

COMMISSIONERS COURT AGENDA REQUEST A,2

The Commissioners' Court convenes in regular session at **2:00 p.m. every other Tuesday** (for full list of dates, please visit <http://co.ellis.tx.us/DocumentCenter/View/7543/FY-2022-2023-Amended-Commissioners-Court-Schedule>). The Commissioners' Court is located at 101 West Main St., Waxahachie, Texas, on the 2nd floor of the Historic Courthouse. Special sessions may convene as deemed necessary to conduct the business of the County.

PLEASE INCLUDE AN EXTRA ORIGINAL FOR CONTRACTS AND AGREEMENTS IF YOU REQUIRE AN ORIGINAL COPY RETURNED FOR YOUR FILES.

The **deadline** for submitting an agenda request with the supporting information is **12:00 noon on the Wednesday immediately preceding Commissioners Court.** This will give ample time for preparation of the agenda.

If you are not representing an organization, board, elected or appointed official, your agenda request must be filed through your respective Commissioner.

***All agreements, contracts and instruments, that otherwise bind the County, must first be approved in form and content by the County Attorney before submitting to the County Judge for the Commissioners Court Agenda.**

Please fill out this form completely:

DATE: April 19, 2024 SUPPORTING DOCUMENT(S) ATTACHED? (Y / N)

NAME: Cheryl Chambers, Ellis County Treasurer

PHONE: 972-825-5127 FAX: _____

DEPARTMENT OR ASSOCIATION: Ellis County Treasurer

ADDRESS: _____

PREFERRED DATE TO BE PLACED ON AGENDA: April 30, 2024 **Consent Agenda**

DESCRIPTION OF AGENDA REQUEST (please use exact desired wording for agenda):

Review and Approval of January 2024 Monthly Treasurers Report

Review and Approval of February 2024 Monthly Treasurers Report

TREASURER'S REPORT ON THE ELLIS COUNTY FINANCES

IN THE MATTER OF COUNTY FINANCES
IN THE HANDS OF CHERYL CHAMBERS
TREASURER OF ELLIS COUNTY

COMMISSIONER'S COURT
ELLIS COUNTY, TEXAS

IN ACCORDANCE with Section 114.026, Local Government Code, we the undersigned, constituting the entire Commissioners Court of Ellis County, certify that on April 30, 2024, we compared and examined the monthly report of CHERYL CHAMBERS, Treasurer of Ellis County, Texas, for February 2024, and finding the same correct, entered an order in the Minutes approving said Report, which states total cash and other assets on hand as \$156,917,211.32.

Todd Little, County Judge

Randy Stinson, Commissioner Pct. 1

Lane Grayson, Commissioner Pct. 2

Louis Ponder, Commissioner Pct. 3

Kyle Butler, Commissioner Pct. 4

SWORN TO AND SUBSCRIBED BEFORE ME, by Todd Little, County Judge and County Commissioners of said Ellis County, each respectively, on this the 30th day of April, 2024.

Attest: Krystal Valdez, County Clerk,
Clerk of the Commissioners Court in
and for Ellis County, Texas

MONTHLY TREASURER REPORT

FEBRUARY 2024

FUND	FUND NAME	BEGINNING				Prior Period	MATURE/	ENDING	INVESTMENTS	TOTAL
		CASH BANK	RECEIPTS	DISBURSEMENTS	Journal	(INVEST)	CASH BANK	BALANCE	BALANCE	BALANCE
		BALANCE			Entires	INVESTMENTS	BALANCE			
1	General	(1,547,949.62)	14,563,632.80	6,957,641.40	(40,262.00)	(7,680,900.00)	(1,663,120.22)	82,329,695.79	80,666,575.57	
2	Road Improvement	20,271.21	85,902.69	193,485.00		98,000.00	10,688.90	2,117,754.23	2,128,443.13	
3	Road & Bridge 1	298,803.41	260,642.15	98,238.94		(404,800.00)	56,406.62	3,457,780.43	3,514,187.05	
4	Road & Bridge 2	293,058.99	260,642.15	89,403.85		(407,500.00)	56,797.29	3,060,147.06	3,116,944.35	
5	Road & Bridge 3	274,402.05	356,545.54	146,082.12		(431,600.00)	53,265.47	1,801,381.62	1,854,647.09	
6	Road & Bridge 4	278,114.59	343,447.84	115,624.00	(67,339.00)	(453,600.00)	(15,000.57)	3,398,323.71	3,383,323.14	
7	Adult Probation	(30,554.92)	120,974.30	145,895.53		100,000.00	44,523.85	994,510.56	1,039,034.41	
8	Juvenile Probation	(81,042.49)	802,895.77	201,759.98		(475,000.00)	45,093.30	671,863.36	716,956.66	
9	FM #1	82,877.89	332,220.36	56,134.28		(311,200.00)	47,763.97	4,051,637.86	4,099,401.83	
10	FM #2	76,056.43	323,978.85	100,706.61		(266,200.00)	33,128.67	1,868,577.62	1,901,706.29	
11	FM #3	175,244.63	323,978.85	39,578.00		(423,200.00)	36,445.48	1,792,698.82	1,829,144.30	
12	FM #4	76,674.79	327,218.55	188,957.94	67,339.00	(174,800.00)	107,474.40	2,269,948.88	2,377,423.28	
13	Lateral Road	9.31					9.31	446,123.15	446,132.46	
14	County & District Court Tech	46,203.99	498.00				46,701.99		46,701.99	
15	Justice Court Tech	8,524.58	959.72				9,484.30	220,370.07	229,854.37	
16	DC Archives Records Mgmt	920.92	120.00				1,040.92	183,884.49	184,925.41	
17	Jury	46,175.35	106,900.10	53,262.89			99,812.56	23,773.35	123,585.91	
18	Permanent Improvements	(38,720.06)	1,212,182.64	68,315.13		(955,500.00)	149,647.45	11,119,032.84	11,268,680.29	
19	Law Library	11,516.14	15,920.95	21,457.69			5,979.40		5,979.40	
20	Trust & Agency	0.00					0.00		0.00	
21	Records Management	35,926.12	31,570.00	12,226.18			55,269.94	2,396,140.05	2,451,409.99	
22	CC Archives Records Mgmt	58,454.90	31,240.00				89,694.90	1,995,831.53	2,085,526.43	
23	ROW Available	2,849.57					2,849.57	159,482.02	162,331.59	
24	Fire Marshall Special Fund	195,849.87	4,250.00		(9,738.00)		190,361.87		190,361.87	
25	Right of Way 2008	0.00					0.00		0.00	
26	District Court Records Tech	1,850.00	233.00				2,083.00	246,381.19	248,464.19	
27	Road District #1	0.00					0.00	922,315.62	922,315.62	
28	Road District #5	0.00					0.00	16,392.11	16,392.11	
29	Road District #16	0.00					0.00	214,028.06	214,028.06	
30	DA Check Processing	10.19	2.19				12.38	144,442.51	144,454.89	
31	DA Drug Forfeiture	6,965.38	1,544.00				8,509.38	286,974.65	295,484.03	
32	General Records Mgmt/Pres	16,531.64	10,885.80				27,417.44	860,637.02	888,054.46	
33	Courthouse Security	91,247.23	10,053.68				101,300.91	382,235.58	483,536.49	
34	Court Rec. Preservation 51.7	184,346.50	4,125.00				188,471.50		188,471.50	
35	DWI Blood Draw Fund	0.00					0.00		0.00	
36	Election Admin. Fees	(23,845.08)		951.50		23,846.00	(950.58)	16,897.58	15,947.00	
37	Series 1993 Interest & Sinkir	0.00					0.00		0.00	
38	Series 2007 Interest & Sinkir	97,218.45	683,632.36	750.00		(714,310.00)	65,790.81	724,533.08	790,323.89	
39	Grant Pass Through	0.00					0.00		0.00	
40	Series 07 Bond Project	20.15	19.66	287,455.15		287,440.00	24.66	1,691,726.44	1,691,751.10	
41	HIDTA	0.00					0.00		0.00	
42	Sheriff Federal Drug Forfeitu	14,205.64	5,050.52			(19,240.00)	16.16	598,949.92	598,966.08	
43	County Clerk Vitals Pres	41,635.03	851.00				42,486.03		42,486.03	
44	Hazard Mitigation Grant	0.00					0.00		0.00	
45	Community Corrections	46,403.98		21,298.09			25,105.89		25,105.89	
46	Sheriff Seizure	25.05	0.04				25.09	179,090.32	179,115.41	
47	Sheriff Drug Forfeiture	4.86	13,958.60			(13,950.00)	13.46	388,723.14	388,736.60	
48	District Attorney Seizure	5,034.74	11,628.61	7,085.60		(9,560.00)	17.75	515,662.71	515,680.46	
49	JCC	0.00					0.00		0.00	
50	Civil Supervision	256,857.33	11,365.35	13,929.09			254,293.59		254,293.59	
53	Court Facility Fee	139,352.40	7,344.40				146,696.80		146,696.80	
54	Emissions Enforcements	0.00					0.00		0.00	
55	Opioid Settlement	99,220.44	19.65				99,240.09		99,240.09	
56	Constable #2 Forfeiture	1,486.05	2.95				1,489.00		1,489.00	
57	Constable #1 Forfeiture	181.28					181.28		181.28	
58	Constable #4 Forfeiture	0.00					0.00		0.00	
59	Law Enforcement Block Gra	0.00					0.00		0.00	
61	Truancy & Prevention	65,369.23	1,020.96				66,390.19		66,390.19	
63	American Rescue Plan	160.13	25.54	372,946.74	50,000.00	372,790.00	50,028.93	21,412,873.85	21,462,902.78	
65	Diversion Program	1,473.50					1,473.50		1,473.50	
66	JJAEP	21,606.63	180,495.63	48,175.66			153,926.60		153,926.60	
68	Vehicle Fund	2,251,112.36	26,894.50	58,316.86			2,219,690.00		2,219,690.00	
71	Treasurer Held Property	1,430.54	2.83				1,433.37		1,433.37	
72	Levee #2	3,107.15	3,124.96			(5,550.00)	682.11	357,632.93	358,315.04	
73	Levee #3	4,983.97	2,277.36			(7,250.00)	11.33	421,252.96	421,264.29	
74	Levee #4	8,447.43	16.73				8,464.16		8,464.16	
75	Juvenile Probation Fees	81,553.00	1,215.00				82,768.00		82,768.00	
76	Subdivision Inspection Fees	1,800.00	975.00				2,775.00		2,775.00	
79	Chapter 47 Seizure Fund	81,712.69	16.19				81,728.88		81,728.88	
91	Unclaimed Property	41,012.10	6.50				41,018.60		41,018.60	
125	Constable 1 LEOSE	0.00					0.00		0.00	
126	Constable 2 LEOSE	1,289.49	754.45				2,043.94		2,043.94	
127	Constable 3 LEOSE	1,203.82					1,203.82		1,203.82	
128	Constable 4 LEOSE	874.36	706.30				1,580.66		1,580.66	
129	Sheriff LEOSE	358.98	12,172.45				12,531.43		12,531.43	
130	DA LEOSE	18.65	1,044.64				1,063.29		1,063.29	
131	Language Access Fund	20,754.39	1,392.00				22,146.39		22,146.39	
TOTALS		3,850,687.33	20,497,187.11	9,299,678.23	0.00	(11,872,084.00)	3,177,504.21	153,739,707.11	156,917,211.32	

TREASURER'S REPORT ON THE ELLIS COUNTY FINANCES

IN THE MATTER OF COUNTY FINANCES
IN THE HANDS OF CHERYL CHAMBERS
TREASURER OF ELLIS COUNTY

COMMISSIONER'S COURT
ELLIS COUNTY, TEXAS

IN ACCORDANCE with Section 114.026, Local Government Code, we the undersigned, constituting the entire Commissioners Court of Ellis County, certify that on April 30, 2024, we compared and examined the monthly report of CHERYL CHAMBERS, Treasurer of Ellis County, Texas, for March 2024, and finding the same correct, entered an order in the Minutes approving said Report, which states total cash and other assets on hand as \$152,911,407.56.

Todd Little, County Judge

Randy Stinson, Commissioner Pct. 1

Lane Grayson, Commissioner Pct. 2

Louis Ponder, Commissioner Pct. 3

Kyle Butler, Commissioner Pct. 4

SWORN TO AND SUBSCRIBED BEFORE ME, by Todd Little, County Judge and County Commissioners of said Ellis County, each respectively, on this the 30th day of April, 2024.

