\$249,328</u>	<u>\$ 44,638</u>	<u>\$ -</u>	<u>\$ 1,913</u>	<u>\$ 566</u>	<u>\$2,892,321</u>	<u>\$2,284,883</u>
\$ -	\$ -	\$123,049	\$ -	\$ -	\$ 123,079	\$ 108,008
-	-	123,049	-	-	123,079	108,008
249,328	44,638	(123,049)	1,913	566	2,769,242	2,176,875
<u>249,328</u>	<u>44,638</u>	<u>(123,049)</u>	<u>1,913</u>	<u>566</u>	<u>2,769,242</u>	<u>2,176,875</u>
<u>\$249,328</u>	<u>\$ 44,638</u>	<u>\$ -</u>	<u>\$ 1,913</u>	<u>\$ 566</u>	<u>\$2,892,321</u>	<u>\$2,284,883</u>

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

Escrow	J.P. #1	J.P. #2	J.P. #3	J.P. #4	County Auditor	Tax Collector	Totals (Memorandum Only)	
							2023	2022
\$20,000	\$ 314	\$ 240	\$ 2,093	\$ 2,794	\$173,774	\$2,511,448	\$ 9,989,103	\$10,761,507
-	-	-	-	-	-	-	9,287	3,434
<u>\$20,000</u>	<u>\$ 314</u>	<u>\$ 240</u>	<u>\$ 2,093</u>	<u>\$ 2,794</u>	<u>\$173,774</u>	<u>\$2,511,448</u>	<u>\$ 9,998,390</u>	<u>\$10,764,941</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,287	\$ 3,434
-	-	-	-	-	-	-	3,906,356	6,097,363
<u>20,000</u>	<u>314</u>	<u>240</u>	<u>2,093</u>	<u>2,794</u>	<u>173,774</u>	<u>2,511,448</u>	<u>6,082,747</u>	<u>4,664,144</u>
<u>20,000</u>	<u>314</u>	<u>240</u>	<u>2,093</u>	<u>2,794</u>	<u>173,774</u>	<u>2,511,448</u>	<u>9,998,390</u>	<u>10,764,941</u>
-	-	-	-	-	-	-	-	-
<u>\$20,000</u>	<u>\$ 314</u>	<u>\$ 240</u>	<u>\$ 2,093</u>	<u>\$ 2,794</u>	<u>\$173,774</u>	<u>\$2,511,448</u>	<u>\$ 9,998,390</u>	<u>\$10,764,941</u>

STATISTICAL SECTION

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

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

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