Attest: Krystal Valdez, County Clerk,
Clerk of the Commissioners Court in
and for Ellis County, Texas

MONTHLY TREASURER REPORT

MARCH 2024

FUND	FUND NAME	BEGINNING				Prior Period	MATURE/	ENDING	INVESTMENTS	TOTAL
		CASH BANK	RECEIPTS	DISBURSEMENTS	Journal	(INVEST)	CASH BANK	BALANCE	BALANCE	BALANCE
		BALANCE			Entires	INVESTMENTS	BALANCE			
1	General	(1,663,120.22)	2,477,078.77	6,863,259.65		3,580,000.00	(2,469,301.10)	79,091,496.76	76,622,195.66	
2	Road Improvement	10,688.90	7,722.53			(14,450.00)	3,961.43	2,142,103.31	2,146,064.74	
3	Road & Bridge 1	56,406.62	72,804.69	101,488.99		6,700.00	34,422.32	3,467,062.85	3,501,485.17	
4	Road & Bridge 2	56,797.29	71,846.58	86,182.28		(8,600.00)	33,861.59	3,082,894.79	3,116,756.38	
5	Road & Bridge 3	53,265.47	72,463.55	132,496.59		40,000.00	33,232.43	1,769,659.17	1,802,891.60	
6	Road & Bridge 4	(15,000.57)	71,846.54	120,300.52		25,000.00	(38,454.55)	3,388,995.71	3,350,541.16	
7	Adult Probation	44,523.85	322,317.31	189,688.21		(250,000.00)	(72,847.05)	1,249,573.57	1,176,726.52	
8	Juvenile Probation	45,093.30	232.78	196,535.31		68,850.00	(82,359.23)	606,010.73	523,651.50	
9	FM #1	47,763.97	33,282.18	107,510.57		41,000.00	14,535.58	4,029,382.33	4,043,917.91	
10	FM #2	33,128.67	29,451.64	82,259.61		33,000.00	13,320.70	1,844,220.22	1,857,540.92	
11	FM #3	36,445.48	29,403.97	25,164.68		(32,000.00)	8,684.77	1,833,069.38	1,841,754.15	
12	FM #4	107,474.40	100,017.05	70,637.98		(51,000.00)	85,853.47	2,331,585.75	2,417,439.22	
13	Lateral Road	9.31					9.31	448,192.88	448,202.19	
14	County & District Court Tech	46,701.99	624.00			(47,000.00)	325.99	47,084.43	47,410.42	
15	Justice Court Tech	9,484.30	1,179.14			(10,000.00)	663.44	231,379.50	232,042.94	
16	DC Archives Records Mgmt	1,040.92	30.00				1,070.92	184,712.22	185,783.14	
17	Jury	99,812.56	6,388.77	120,489.53			(14,288.20)	99,119.40	84,831.20	
18	Permanent Improvements	149,647.45	108,973.32	1,085,517.37		883,000.00	56,103.40	10,286,031.95	10,342,135.35	
19	Law Library	5,979.40	14,100.05	21,142.70			(1,063.25)	-	(1,063.25)	
21	Records Management	55,269.94	34,702.00	256.78		(73,500.00)	16,215.16	2,480,888.67	2,497,103.83	
22	CC Archives Records Mgmt	89,694.90	34,440.00	359,824.35		251,750.00	16,060.55	1,752,623.71	1,768,684.26	
23	ROW Available	2,849.57				(2,800.00)	49.57	163,010.62	163,060.19	
24	Fire Marshall Special Fund	190,361.87	3,000.00	1,771.60		(200,000.00)	(8,409.73)	200,359.28	191,949.55	
25	Right of Way 2008	0.00					0.00	-	0.00	
26	District Court Records Tech	2,083.00	67.00			(2,100.00)	50.00	249,593.90	249,643.90	
27	Road District #1	0.00					0.00	926,594.59	926,594.59	
28	Road District #5	0.00					0.00	16,468.16	16,468.16	
29	Road District #16	0.00					0.00	215,021.02	215,021.02	
30	DA Check Processing	12.38	17.05	28.37			1.06	145,097.61	145,098.67	
31	DA Drug Forfeiture	8,509.78		338.26		(8,500.00)	(328.48)	296,821.30	296,492.82	
32	General Records Mgmt/Pres	27,417.44	12,542.60			(37,900.00)	2,060.04	902,597.92	904,657.96	
33	Courthouse Security	101,300.91	9,524.62			(108,700.00)	2,125.53	492,904.18	495,029.71	
34	Court Rec. Preservation 51.7	188,471.50	2,260.00			(189,700.00)	1,031.50	190,040.78	191,072.28	
36	Election Admin. Fees	(950.58)	11,066.00	7,837.50		1,630.00	3,907.92	15,340.80	19,248.72	
37	Series 1993 Interest & Sinkir	0.00					0.00	-	0.00	
38	Series 2007 Interest & Sinkir	65,790.81	61,969.09			(116,295.00)	11,464.90	844,536.17	856,001.07	
39	Grant Pass Through	0.00					0.00	-	0.00	
40	Series 07 Bond Project	24.66	3.38	48,938.13		48,915.00	4.91	1,650,602.54	1,650,607.45	
41	HIDTA	0.00					0.00	-	0.00	
42	Sheriff Federal Drug Forfeitu	16.16	0.04				16.20	601,728.67	601,744.87	
43	County Clerk Vitals Pres	42,486.03	945.00			(43,000.00)	431.03	43,077.25	43,508.28	
44	Hazard Mitigation Grant	0.00					0.00	-	0.00	
45	Community Corrections	25,105.89	69,155.00	21,298.04			72,962.85	-	72,962.85	
46	Sheriff Seizure	25.09	0.06				25.15	179,896.25	179,921.40	
47	Sheriff Drug Forfeiture	13.46	0.03				13.49	390,526.57	390,540.06	
48	District Attorney Seizure	17.75	0.04				17.79	518,055.06	518,072.85	
49	JCC	0.00					0.00	-	0.00	
50	Civil Supervision	254,293.59	10,574.91	9,609.60		(254,000.00)	1,258.90	254,228.24	255,487.14	
53	Court Facility Fee	146,696.80	6,539.60			(151,800.00)	1,436.40	152,072.69	153,509.09	
54	Emissions Enforcements	0.00					0.00	-	0.00	
55	Opioid Settlement	99,240.09	89.49			(99,230.00)	99.58	99,408.26	99,507.84	
56	Constable #2 Forfeiture	1,489.00	3.15				1,492.15	-	1,492.15	
57	Constable #1 Forfeiture	181.28					181.28	-	181.28	
58	Constable #4 Forfeiture	0.00					0.00	-	0.00	
59	Law Enforcement Block Gra	0.00					0.00	-	0.00	
61	Truancy & Prevention	66,390.19	1,171.59			(67,000.00)	561.78	67,120.36	67,682.14	
63	American Rescue Plan	50,028.93	12.96	189,493.21		189,470.00	50,018.68	21,322,676.24	21,372,694.92	
65	Diversion Program	1,473.50					1,473.50	-	1,473.50	
66	JJAEP	153,926.60	3,618.19	42,856.94			114,687.85	-	114,687.85	
68	Vehicle Fund	2,219,690.00	800,376.25	148,773.97			2,871,292.28	-	2,871,292.28	
71	Treasurer Held Property	1,433.37	3.04				1,436.41	-	1,436.41	
72	Levee #2	682.11	100.00				782.11	359,242.35	360,024.46	
73	Levee #3	11.33	3,361.44				3,372.77	423,148.69	426,521.46	
74	Levee #4	8,464.16	17.93				8,482.09	-	8,482.09	
75	Juvenile Probation Fees	82,768.00		296.99			82,471.01	-	82,471.01	
76	Subdivision Inspection Fees	2,775.00					2,775.00	-	2,775.00	
79	Chapter 47 Seizure Fund	81,728.88	112.77				81,841.65	-	81,841.65	
80	SB22 Sheriff	0.00	500,445.21				500,445.21	-	500,445.21	
81	SB22 District Attorney	0.00	275,000.00				275,000.00	-	275,000.00	
91	Unclaimed Property	41,018.60	55.92				41,074.52	-	41,074.52	
125	Constable 1 LEOSE	0.00					0.00	-	0.00	
126	Constable 2 LEOSE	2,043.94	897.77				2,941.71	-	2,941.71	
127	Constable 3 LEOSE	1,203.82					1,203.82	-	1,203.82	
128	Constable 4 LEOSE	1,580.66	838.40				2,419.06	-	2,419.06	
129	Sheriff LEOSE	12,531.43	14,968.46				27,499.89	-	27,499.89	
130	DA LEOSE	1,063.29	1,253.99				2,317.28	-	2,317.28	
131	Language Access Fund	22,146.39	1,008.00				23,154.39	-	23,154.39	
TOTALS		3,177,504.61	5,278,895.85	10,033,997.73	0.00	3,401,740.00	1,825,150.73	151,086,256.83	152,911,407.56	

COMMISSIONERS COURT AGENDA REQUEST A.3

The Commissioners Court convenes in regular session at **2:00 p.m. every other Tuesday** (for full list of dates, please visit <http://co.ellis.tx.us/DocumentCenter/View/7543/FY-2018-2019-Amended-Commissioners-Court-Schedule>). The Commissioners Court is located at 101 West Main St., Waxahachie, Texas, on the 2nd floor of the Historic Courthouse. Special sessions may convene as deemed necessary to conduct the business of the County.

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The **deadline** for submitting an agenda request with the supporting information is **12:00 noon on the Wednesday immediately preceding Commissioners Court.** This will give ample time for preparation of the agenda.

If you are not representing an organization, board, elected or appointed official, your agenda request must be filed through your respective Commissioner.

***All agreements, contracts and instruments, that otherwise bind the County, must first be approved in form and content by the County Attorney before submitting to the County Judge for the Commissioners Court Agenda.**

Please fill out this form completely:

DATE: 04/24/2024 SUPPORTING DOCUMENT(S) ATTACHED? (Y / N)

NAME: Staci Parr

PHONE: (972) 825-5123 FAX: (972) 825-5124

DEPARTMENT OR ASSOCIATION: County Auditor

ADDRESS: 101 W Main St

PREFERRED DATE TO BE PLACED ON AGENDA: 04/30/2024

DESCRIPTION OF AGENDA REQUEST (please use exact desired wording for agenda):

****CONSENT AGENDA - FINANCIAL****

Acceptance of County Auditor's Monthly Report for March 2024

pursuant to Texas Local Government Code §114.025

* _____
County Attorney Approval

Ellis County Auditor's Report
March 2024
Fiscal Year 2024

Benchmark for 6 Months = **50.00%**

	<u>2024 Budget</u>	<u>YTD Rev/Exp as of 3/31/2024</u>	<u>% of Budget Received/ Used</u>	<u>Prior Year YTD</u>	<u>Increase/ (Decrease) from Prior Year</u>	
General Fund Revenues						
NON-DEPARTMENTAL	96,076,408	68,250,501	71.04%	58,339,176	16.99%	
AUDITOR	8,708	(1,479)	-16.98%	-	N/A	
INFORMATION TECHNOLOGY	-	-	N/A	-	N/A	
AG EXTENSION	-	-	N/A	-	N/A	
DEPARTMENT OF DEVELOPME	646,500	527,399	81.58%	272,610	93.46%	
VETERANS SERVICE OFFICER	9,506	11,151	117.30%	2,097	431.76%	
COVID 19 REVENUES	-	-	0.00%	-	N/A	
AUXILLARY COURTHOUSE- CT	-	-	N/A	-	N/A	
VEHICLE REPLACEMENT FUNI	-	-	0.00%	-	N/A	
40TH JUDICIAL DISTRICT COUI	-	-	N/A	-	N/A	
ELECTIONS	365,925	195,994	53.56%	170,852	14.72%	
PURCHASING	2,000	5,471	273.56%	-	N/A	
DISTRICT CLERK	995,250	532,085	53.46%	476,098	11.76%	
COUNTY CLERK	1,628,900	959,280	58.89%	800,947	19.77%	
SHERIFF REVENUES	731,775	153,502	20.98%	128,568	19.39%	
COUNTY ATTORNEY	346,500	51,022	14.73%	35,040	45.61%	
TAX COLLECTOR	1,854,500	461,056	24.86%	1,060,709	-56.53%	
CIVIL ENGINEER	108,050	29,361	27.17%	103,577	-71.65%	
COUNTY COURT AT LAW #1	256,000	126,683	49.49%	189,411	-33.12%	
COUNTY TREASURER	105	-	0.00%	26	-100.00%	
EMERGENCY MANAGEMENT	500	-	0.00%	38	-100.00%	
FIRE MARSHAL	-	-	N/A	-	N/A	
JUSTICE OF THE PEACE PCT. 1	152,700	68,458	44.83%	82,028	-16.54%	
JUSTICE OF THE PEACE PCT. 2	167,285	57,490	34.37%	108,088	-46.81%	
JUSTICE OF THE PEACE PCT. 3	88,110	51,560	58.52%	49,040	5.14%	
JUSTICE OF THE PEACE PCT. 4	116,900	52,403	44.83%	50,503	3.76%	
CONSTABLE PCT. 1	50,150	35,910	71.61%	23,969	49.82%	
CONSTABLE PCT. 2	65,915	31,672	48.05%	36,693	-13.68%	
CONSTABLE PCT. 3	55,000	59,654	108.46%	24,042	148.12%	
CONSTABLE PCT. 4	51,000	44,320	86.90%	28,741	54.20%	
UNCLAIMED PROPERTY	-	500,445	N/A	-	N/A	
LATCF REVENUE	-	-	N/A	-	N/A	
BUDGETED FUND BALANCE	-	-	0.00%	-	N/A	
	103,777,687	-	72,203,938	69.58%	61,982,253	16.49%
General Fund Expenditures						
SHERIFF	17,909,913	7,767,886	43.37%	6,785,444	14.48%	
JAIL	14,253,278	6,255,814	43.89%	4,788,368	30.65%	
MAINTENANCE	979,717	476,061	48.59%	443,097	7.44%	
COUNTY AUDITOR	1,441,999	540,217	37.46%	680,833	-20.65%	
INFORMATION TECHNOLOGY	1,421,235	728,411	51.25%	351,878	107.01%	
TEXAS A&M AGRILIFE EXTENS	322,197	135,545	42.07%	127,777	6.08%	
DEPARTMENT OF DEVELOPME	1,415,939	548,673	38.75%	543,311	0.99%	
VETERANS SERVICE OFFICER	166,185	75,931	45.69%	70,048	8.40%	
COMMISSIONERS	785,086	265,842	33.86%	283,631	-6.27%	
INDIGENT HEALTH CARE	4,709,387	2,260,181	47.99%	2,146,626	5.29%	
MENTAL HEALTH JUV EXP	360,011	45,239	12.57%	24,100	87.71%	
COVID 19 EXPENDITURES	-	1,278	N/A	(10,594)	-112.06%	
VACCINE HUB	-	-	N/A	-	N/A	
AUXILLARY COURTHOUSE- CT	-	24,924	N/A	(11,009)	-326.39%	
MAY SEVERE WEATHER	-	-	N/A	-	N/A	
NON-DEPARTMENTAL	11,778,041	3,914,262	33.23%	3,242,318	20.72%	
LEASE PAYMENTS	-	-	0.00%	-	N/A	
CAPITAL LEASES	562,787	562,787	100.00%	562,787	0.00%	
STATE MANDATED INDIGENT	2,250,000	1,579,298	70.19%	1,164,037	35.67%	
40TH JUDICIAL DISTRICT COUI	405,409	182,548	45.03%	131,720	38.59%	

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	<u>2024 Budget</u>	<u>YTD</u> <u>Rev/Exp as</u> <u>of 3/31/2024</u>	<u>% of Budget</u> <u>Received/</u> <u>Used</u>	<u>Prior Year</u> <u>YTD</u>	<u>Increase/</u> <u>(Decrease)</u> <u>from Prior</u> <u>Year</u>
378TH JUDICIAL DISTRICT COL	607,614	236,416	38.91%	197,802	19.52%
443RD JUDICIAL DISTRICT COL	426,889	194,361	45.53%	174,731	11.23%
INDIGENT DEFENSE	124,361	60,274	48.47%	62,144	-3.01%
ELECTIONS	1,539,098	686,033	44.57%	710,970	-3.51%
PURCHASING	598,946	272,684	45.53%	242,750	12.33%
<i>General Fund Expenditures (Continued)</i>					
DISTRICT CLERK	1,413,546	643,242	45.51%	628,474	2.35%
COUNTY CLERK	1,660,907	722,551	43.50%	660,063	9.47%
HIGHWAY PATROL	164,806	75,473	45.79%	60,159	25.46%
GAME WARDEN	-	-	0.00%	46	100.00%
COUNTY ATTORNEY	6,724,641	2,817,423	41.90%	2,721,470	3.53%
TAX COLLECTOR	2,058,265	941,877	45.76%	690,033	36.50%
CIVIL ENGINEER	1,347,535	423,507	31.43%	394,996	7.22%
COUNTY COURT AT LAW #1	625,925	237,887	38.01%	241,265	-1.40%
COUNTY COURT AT LAW #2	600,976	229,388	38.17%	225,230	1.85%
COUNTY COURT AT LAW #3	571,279	213,002	37.29%	217,319	-1.99%
COUNTY JUDGE	468,377	217,237	46.38%	161,897	34.18%
COUNTY TREASURER	430,211	174,470	40.55%	182,043	-4.16%
JUVENILE SERVICES	-	-	0.00%	(339)	0.00%
JUVENILE DETENTION	-	-	100.00%	-	100.00%
HUMAN RESOURCES AND SER	493,914	200,588	40.61%	193,679	3.57%
EMERGENCY MANAGEMENT	357,205	104,492	29.25%	127,191	-17.85%
FIRE MARSHAL	843,692	346,120	41.02%	305,393	13.34%
JUSTICE OF THE PEACE PCT.1	440,882	196,791	44.64%	170,105	15.69%
JUSTICE OF THE PEACE PCT.2	578,582	266,154	46.00%	241,600	10.16%
JUSTICE OF THE PEACE PCT.3	401,059	166,025	41.40%	179,187	-7.35%
JUSTICE OF THE PEACE PCT.4	453,315	193,746	42.74%	150,688	28.57%
CONSTABLE PCT.1	335,632	154,728	46.10%	109,928	40.75%
CONSTABLE PCT.2	348,668	155,020	44.46%	118,652	30.65%
CONSTABLE PCT.3	335,152	150,513	44.91%	108,309	38.97%
CONSTABLE PCT.4	326,416	106,802	32.72%	108,775	-1.81%
INTERFUND TRANSFERS	11,438,832	2,391,896	20.91%	5,906,107	-59.50%
DEBT RETIREMENT	9,267,500	-	0.00%	-	N/A
GRANT N - MENTAL HEALTH S	-	-	0.00%	-	N/A
	103,745,409	37,943,597	36.57%	36,615,036	3.63%
<i>Revenues Over/(Under) Expenditu</i>	32,278	34,260,341		25,367,217	
<i>Road & Bridge Funds - Revenues</i>					
ROAD & BRIDGE PCT. 1	4,213,444	1,513,927	35.93%	1,873,129	-19.18%
ROAD & BRIDGE PCT. 2	3,955,101	1,491,621	37.71%	1,980,558	-24.69%
ROAD & BRIDGE PCT. 3	3,371,080	1,559,628	46.26%	1,991,887	-21.70%
ROAD & BRIDGE PCT. 4	4,606,734	1,596,247	34.65%	1,968,544	-18.91%
	16,146,359	6,161,423	38.16%	7,814,118	-21.15%
<i>Road & Bridge Funds - Expenditures</i>					
ROAD & BRIDGE PCT. 1	4,213,444	641,605	15.23%	670,096	-4.25%
ROAD & BRIDGE PCT. 2	3,955,101	659,448	16.67%	962,555	-31.49%
ROAD & BRIDGE PCT. 3	3,371,080	1,074,371	31.87%	792,446	35.58%
ROAD & BRIDGE PCT. 4	4,606,734	948,477	20.59%	683,717	38.72%
	16,146,359	3,323,902	20.59%	3,108,814	6.92%
<i>Revenues Over/(Under) Expenditu</i>	-	2,837,521		4,705,304	
<i>Farm to Market Funds - Revenues</i>					
FARM TO MARKET 1	4,654,519	1,756,964	37.75%	1,540,248	14.07%
FARM TO MARKET 2	2,445,272	1,570,883	64.24%	1,440,856	9.02%

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FARM TO MARKET 3	2,371,852	1,567,586	66.09%	1,450,179	8.10%
FARM TO MARKET 4	3,165,891	1,819,232	57.46%	1,516,336	19.98%
	12,637,534	6,714,665	53.13%	5,947,618	12.90%
<i>Farm to Market Funds - Expenditures</i>					
FARM TO MARKET 1	4,654,519	525,304	11.29%	311,406	68.69%
FARM TO MARKET 2	2,445,272	411,916	16.85%	375,247	9.77%
FARM TO MARKET 3	2,371,852	297,988	12.56%	327,703	-9.07%
FARM TO MARKET 4	3,165,891	671,406	21.21%	575,440	16.68%
	12,637,534	1,906,613	15.09%	1,589,796	19.93%
<i>Revenues Over/(Under) Expenditu</i>	-	4,808,053		4,357,822	
<i>Interest & Sinking Funds - Revenues</i>					
SERIES 16 INTEREST & SINKIN	3,882,649	3,272,143	84.28%	3,227,335	1.39%
	3,882,649	3,272,143	84.28%	3,227,335	1.39%
<i>Interest & Sinking Funds - Expenditures</i>					
SERIES 16 INTEREST & SINKIN	3,882,649	2,984,694	76.87%	2,924,069	2.07%
	3,882,649	2,984,694	76.87%	2,924,069	2.07%
<i>Revenues Over/(Under) Expenditu</i>	-	287,449		303,266	
<i>Special Revenue Funds - Revenues</i>					
LATERAL ROADS	462,446	56,428	12.20%	66,617	-15.29%
COUNTY & DISTRICT COURT T	47,534	2,639	5.55%	1,339	97.12%
JUSTICE COURT TECHNOLOGY	241,234	10,891	4.51%	11,084	-1.74%
DC ARCHIVES RECORDS MAN/	186,497	5,376	2.88%	3,957	35.87%
JURY	417,684	250,268	59.92%	149,383	67.53%
LAW LIBRARY	297,744	123,158	41.36%	206,646	-40.40%
RECORDS MANAGEMENT	2,661,719	252,390	9.48%	229,635	9.91%
CC ARCHIVES RECORDS MAN/	2,156,567	237,925	11.03%	231,796	2.64%
FIRE MARSHAL SPECIAL FUND	226,013	21,734	9.62%	28,625	-24.07%
DISTRICT COURTS RECORDS T	249,368	7,545	3.03%	5,567	35.54%
DA CHECK PROCESSING	144,617	4,065	2.81%	3,906	4.06%
DA DRUG FORFEITURE	342,511	16,162	4.72%	45,796	-64.71%
GENERAL RECORDS MGMT/PR	849,321	84,359	9.93%	69,357	21.63%
COURTHOUSE SECURITY	521,882	72,787	13.95%	72,126	0.92%
COURT REC. PRESERVATION	198,006	17,491	8.83%	14,065	24.36%
ELECTION ADMIN FEES	54,000	19,461	36.04%	17,250	12.82%
SHERIFF FEDERAL FORFEITUR	567,917	47,495	8.36%	13,956	240.33%
COUNTY CLERK VITALS PRESI	51,679	4,785	9.26%	4,599	4.05%
SHERIFF SEIZURE	179,853	4,724	2.63%	3,323	42.14%
SHERIFF FORFEITURE	375,279	25,134	6.70%	21,744	15.59%
DA DRUG SEIZURE	537,194	37,903	7.06%	50,361	-24.74%
COURT FACILITY FEE FUND	218,100	39,429	0.00%	70,600	0.00%
OPIOID SETTLEMENT	299,683	370	0.00%	99,014	0.00%
CONSTABLE 2 FORFEITURE	1,467	18	1.26%	18	2.39%
CONSTABLE 1 FORFEITURE	181	-	0.00%	-	N/A
CONSTABLE 4 FORFEITURE	-	-	0.00%	-	N/A
TREASURER'S HELD PROPERTY	1,436	18	1.24%	17	2.36%
PAYROLL	-	-	0.00%	-	N/A
JUVENILE PROBATION FEES	78,906	3,097	100.00%	5,932	-47.79%
JJAEP	719,199	307,219	42.72%	322,140	-4.63%
TRUANCY & PREVENTION	75,625	5,247	6.94%	7,627	-31.21%
AMERICAN RESCUE PLAN ACT	25,111,433	643,957	2.56%	34,841,168	-98.15%
SPECIAL INVENTORY - TAX OF	-	-	N/A	-	N/A
DEBT RETIREMENT/REDUCTIO	-	-	N/A	-	N/A
CONSTABLE PCT LEOSE FUND	-	275,000	N/A	-	N/A
CONSTABLE PCT 2 LEOSE FUNI	-	26,529	N/A	-	N/A
CONSTABLE PCT 3 LEOSE FUNI	7,254	-	0.00%	-	N/A

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CONSTABLE PCT 4 LEOSE FUNI	6,451	1,652	25.61%	649	154.56%
SHERIFF OFFICE LEOSE FUND	4,231	-	0.00%	607	-100.00%
DISTRICT ATTORNEY LEOSE FI	4,547	1,545	33.97%	607	154.52%
COURT REPORTER SERVICES F	1,940	2,299	118.49%	776	
LANGUAGE ACCESS FUND	77,080	27,141	35.21%	10,007	171.23%
COURT INIT. GUARD/PUB PROI	30,201	7,716		6,068	
CLERK OF THE COURT - DISTR	20,000	-	0.00%	-	N/A
CLERK OF THE COURT - COUN	5,000	-	0.00%	-	N/A
SUBDIVISION INSPECTION FEE	15,000	2,775	18.50%	-	N/A
SEIZED FUNDS	-	81,842	N/A	-	N/A
VEHICLE REPLACEMENT FUNE	2,933,756	850,202	28.98%	472,450	79.96%
	40,380,555	3,578,776	8.86%	37,088,810	-90.35%
<i>Special Revenue Funds - Expenditures</i>					
LATERAL ROADS	417,146	-	0.00%	-	N/A
LATERAL ROADS	15,100	-	0.00%	-	
LATERAL ROADS	15,100	-	0.00%	-	
LATERAL ROADS	15,100	-	0.00%	-	
COUNTY & DISTRICT CT TECH	47,534	-	0.00%	-	N/A
JUSTICE COURT TECHNOLOGY	241,234	-	0.00%	-	N/A
DC ARCHIVES RECORDS MAN/	186,497	-	0.00%	-	N/A
JURY	417,684	235,945	56.49%	80,380	193.54%
LAW LIBRARY	297,744	145,792	48.97%	140,319	3.90%
RECORDS MANAGEMENT	2,661,719	43,056	1.62%	123,277	-65.07%
CC ARCHIVES RECORDS MAN/	2,156,567	359,824	16.69%	291,603	23.40%
FIRE MARSHAL SPECIAL FUND	226,013	6,423	2.84%	9,137	-29.70%
DISTRICT COURTS RECORDS T	249,368	-	0.00%	-	N/A
DA CHECK PROCESSING	144,617	103	0.07%	19	431.41%
DA DRUG FORFEITURE	342,511	485	0.14%	1,665	-70.85%
GENERAL RECORDS MGMT/PR	849,321	-	0.00%	-	N/A
COURTHOUSE SECURITY	521,882	-	0.00%	-	N/A
COURT REC. PRESERVATION	198,006	-	0.00%	-	N/A
ELECTION ADMIN FEES	54,000	39,461	73.08%	2,400	1544.21%
SHERIFF FEDERAL FORFEITUR	567,917	-	0.00%	266	-100.00%
COUNTY CLERK VITALS PRESI	51,679	4,667	9.03%	6,640	-29.71%
SHERIFF SEIZURE	179,853	-	0.00%	-	N/A
SHERIFF FORFEITURE	375,279	-	0.00%	69,089	-100.00%
DA DRUG SEIZURE	537,194	114,485	21.31%	78,843	-45.21%
COURT FACILITY FEE FUND	218,100	-	0.00%	-	N/A
OPIOID SETTLEMENT	299,683	-	0.00%	-	N/A
CONSTABLE 2 FORFEITURE	1,467	-	0.00%	-	N/A
CONSTABLE 1 FORFEITURE	181	-	0.00%	-	N/A
CONSTABLE 4 FORFEITURE	-	-	N/A	-	N/A
TRUANCY & PREVENTION	75,625	-	0.00%	-	N/A
AMERICAN RESCUE PLAN ACT	25,111,433	4,086,129	16.27%	2,096,438	94.91%
SPECIAL INVENTORY - TAX OF	-	-	N/A	-	N/A
TREASURER'S HELD PROPERTY	1,436	-	0.00%	-	N/A
JUVENILE PROBATION FEES	78,906	488	0.00%	6,945	-92.98%
JJAEP	719,199	342,510	47.62%	299,235	14.46%
CONSTABLE PCT LEOSE FUND	7,254	-	0.00%	-	N/A
CONSTABLE PCT 2 LEOSE FUNI	6,451	-	0.00%	-	N/A
CONSTABLE PCT 3 LEOSE FUNI	4,231	-	0.00%	-	N/A
CONSTABLE PCT 4 LEOSE FUNI	4,547	-	0.00%	-	N/A
SHERIFF OFFICE LEOSE FUND	77,080	-	0.00%	410	-100.00%
DISTRICT ATTORNEY LEOSE FI	1,940	-	0.00%	-	N/A
LANGUAGE ACCESS FUND	30,201	-	0.00%	-	N/A
COURT REPORTER SERVICES F	20,000	-	0.00%	-	
COURT INIT. GUARD/PUB PROI	5,000	-		-	
CLERK OF THE COURT - DISTR	25,000	-	0.00%	-	N/A
CLERK OF THE COURT - COUN	5,000	-	0.00%	-	N/A
SUBDIVISION INSPECTION FEE	15,000	-	0.00%	-	N/A
INTERFUND TRANSFERS	-	-	N/A	-	N/A
VEHICLE REPLACEMENT FUNE	2,933,756	371,830	12.67%	351,522	5.78%
	40,410,555	5,751,198	14.23%	3,558,188	61.63%
<i>Revenues Over/(Under) Expenditu</i>	<i>(30,000)</i>	<i>(2,172,422)</i>		<i>33,530,622</i>	

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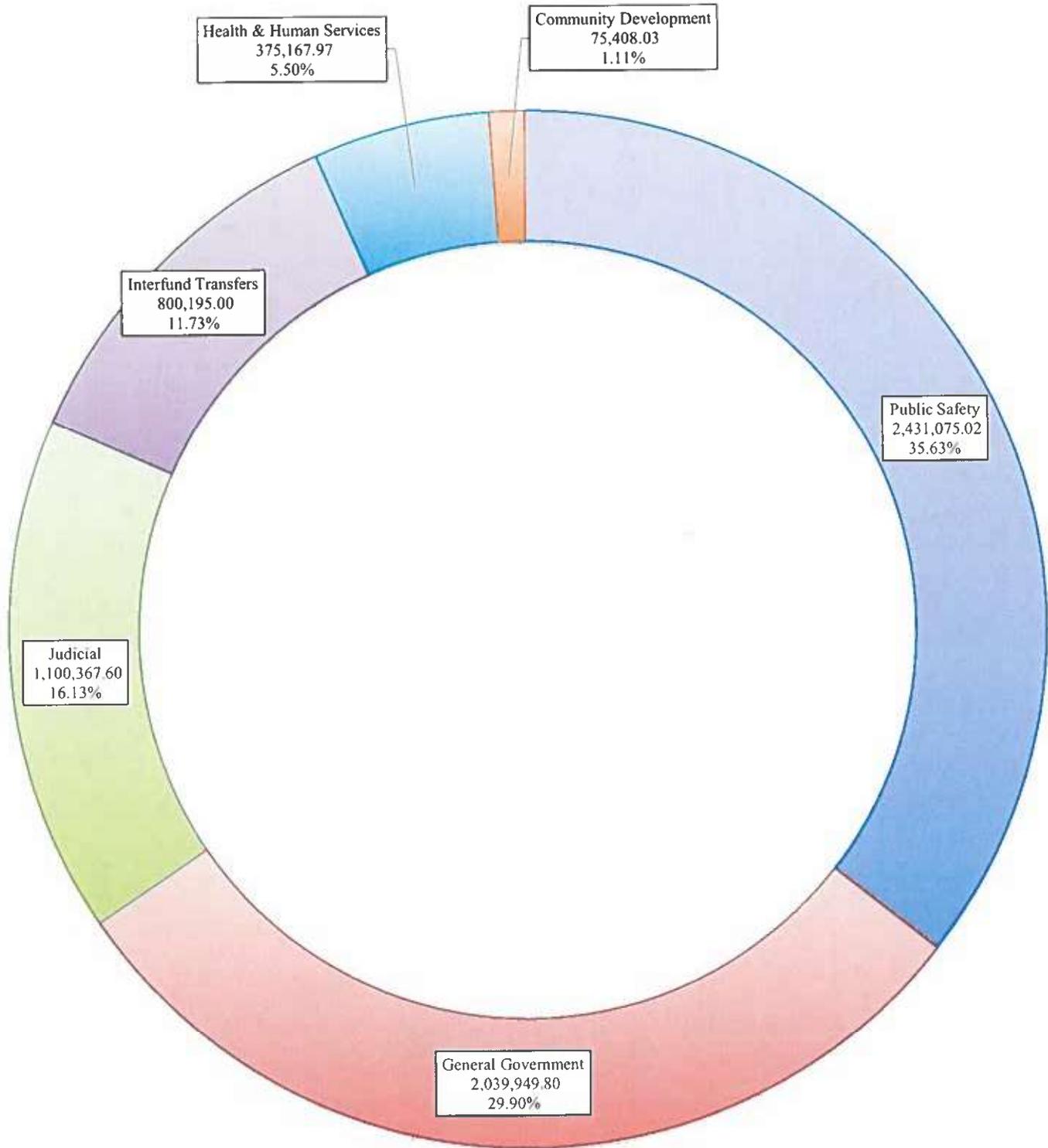
	<u>2024 Budget</u>	<u>YTD Rev/Exp as of 3/31/2024</u>	<u>% of Budget Received/ Used</u>	<u>Prior Year YTD</u>	<u>Increase/ (Decrease) from Prior Year</u>
<i>Capital Projects Funds - Revenues</i>					
ROAD IMPROVEMENT FUND	2,459,742	468,221	19.04%	418,323	11.93%
PERMANENT IMPROVEMENT	23,240,581	6,112,994	26.30%	8,118,723	-24.70%
ROW AVAILABLE	162,912	4,271	2.62%	6,091	-29.88%
ROAD DISTRICT 1	917,153	25,348	2.76%	20,732	22.26%
ROAD DISTRICT 5	16,437	451	2.74%	419	7.50%
ROAD DISTRICT 16	214,623	5,882	2.74%	4,285	37.27%
SERIES 19 BOND PROJECT	2,633,992	58,677	2.23%	62,196	-5.66%
	29,645,440	6,675,843	22.52%	8,630,770	-22.65%
<i>Capital Projects Funds - Expenditures</i>					
ROAD IMPROVEMENT FUND	2,459,742	286,711	11.66%	-	N/A
PERMANENT IMPROVEMENT	23,272,886	3,959,170	17.01%	810,644	388.40%
ROW AVAILABLE	162,912	-	0.00%	317,304	-100.00%
ROAD DISTRICT 1	917,153	-	0.00%	-	N/A
ROAD DISTRICT 5	16,437	-	0.00%	-	N/A
ROAD DISTRICT 16	214,623	-	0.00%	-	N/A
SERIES 19 BOND PROJECT	2,633,992	917,952	34.85%	248,361	269.60%
	29,677,745	5,163,833	17.40%	1,376,308	275.19%
<i>Revenues Over/(Under) Expenditu</i>	<i>(32,305)</i>	<i>1,512,009</i>		<i>7,254,462</i>	

<i>Other Funds - Revenues</i>					
TRUST AND AGENCY FUND	-	-	0.00%	-	0.00%
LEVEE 2	349,701	19,310	5.52%	18,605	3.79%
LEVEE 3	355,244	80,355	22.62%	62,860	27.83%
LEVEE 4	8,365	213	2.55%	218	-2.24%
	713,310	99,879	14.00%	81,683	22.28%
<i>Other Funds - Expenditures</i>					
TRUST AND AGENCY FUND	-	-	0.00%	-	N/A
LEVEE 2	349,701	-	0.00%	40,800	-100.00%
LEVEE 3	355,244	-	0.00%	-	N/A
LEVEE 4	8,365	-	0.00%	-	N/A
	713,310	-	0.00%	40,800	-100.00%
<i>Revenues Over/(Under) Expenditu</i>	<i>-</i>	<i>99,879</i>		<i>40,883</i>	

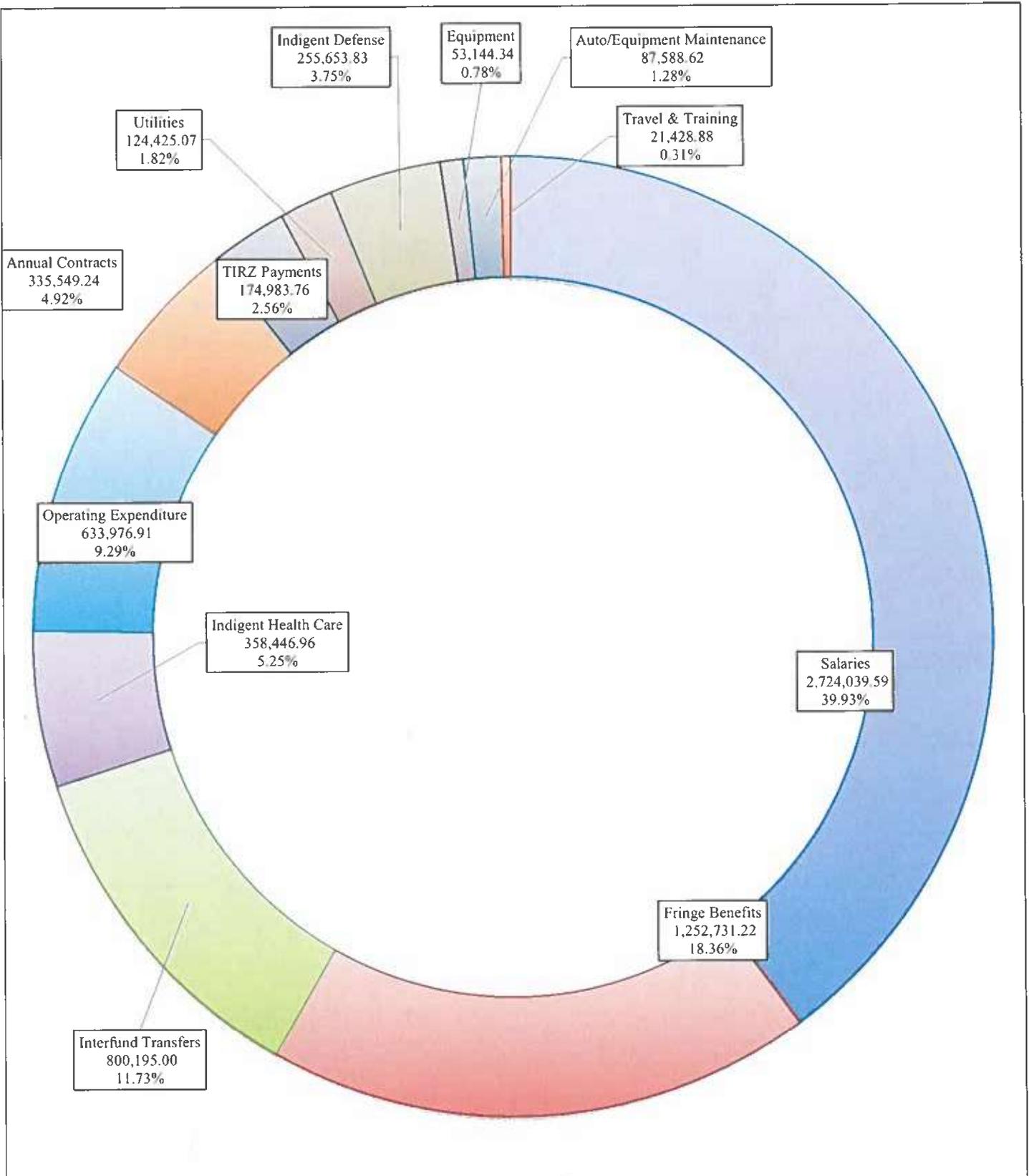
<i>Summary</i>					
REVENUE SUMMARY	207,183,534	98,706,666	47.64%	124,772,587	-20.89%
EXPENDITURE SUMMARY	207,213,561	57,073,837	27.54%	49,213,011	15.97%
<i>Revenues Over/(Under) Expenditu \$</i>	<i>(30,026.68)</i>	<i>41,632,829</i>		<i>75,559,576</i>	

Statement of Revenues, Expenditures, and changes in Fund March 2024

	General Fund	R&B #1	R&B #2	R&B #3	R&B #4	F/M #1	F
REVENUES							
Property Taxes	\$ 1,232,026.88	\$ 19,735.34	\$ 19,735.34	\$ 19,735.34	\$ 19,735.34	\$ 29,157.78	\$
Mixed Beverage Taxes	-	-	-	-	-	-	-
License and permits	-	-	-	-	-	-	-
Fines & Fees	645,813.98	52,111.25	52,111.24	52,111.21	52,111.20	-	-
Charges for Services	111,056.94	-	-	-	-	-	-
Grant Revenue	7,692.50	-	-	-	-	-	-
Intergovernmental	39,456.15	-	-	-	-	4,124.40	-
Interfund Transfers	-	-	-	-	-	-	-
Investment income	349,866.33	15,982.42	14,147.73	8,277.55	15,672.00	18,744.47	-
Sale of Equipment	-	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-	-
Miscellaneous	259,288.23	958.10	-	617.00	-	-	-
Total Revenues	2,645,201.01	88,787.11	85,994.31	80,741.10	87,518.54	52,026.65	
EXPENDITURES							
General Government	2,039,949.80	-	-	-	-	-	-
Public Safety	2,431,075.02	-	-	-	-	-	-
Judicial	1,100,367.60	-	-	-	-	-	-
Community Development	75,408.03	-	-	-	-	-	-
Infrastructure and Environmental	-	101,488.99	86,182.28	132,496.59	120,300.52	107,510.57	-
Interfund Transfers	800,195.00	-	-	-	-	-	-
Health and Human Services	375,167.97	-	-	-	-	-	-
Corrections & Rehabilitation	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-	-	-
Total Expenditures	6,822,161.42	101,488.99	86,182.28	132,496.59	120,300.52	107,510.57	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(4,176,962.41)	(12,701.88)	(187.97)	(51,755.49)	(32,781.98)	(55,483.92)	
OTHER FINANCING SOURCES (USES)							
Issuance of Long Term Debt	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-
Insurance Recoveries	-	-	-	-	-	-	-
Operating Transfers In	-	-	-	-	-	-	-
Operating Transfers Out	\$ -	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	
NET CHANGE IN FUND BALANCES	(4,176,962.41)	(12,701.88)	(187.97)	(51,755.49)	(32,781.98)	(55,483.92)	
FUND BALANCE, BEGINNING	\$ 76,675,715.02	\$ 2,757,873.95	\$ 2,360,192.68	\$ 1,531,227.01	\$ 2,494,433.28	\$ 3,690,026.20	\$ 1.
PRIOR PERIOD ADJUSTMENT							
FUND BALANCE, ENDING	\$ 72,498,752.61	\$ 2,745,172.07	\$ 2,360,004.71	\$ 1,479,471.52	\$ 2,461,651.30	\$ 3,634,542.28	\$ 1.



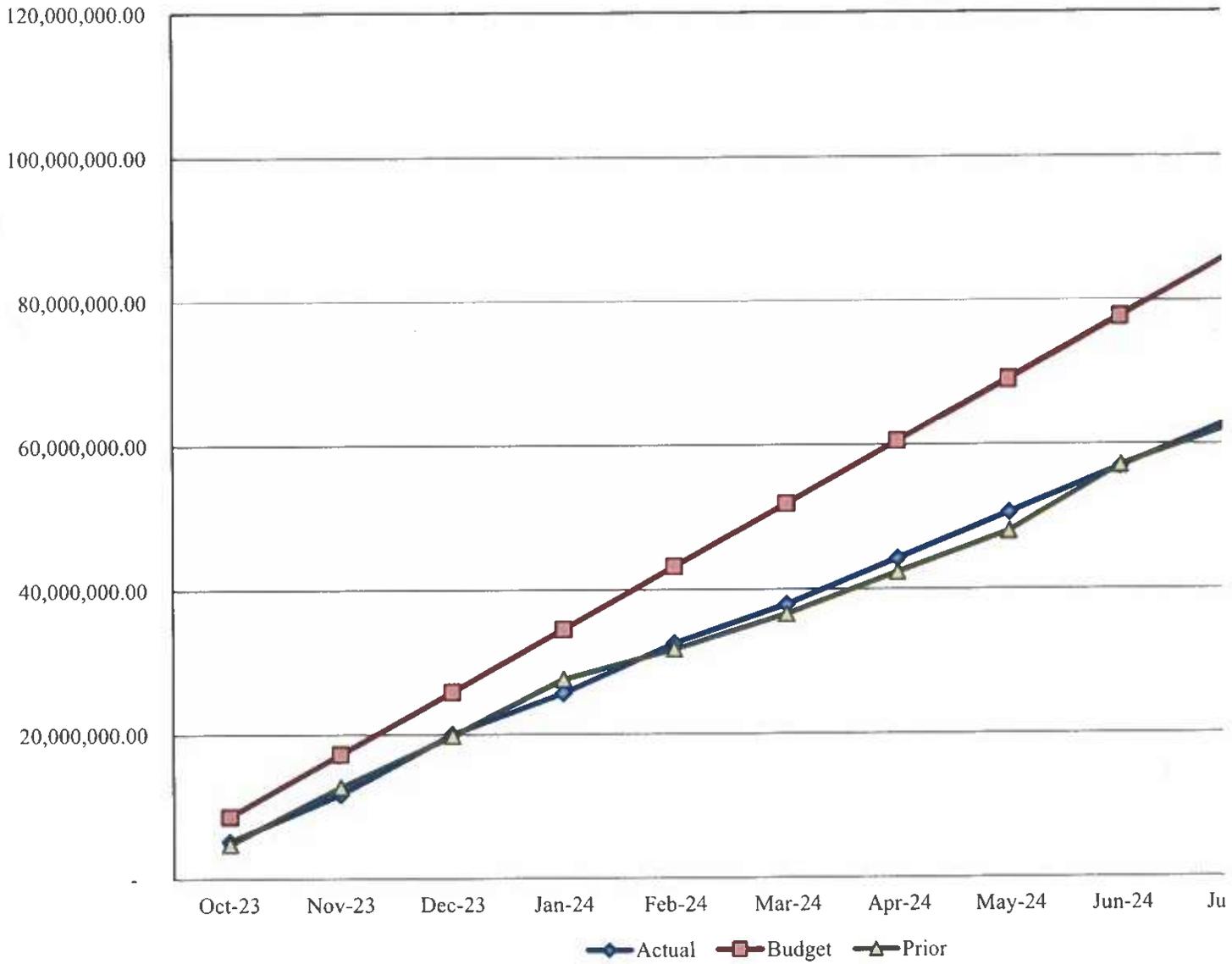
March 2024 Expenditures
General Fund



Ellis County
 March 2024 Expenditures
 General Fund

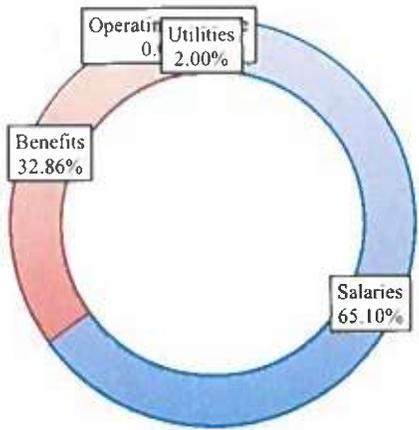
General Fund

Expenditure Projection FY2021

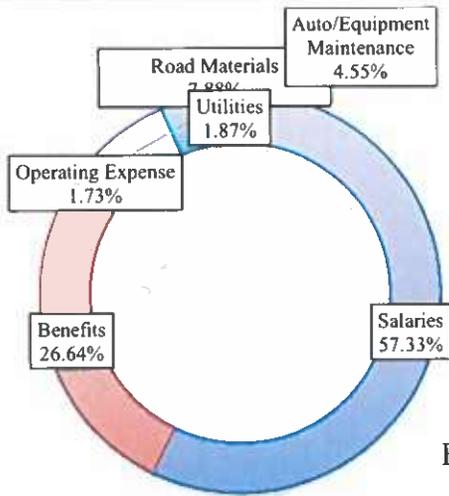
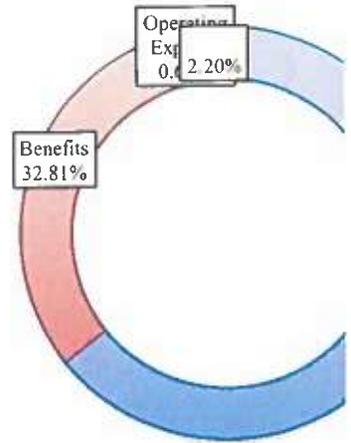


Road & Bridge Expenditure Summary -

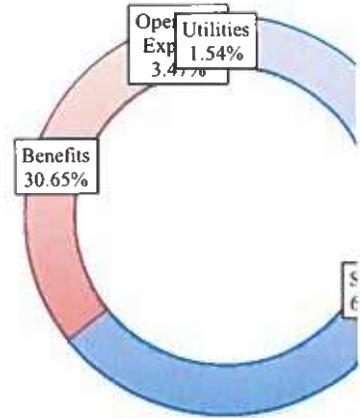
	R&B #1	R&B #2	R&B #3
Salaries	\$ 66,068.83	\$ 55,418.70	\$ 75,962.27
Benefits	33,350.08	28,279.48	35,298.55
Operating Expense	36.64	585.39	2,285.59
Road Materials			10,440.00
Auto/Equipment Maintenance			6,026.64
Equipment/Leases			
Utilities	2,033.44	1,898.71	2,483.54
Debt Service - Interest			
Debt Service - Principal			
	\$ 101,488.99	\$ 86,182.28	\$ 132,496.59



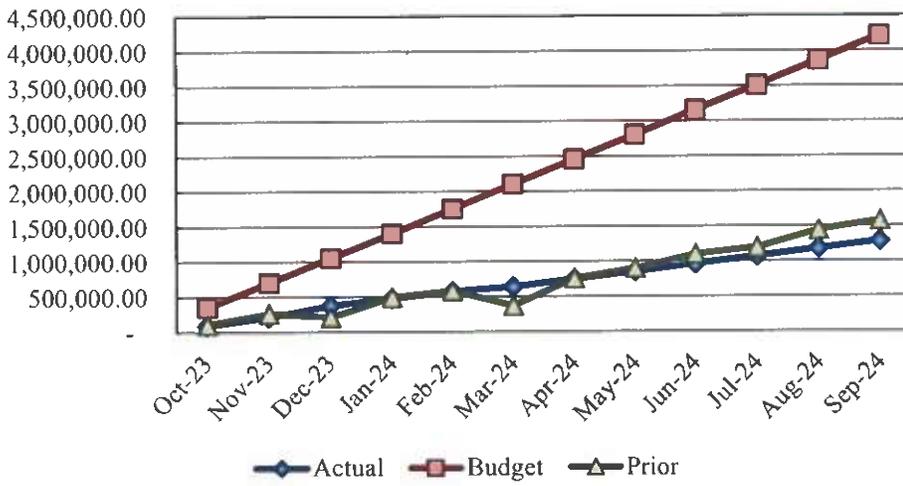
R&B 1
Expenditure Summary
March 2024
\$101,488.99



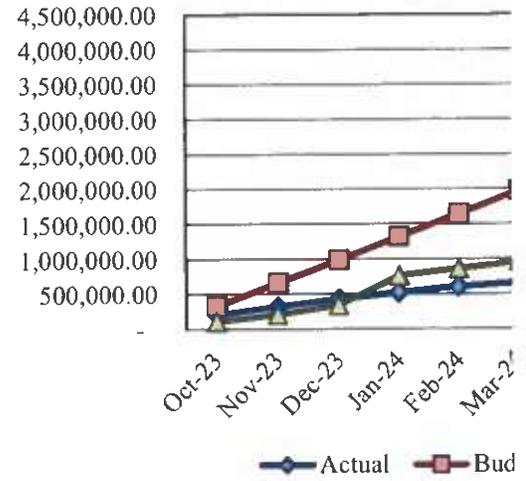
R&B 3
Expenditure Summary
March 2024
\$132,496.59



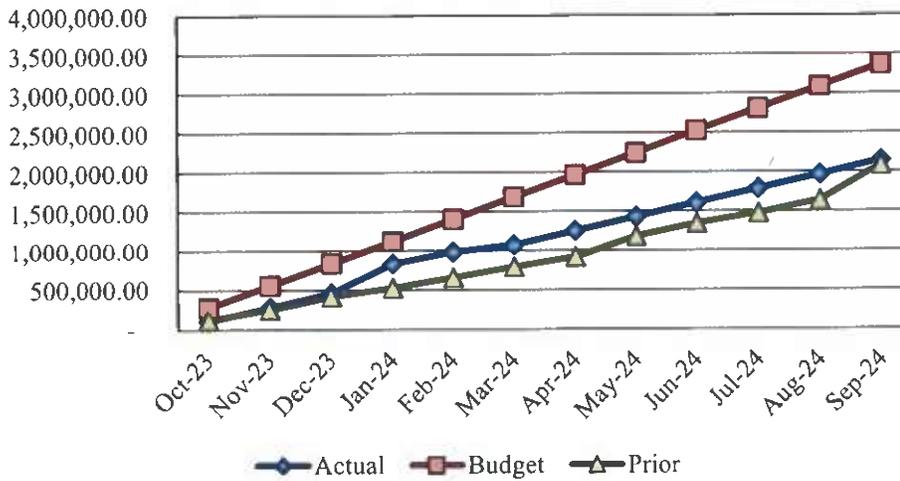
Road & Bridge Pct. #1 Expenditure Projection FY2021



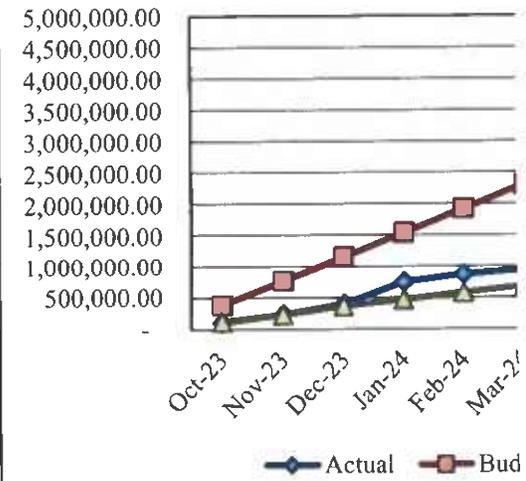
Road & Bridge Expenditure Projec



Road & Bridge Pct. #3 Expenditure Projection FY2021

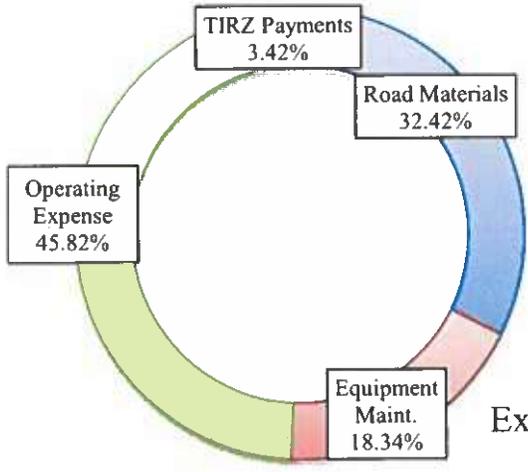


Road & Bridge Expenditure Projec

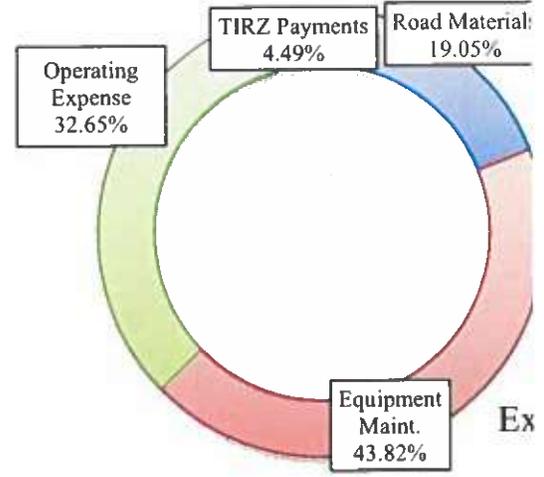


Farm to Market Expenditure Summary - N

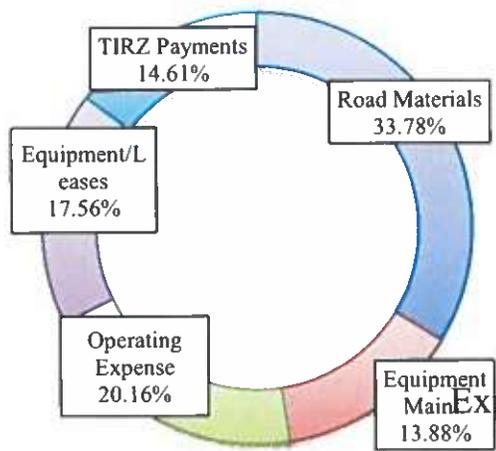
	F/M #1	F/M #2	F/M #3	
Road Materials	\$ 34,860.04	\$ 15,611.55	\$ 8,500.66	\$
Equipment Maint.	19,712.64	35,915.65	3,492.19	
Operating Expense	49,260.51	26,761.17	5,074.45	
Equipment/Leases			4,420.00	
TIRZ Payments	3,677.38	3,677.38	3,677.38	
	\$ 107,510.57	\$ 81,965.75	\$ 25,164.68	\$



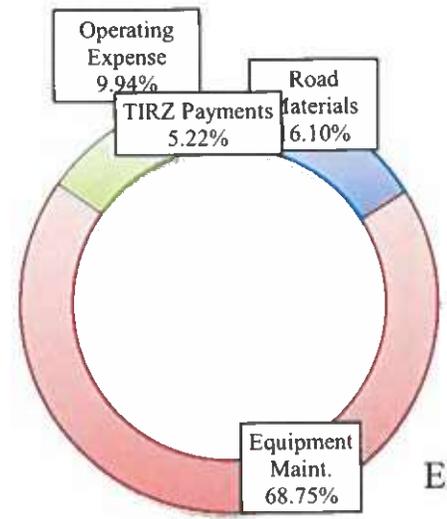
F/M 1
Expenditure Summary
March 2024
\$107,510.57



Ex

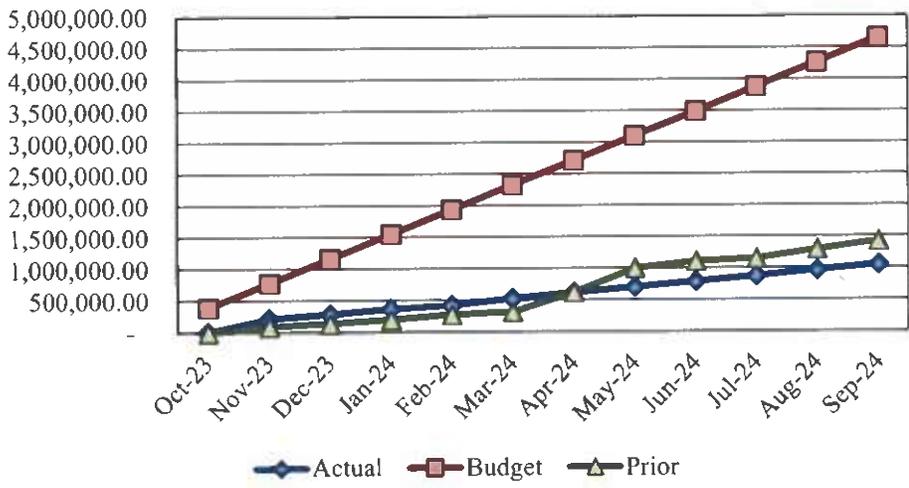


F/M 3
Expenditure Summary
March 2024
\$25,164.68

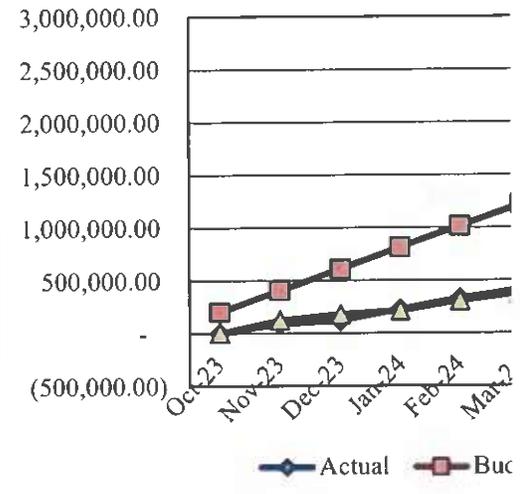


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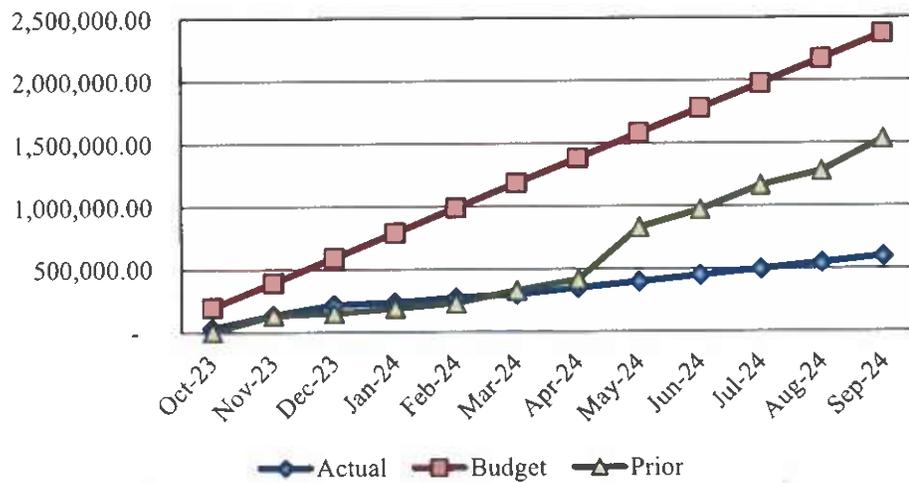
Farm to Market Pct. #1
Expenditure Projection FY2021



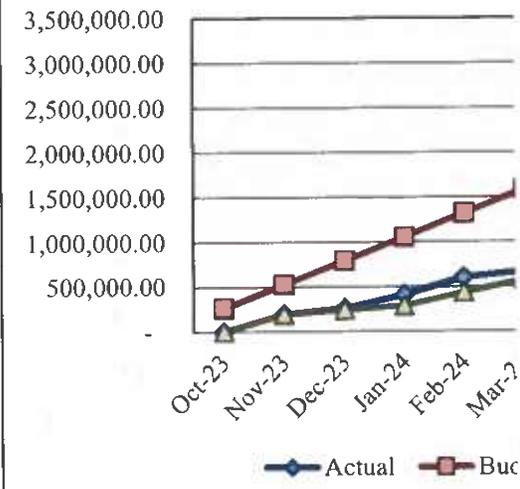
Farm to Mark
Expenditure Projec



Farm to Market Pct. #3
Expenditure Projection FY2021



Farm to Mark
Expenditure Projec



ELLIS COUNTY COMMISSIONERS COURT
OFFICIAL MINUTES – APRIL 16, 2024

THE ELLIS COUNTY COMMISSIONERS COURT MET ON TUESDAY, APRIL 16, 2024, AT 2:00 P.M., IN THE HISTORIC ELLIS COUNTY COURTHOUSE, COMMISSIONERS COURTROOM (2ND FLOOR) 101 W. MAIN STREET, WAXAHACHIE, TEXAS AT WHICH TIME THE FOLLOWING WAS DISCUSSED AND CONSIDERED, TO-WIT:

MEMBERS PRESENT:

COUNTY JUDGE TODD LITTLE

COUNTY CLERK: KRYSTAL VALDEZ

COMMISSIONERS:

PRECINCT 1 COMMISSIONER RANDY STINSON

PRECINCT 2 COMMISSIONER LANE GRAYSON

PRECINCT 3 COMMISSIONER LOUIS PONDER

PRECINCT 4 COMMISSIONER KYLE BUTLER

OPENING COURT:

COUNTY JUDGE CALLS MEETING TO ORDER, DECLARES QUORUM AND DECLARES NOTICES LEGALLY POSTED PURSUANT TO OPEN MEETINGS ACT.

MOTION TO OPEN COURT BY COMMISSIONER GRAYSON, SECONDED BY COMMISSIONER STINSON, MOTION CARRIED

INVOCATION AND PLEDGE OF ALLEGIANCE: PRECINCT 4 COMMISSIONER KYLE BUTLER

RECOGNITIONS

R.1 PROCLAMATION RECOGNIZING CHILD ABUSE PREVENTION MONTH IN ELLIS COUNTY.

CONSENT AGENDA: MINUTE ORDER 211.24

ADMINISTRATIVE:

A.1 APPROVING REGULAR BILLS, PAYROLL AND OFFICER'S REPORTS. – *COUNTY TREASURER CHERYL CHAMBERS*

A.2 APPROVING OF COMMISSIONERS' COURT REGULAR MEETING MINUTES FROM APRIL 2, 2024. – *COUNTY CLERK KRYSTAL VALDEZ*

A.3 APPROVING OF COMMISSIONERS' COURT SPECIAL MEETING MINUTES FROM APRIL 11, 2024. – *COUNTY CLERK KRYSTAL VALDEZ*

A.4 APPROVING OF THE JUSTICE OF THE PEACE, PRECINCT 1 MONTHLY REPORT FOR MARCH 2024, PURSUANT TO LOCAL GOVERNMENT CODE §114.044. – *THE HONORABLE CHRIS MACON, JP PRECINCT 1*

A.5 APPROVING OF THE JUSTICE OF THE PEACE, PRECINCT 2 MONTHLY REPORT FOR MARCH 2024, PURSUANT TO LOCAL GOVERNMENT CODE §114.044. – *THE HONORABLE JACKIE MILLER JR, JP PRECINCT 2*

A.6 APPROVING OF THE JUSTICE OF THE PEACE, PRECINCT 3 MONTHLY REPORT FOR MARCH 2024, PURSUANT TO LOCAL GOVERNMENT CODE §114.044. – *THE HONORABLE DAN COX, JP PRECINCT 3*

- A.7 APPROVING OF THE DEPARTMENT OF DEVELOPMENTS MONTHLY REPORT FOR MARCH 2024, PURSUANT TO LOCAL GOVERNMENT CODE §114.044. – *DEPARTMENT OF DEVELOPMENT DIRECTOR ALBERTO MARES*
- A.8 APPROVING FOR THE COUNTY JUDGE TO SIGN THE TEXAS ASSOCIATION OF COUNTIES (TAC) HEALTH & EMPLOYEE BENEFITS POOL (HEBP) MEMBER CONTACT DESIGNATION CHANGE FORM TO CHANGE THE BILLING AND PRIMARY CONTACT FROM THERESA TAYLOR TO SHARON MANCILLA. – *ACTING HUMAN RESOURCES DIRECTOR SHARON MANCILLA*
- A.9 APPROVING OF AN INTERLOCAL AGREEMENT BETWEEN ELLIS COUNTY AND EMERGENCY SERVICE DISTRICT #7 FOR TAX COLLECTION SERVICES, PURSUANT TO TEXAS PROPERTY TAX CODE §6.24 AND TEXAS GOVERNMENT CODE §79.011. – *TAX ASSESSOR/COLLECTOR RICHARD ROZIER*
- A.10 APPROVING OF AN INTERLOCAL AGREEMENT BETWEEN ELLIS COUNTY AND EMERGENCY SERVICE DISTRICT #9 FOR TAX COLLECTION SERVICES, PURSUANT TO TEXAS PROPERTY TAX CODE §6.24 AND TEXAS GOVERNMENT CODE §79.011. – *TAX ASSESSOR/COLLECTOR RICHARD ROZIER*
- A.11 APPROVING OF AN INTERLOCAL AGREEMENT BETWEEN ELLIS COUNTY AND MUNICIPAL UTILITY DISTRICT NO. 1B FOR TAX COLLECTION SERVICES, PURSUANT TO TEXAS PROPERTY TAX CODE §6.24 AND TEXAS GOVERNMENT CODE §79.011. – *TAX ASSESSOR/COLLECTOR RICHARD ROZIER*
- A.12 APPROVING OF AN INTERLOCAL AGREEMENT BETWEEN ELLIS COUNTY AND ELLIS COUNTY FRESH WATER SUPPLY DISTRICT NO. 1 FOR TAX COLLECTION SERVICES, PURSUANT TO TEXAS PROPERTY TAX CODE §6.24 AND TEXAS GOVERNMENT CODE §79.011. – *TAX ASSESSOR/COLLECTOR RICHARD ROZIER*
- A.13 APPROVING OF AN INTERLOCAL AGREEMENT BETWEEN ELLIS COUNTY AND FERRIS PUBLIC IMPROVEMENT DISTRICT NO. 1 (SHAW CREEK) FOR TAX COLLECTION SERVICES, PURSUANT TO LOCAL GOVERNMENT CODE §372. – *TAX ASSESSOR/COLLECTOR RICHARD ROZIER*
- A.14 APPROVING OF AN INTERLOCAL AGREEMENT BETWEEN ELLIS COUNTY AND FERRIS PUBLIC IMPROVEMENT DISTRICT NO. 1 (SHAW CREEK) O&M FOR TAX COLLECTION SERVICES, PURSUANT TO LOCAL GOVERNMENT CODE §372. – *TAX ASSESSOR/COLLECTOR RICHARD ROZIER*
- A.15 APPROVING OF AN INTERLOCAL AGREEMENT BETWEEN ELLIS COUNTY AND WOODSTONE PUBLIC IMPROVEMENT DISTRICT NO. 2 (FERRIS) FOR TAX COLLECTION SERVICES, PURSUANT TO LOCAL GOVERNMENT CODE §372. – *TAX ASSESSOR/COLLECTOR RICHARD ROZIER*
- A.16 APPROVING TO APPOINT KANDI SHAW AND SHANNAN LAMPIER TO THE ELLIS COUNTY CHILD WELFARE BOARD FOR A THREE-YEAR TERM THAT WILL BEGIN ON MAY 1, 2024 AND END ON APRIL 30, 2027. – *COUNTY JUDGE TODD LITTLE*
- A.17 APPROVING FOR THE COUNTY JUDGE TO SIGN THE REVISED INTERLOCAL COOPERATION CONTRACT FOR THE TEXAS DEPARTMENT OF PUBLIC SAFETY FAILURE TO APPEAR PROGRAM. THIS REVISION IS TO ENSURE THE PROGRAM ADHERES TO AND IS IN COMPLIANCE WITH RELEVANT CHANGES THAT OCCURRED IN THE 88TH LEGISLATIVE SESSION. – *COUNTY CLERK KRYSTAL VALDEZ*

FINANCIAL:

- F.1 APPROVING TO AWARD COURT-APPOINTED SPECIAL ADVOCATES OF ELLIS COUNTY (CASA) COUNTY GRANT PROGRAM IN THE AMOUNT OF \$50,000.00 FOR THE FY24 YEARLY CONTRIBUTION. – *COUNTY JUDGE TODD LITTLE*
- F.2 APPROVING FOR THE ELLIS COUNTY OFFICE OF EMERGENCY MANAGEMENT (OEM) TO APPLY AND ACCEPT GRANT FUNDS FROM THE CITIES READINESS INITIATIVE (DRI) FOR FY2025 (EFFECTIVE JULY 1, 2024)

THROUGH JUNE 30, 2025) IN THE AMOUNT OF \$81,207.00. ONCE APPROVED, GRANT FUNDS WILL BE ACCEPTED IN THE LINE ITEM 001-0430-50940. – *EM COORDINATOR MICHAELA SANDEFER*

- F.3 APPROVING FOR THE COUNTY JUDGE TO SIGN AMENDMENT P00001 OF SOLICITATION/MODIFICATION OF CONTRACT BETWEEN ELLIS COUNTY AND BARDWELL ILE CONTRACT. DUE TO LEO NOT PATROLLING ALL OF THE ESTIMATED HOURS FOR THE SUMMER OF 2023, CAUSING A DE-OBLIGATION OF \$4,972.00 (AMOUNT HAS BEEN ROUNDED UP). ORIGINAL FUNDING WAS \$36,789.84 AND ONLY USED \$31,818.24 – A DIFFERENCE OF \$4,971.60. – *SHERIFF BRAD NORMAN*
- F.4 APPROVING FOR THE TAX ASSESSOR/COLLECTOR TO DISBURSE PROPERTY TAX REFUNDS IN THE AMOUNT OF \$31,821.51. - *COUNTY AUDITOR STACI PARR*
- F.5 FY2024 LINE-ITEM TRANSFER – *COUNTY ENGINEER TED KANTOR*
DECREASE 001-0375-508820 (BOOKS) BY \$300.00
DECREASE 001-0375-508020 (EQUIPMENT) BY \$1,000.00
INCREASE 001-0375-508190 (COMPUTER EQUIPMENT) BY \$1,300.00
- F.6 FY2024 LINE-ITEM TRANSFER – *THE HONORABLE JACKIE MILLER, JR., JP, PRECINCT 2*
DECREASE 001-0520-508350 (TRAINING) BY \$2,000.00
INCREASE 001-0520-508050 (CONFERENCE) BY \$2,000.00
- F.7 FY2024 LINE-ITEM TRANSFER – *LAW LIBRARY DIRECTOR SAFAA CLOUD*
DECREASE 019-0919-508020 (EQUIPMENT) BY \$1,500.00
DECREASE 019-0919-508070 (OPERATING EXPENDITURES) BY \$700.00
INCREASE 019-0919-508820 (BOOKS) BY \$2,200.00
- F.8 FY2024 LINE-ITEM TRANSFER – *MAINTENANCE DIRECTOR KEITH ROBERTS*
DECREASE 001-0020-508080 (AUTO GAS) BY \$150.00
INCREASE 001-0020-508090 (AUTO REPAIRS) BY \$150.00
- F.9 FY2024 LINE-ITEM TRANSFER – *PRECINCT 4 COMMISSIONER KYLE BUTLER*
DECREASE 012-0755-508070 (OPERATING EXPENDITURES) BY \$25,000.00
INCREASE 012-0755-509090 (REPAIRS & PARTS) BY \$25,000.00

MOTION TO APPROVE BY COMMISSIONER GRAYSON, SECONDED BY COMMISSIONER BUTLER, MOTION CARRIED

REGULAR AGENDA – DISCUSSION, CONSIDERATION AND ACTION:

DEPARTMENT OF DEVELOPMENT

MINUTE ORDER 212.24 (1.1) APPROVING A PLAT OF ROLLING ACRES, LOTS 8R1 & 8R2, BEING A REPLAT OF ROLLING ACRES, LOT 8. THE PROPERTY CONTAINS ± 2.45 ACRES OF LAND LOCATED ± 1,255 FEET SOUTHEAST OF THE INTERSECTION OF YOUNGBLOOD ROAD AND BROADHEAD ROAD, IN THE EXTRATERRITORIAL JURISDICTION (ETJ) OF WAXAHACHIE, ROAD AND BRIDGE PRECINCT NO. 1.

PUBLIC PARTICIPATION: STEPHANIE SCHAEFFER, WAXAHACHIE

MOTION TO APPROVE BY COMMISSIONER STINSON, SECONDED BY COMMISSIONER GRAYSON, MOTION CARRIED

MINUTE ORDER 213.24 (1.2) APPROVING A PLAT OF SEARCY ADDITION, LOT 5A & 5B, BEING A REPLAT OF PERSIMMON BRANCH ESTATES, LOT 5. THE PROPERTY CONTAINS ± 10.00 ACRES OF LAND LOCATED ± 2,455 FEET NORTH OF THE INTERSECTION OF STACKS ROAD AND SLATE ROCK ROAD, ENNIS, ROAD AND BRIDGE PRECINCT NO. 1.

PUBLIC PARTICIPATION: CLAIRE PRITCHETT, ENNIS; BARBARA SEARCY, ENNIS

MOTION TO APPROVE BY COMMISSIONER STINSON, SECONDED BY COMMISSIONER GRAYSON, MOTION CARRIED

MINUTE ORDER 214.24 (1.3) APPROVING A PLAT OF SIGALA ADDITION, LOT 1R & 2R, BEING A REPLAT OF SIGALA ADDITION, LOT 1 & 2. THE PROPERTY CONTAINS ± 5.390 ACRES OF LAND ± 3,715 FEET SOUTHEAST OF THE INTERSECTION OF FM 879 AND FM 878, WAXAHACHIE, ROAD AND BRIDGE PRECINCT NO. 1, SUBJECT TO THE FOLLOWING CONDITION:

1. EACH LOT SHALL HAVE AT LEAST 150 FEET OF PUBLIC ROAD FRONTAGE PRIOR TO THE FILING OF THE FINAL PLAT. *(THE APPLICANT AND SURVEYOR HAVE ALREADY AGREED TO THIS, BUT AT THE TIME OF THIS REPORT, STAFF HAD NOT RECEIVED AN UPDATED PLAT WITH THE REQUESTED CHANGE.)*

MOTION TO APPROVE BY COMMISSIONER STINSON, SECONDED BY COMMISSIONER GRAYSON, MOTION CARRIED

PURCHASING

MINUTE ORDER 215.24 (2.1) APPROVING FOR THE COUNTY JUDGE TO EXECUTE A CONTRACT WITH CROWDER GULF, LLC (TERTIARY) FOR RFP-2023-002 DEBRIS REMOVAL.

MOTION TO APPROVE BY JUDGE LITTLE, SECONDED BY COMMISSIONER GRAYSON, MOTION CARRIED

MINUTE ORDER 216.24 (2.2) DECLARING THE LISTED ITEMS FROM ROAD & BRIDGE PRECINCTS 3 AND 4 AS SURPLUS TO BE DISPOSED OF IN ACCORDANCE WITH LOCAL GOVERNMENT CODE §263.

LOT #	DEPT.	DESCRIPTION
1	PCT 4	SALT DOGG SPREADER FOR PICK UP/EXTRA CONTROL BOX & WIRING HARNESS
2	PCT 4	COLEMAN COOK STOVE – USED, CONDITION UNKNOWN
3	PCT 4	BRAKE DRUM DOLLY – USED, CONDITION UNKNOWN
4	PCT 4	GAS BOTTLE DOLLY – USED, CONDITION UNKNOWN
5	PCT 4	WHEEL DOLLY – USED, CONDITION UNKNOWN
6	PCT 4	SMALL BLOCK ENGINE STAND – USED, CONDITION UNKNOWN
7	PCT 4	2EA GAS POWERED POST DRIVERS – COND. UNKNOWN (2 ATTACHMENTS FOR EACH DRIVER, USED)
8	PCT 4	NERF BAR STEPS FROM 2023 FORD F-250 – USED, CONDITION UNKNOWN
9	PCT 4	PANCAKE COMPRESSOR, AIR TANK, STIHL BLOWER, RIGID SHOPVAC, MISC. TOOLS – USED, COND. UNKNOWN
10	PCT 4	2EA FORD HEADACHE RACKS – USED, CONDITION UNKNOWN
11	PCT 4	SMALL PARTS WASHER – NEEDS MOTOR – USED, CONDITION UNKNOWN

12	PCT 4	PAYLOAD OVER RAIL TRUCK TOOLBOX – USED, CONDITION UNKNOWN
13	PCT 4	TRACTOR SUPPLY TOOLBOX – USED, CONDITION UNKNOWN
14	PCT 4	KOBALT TOOLBOX – NEVER USED
15	PCT 4	2018 NEW HOLLAND TRACTOR W/BACKHOE – PRECINCT 4 VIN: NHHH02474
16	PCT 3	1996 PETERBILT – PCT 3 VIN: 1XP5DB8X9TD418074
17	PCT 3	2007 CHEVROLET TRUCK – PCT 3 VIN: 1GCGC13U07F124660
18	PCT 3	5100 BUCKET FOR JOHN DEERE TRACTOR
19	PCT 3	2000 FORD F350 4x4 – PCT 3 VIN: 1FTSW31F1YEE01356

MOTION TO APPROVE BY COMMISSIONER PONDER, SECONDED BY COMMISSIONER BUTLER, MOTION CARRIED

ADMINISTRATIVE

RECESS TO EXECUTIVE SESSION 2:52 P.M.

MOTION TO RECESS BY COMMISSIONER GRAYSON, SECONDED BY COMMISSIONER STINSON, MOTION CARRIED

- 4.2 PURSUANT TO GOVERNMENT CODE §551.074, DELIBERATION OF THE APPOINTMENT, EMPLOYMENT, EVALUATION, AND DUTIES OF A PUBLIC OFFICER, SPECIFICALLY FOR REVIEW OF ELLIS COUNTY JP4 CANDIDATES.

RECONVENED TO REGULAR SESSION 3:17 P.M.

MOTION TO RECONVENE BY COMMISSIONER BUTLER, SECONDED BY COMMISSIONER PONDER, MOTION CARRIED

MINUTE ORDER 217.24 (3.1) APPROVING THE APPOINTMENT OF MIKE MCKENNA AS JUSTICE OF THE PEACE, PRECINCT 4. – *COUNTY JUDGE TODD LITTLE*

PUBLIC PARTICIPATION: ASHLEY COLLINS, MIDLOTHIAN; JJ BROOKSHIRE, MIDLOTHIAN; TERESA AGUILAR, MIDLOTHIAN; SHARON TRYON, WAXAHACHIE; RANDY BELLOMY, OVILLA

MOTION TO APPROVE BY COMMISSIONER GRAYSON, SECONDED BY COMMISSIONER STINSON, MOTION CARRIED, WITH COMMISSIONER PONDER VOTING NO

MINUTE ORDER 218.24 (3.2) APPROVING TO APPOINT SHARON MANCILLA AS THE ELLIS COUNTY HUMAN RESOURCES DIRECTOR. – *COUNTY JUDGE TODD LITTLE*

MOTION TO APPROVE BY COMMISSIONER BUTLER, SECONDED BY COMMISSIONER PONDER, MOTION CARRIED

NO ACTION (3.3) PRESENTATION AND ACTION TO ACCEPT THE FY2023 ANNUAL COMPREHENSIVE FINANCIAL REPORT AND SINGLE AUDIT BY PATILLO BROWN AND HILL, LLP. – *COUNTY AUDITOR STACI PARR*

MINUTE ORDER 219.24 (3.4) APPROVING OF AN ENGAGEMENT LETTER FOR GRS CONSULTING TO PROVIDE OTHER POST-EMPLOYMENT BENEFITS (OPEB) VALUATIONS AND GOVERNMENT ACCOUNTING STANDARDS BOARD (GASB) 75 VALUATION REPORTS FOR FISCAL YEARS 2024 AND 2025. – *COUNTY AUDITOR STACI PARR*

MOTION TO APPROVE BY COMMISSIONER BUTLER, SECONDED BY COMMISSIONER PONDER, MOTION CARRIED

MINUTE ORDER 220.24 (3.5) APPROVING OF A LEASE AGREEMENT FOR THE RENTAL OF AN ADA EXPRESSVOTE MARKING DEVICE AND CART FOR MANSFIELD ISD TO USE IN CONDUCTING THE GENERAL ELECTION ON MAY 4, 2024. – *ELECTIONS ADMINISTRATOR JANA ONYON*

MOTION TO APPROVE BY COMMISSIONER GRAYSON, SECONDED BY COMMISSIONER STINSON, MOTION CARRIED

MINUTE ORDER 221.24 (3.6) APPROVING FOR THE COUNTY JUDGE TO SIGN THE SOLICITATION/CONTRACT/ORDER FOR COMMERCIAL ITEMS TO PROVIDE DEPUTY SERVICES FOR THE U.S. ARMY ENGINEER DISTRICT (SOLICITATION NUMBER: W9126G24Q0010). DEPUTIES WILL PATROL PARKS AROUND LAKE BARDWELL STARTING MAY 18, 2024, THROUGH SEPTEMBER 8, 2024. – *SHERIFF BRAD NORMAN*

MOTION TO APPROVE BY COMMISSIONER GRAYSON, SECONDED BY COMMISSIONER BUTLER, MOTION CARRIED

(MINUTE ORDER 222.24 IS A SKIPPED NUMBER)

MINUTE ORDER 223.24 (3.7) APPROVING TO UPDATE THE ELLIS COUNTY SMOKE FREE WORKPLACE POLICY BANNING SMOKING IN COUNTY BUILDINGS TO INCLUDE ELECTRONIC NICOTINE DELIVERY SYSTEMS INCLUDING E-CIGARETTES, E-CIGARS, E-HOOKAHS, E-PIPES, AND VAPES. – *ACTING HUMAN RESOURCES DIRECTOR SHARON MANCILLA*

MOTION TO APPROVE BY COMMISSIONER PONDER, SECONDED BY COMMISSIONER GRAYSON, MOTION CARRIED

(TO AGENDA ITEM 3.10)

MINUTE ORDER 224.24 (3.10) APPROVING OF THE FISCAL YEAR 2025 BUDGET CALENDAR. – COUNTY JUDGE TODD LITTLE

MOTION TO APPROVE BY COMMISSIONER GRAYSON, SECONDED BY COMMISSIONER PONDER, MOTION CARRIED

RECESS TO EXECUTIVE SESSION **4:02 P.M.**

MOTION TO RECESS BY COMMISSIONER GRAYSON, SECONDED BY COMMISSIONER BUTLER, MOTION CARRIED

EXECUTIVE SESSION

THE COMMISSIONERS COURT OF ELLIS COUNTY RESERVES THE RIGHT TO ADJOURN INTO EXECUTIVE SESSION AT ANY TIME DURING THE COURSE OF THIS MEETING TO DISCUSS ANY OF THE MATTERS LISTED IN THIS AGENDA, IN THE ORDER DEEMED APPROPRIATE, AS AUTHORIZED BY TEXAS GOVERNMENT CODE 551, OR TO SEEK THE ADVICE OF ITS ATTORNEY AND/OR OTHER ATTORNEYS REPRESENTING ELLIS COUNTY ON ANY MATTER IN WHICH THE DUTY OF THE ATTORNEY TO THE COMMISSIONERS COURT UNDER THE TEXAS DISCIPLINARY RULES OF PROFESSIONAL CONDUCT OF THE STATE BAR OF TEXAS CLEARLY CONFLICTS WITH TEXAS GOVERNMENT CODE CHAPTER 551 OR AS OTHERWISE MAY BE PERMITTED UNDER 551.

- 4.1 PURSUANT TO GOVERNMENT CODE §551.071(1), CONSULTATION WITH LEGAL COUNSEL REGARDING PENDING OR CONTEMPLATED LITIGATION CONCERNING TCEQ MATTERS, SPECIFICALLY PENDING TEXAS POLLUTANT DISCHARGE ELIMINATION SYSTEMS PERMITS (TPDES) AND PENDING PETITIONS FOR THE CREATION OF MUNICIPAL UTILITY DISTRICTS (MUDs).
- 4.3 PURSUANT TO GOVERNMENT CODE §551.072, DELIBERATE THE PURCHASE, EXCHANGE, LEASE, OR VALUE OF REAL PROPERTY IF THE DELIBERATION IN AN OPEN MEETING WOULD HAVE A DETRIMENTAL EFFECT ON THE POSITION OF THE GOVERNMENTAL BODY IN NEGOTIATIONS WITH THIRD PARTIES REGARDING THE FIRST BAPTIST CHURCH CAMPUS AND OTHER PROPERTY.
- 4.4 PURSUANT TO GOVERNMENT CODE §551.071(2), CONSULTATION WITH LEGAL COUNSEL ON A MATTER IN WHICH THE DUTY OF THE ATTORNEY TO THE GOVERNMENTAL BODY UNDER THE TEXAS RULES OF DISCIPLINARY RULES OF PROFESSIONAL CONDUCT OF THE STATE BAR OF TEXAS CLEARLY CONFLICTS WITH THIS CHAPTER, AND REGARDING ONCOR'S FEE WAIVER REQUEST.

RECONVENED TO REGULAR SESSION **5:07 P.M.**

MOTION TO RECONVENE BY COMMISSIONER GRAYSON, SECONDED BY COMMISSIONER PONDER, MOTION CARRIED

MINUTE ORDER 225.24 (3.8) APPROVING OF THE THIRD AMENDMENT TO THE PURCHASE AND SALE AGREEMENT FOR THE FIRST BAPTIST CHURCH CAMPUS, TO EXTEND THE CLOSING DATE TO THE EARLIER OF MAY 10, 2024, OR 10 DAYS AFTER SELLERS COMPLETE ALL OBLIGATIONS. – COUNTY JUDGE TODD LITTLE

MOTION TO APPROVE BY COMMISSIONER GRAYSON, SECONDED BY COMMISSIONER BUTLER, MOTION CARRIED

MINUTE ORDER 226.24 (3.9) ANY RIGHT-OF-WAY APPLICATION THAT HAS BEEN APPROVED BEFORE JANUARY 1, 2024, THE FEES WOULD NOT APPLY BASED ON CURRENT RULES ON FILE AT THE TIME, BUT PURSUANT TO MINUTE ORDER 406.23 DATED AUGUST 22, 2023, THE RULES AND FEES ADOPTED WERE EFFECTIVE IMMEDIATELY AT THAT TIME, THAT ORDER STANDS. DENYING ONCOR’S REQUEST FOR A WAIVER OF FEES. – *COUNTY JUDGE TODD LITTLE*

MOTION TO APPROVE BY COMMISSIONER GRAYSON, SECONDED BY COMMISSIONER PONDER, MOTION CARRIED

ADJOURNMENT 5:10 P.M.

MOTION TO ADJOURN BY COMMISSIONER GRAYSON, SECONDED BY COMMISSIONER STINSON, MOTION CARRIED

THE OFFICIAL MINUTES OF THE ELLIS COUNTY COMMISSIONERS’ COURT ON APRIL 16, 2024 ARE HEREBY APPROVED.

PRESIDING OFFICER:

TODD LITTLE, COUNTY JUDGE

RANDY STINSON, COMMISSIONER, PCT 1

LANE GRAYSON, COMMISSIONER, PCT 2

LOUIS PONDER, COMMISSIONER, PCT 3

KYLE BUTLER, COMMISSIONER, PCT 4

WITNESS MY HAND AND OFFICIAL SEAL OF OFFICE THIS 30TH DAY OF APRIL 2024.

KRYSTAL VALDEZ, COUNTY CLERK

COMMISSIONERS COURT AGENDA REQUEST A, 5

The Commissioners' Court convenes in regular session at **2:00 p.m. every other Tuesday** (for full list of dates, please visit <http://co.ellis.tx.us/DocumentCenter/View/7543/FY-2022-2023-Amended-Commissioners-Court-Schedule>). The Commissioners' Court is located at 101 West Main St., Waxahachie, Texas, on the 2nd floor of the Historic Courthouse. Special sessions may convene as deemed necessary to conduct the business of the County.

PLEASE INCLUDE AN EXTRA ORIGINAL FOR CONTRACTS AND AGREEMENTS IF YOU REQUIRE AN ORIGINAL COPY RETURNED FOR YOUR FILES.

The **deadline** for submitting an agenda request with the supporting information is **12:00 noon on the Wednesday immediately preceding Commissioners Court**. This will give ample time for preparation of the agenda.

If you are not representing an organization, board, elected or appointed official, your agenda request must be filed through your respective Commissioner.

***All agreements, contracts and instruments, that otherwise bind the County, must first be approved in form and content by the County Attorney before submitting to the County Judge for the Commissioners Court Agenda.**

Please fill out this form completely:

DATE: 4.22.2024 SUPPORTING DOCUMENT(S) ATTACHED? (Y / N)

NAME: Barbara Anglen

PHONE: 972-825-5381 FAX: _____

DEPARTMENT OR ASSOCIATION: Audit

ADDRESS: _____

PREFERRED DATE TO BE PLACED ON AGENDA: _____

DESCRIPTION OF AGENDA REQUEST (please use exact desired wording for agenda):

Accept the March 2024 cash audit reports.



Ellis County Auditor's Office

Open
County Auditor

Staci Parr, CGFO
First Assistant Auditor

Finance

Tana Young
Assistant Auditor

Open
Assistant Auditor

Internal Audit

Barbara Anglen
Internal Audit Lead

DeVonda Spurlock, CFE
Assistant Auditor

Wendy Hernandez
Assistant Auditor

Bernadine Mejia
Assistant Auditor

Transaction Audit

Michelle Meorado
Transaction Audit Lead

Martine Hamby
Assistant Auditor

Melanie Dowdle
Assistant Auditor

Date: April 18, 2024

To: Ellis County Departments
Constable Precinct #1
Constable Precinct #2
Constable Precinct #3
Constable Precinct #4
Community Supervision
County Clerk
County & District Attorney
Department of Development
District Clerk
Elections
Engineering

Fire Marshal
Indigent Health
Justice of the Peace Precinct #1
Justice of the Peace Precinct #2
Justice of the Peace Precinct #3
Justice of the Peace Precinct #4
Juvenile Probation
Law Library
Sheriff's Office – Bail Bonds
Sheriff's Office – Revenue
Tax Office
Treasurer

From: Barbara Anglen
Assistant Auditor - Internal Audit Lead

Re: Audit of Cash Receipt Deposits

For the month of March 2024, our office performed a random audit of your office's cash receipt deposits that have been made with the Ellis County Treasurer's office per Local Government Code 115.002. The dates that have been audited are randomly selected by an Excel program. We have used the scanned documents from the Treasurer's office along with any Auditor reports to review the receipts for these dates. The following items were noted for the deposit(s) made on the selected dates:

Constable Precinct #1

- ✓ Treasurer's receipt balanced with the total amount of listed receipts.
- ✓ No missing receipts were noted.
- ✓ No voided receipts were noted.
- ✓ Deposits were made to the Treasurer's office promptly.

Constable Precinct #2

- ✓ Treasurer's receipt balanced with the total amount of listed receipts.
- ✓ No missing receipts were noted.
- ✓ No voided receipts were noted.
- ✓ Deposits were made to the Treasurer's office promptly.



Ellis County Auditor's Office

Constable Precinct #3

- ✓ Treasurer's receipt balanced with the total amount of listed receipts.
- ✓ No missing receipts were noted.
- ✓ No voided receipts were noted.
- ✓ Deposits were made to the Treasurer's office promptly.

Constable Precinct #4

- ✓ Treasurer's receipt balanced with the total amount of listed receipts.
- ✓ No missing receipts were noted.
- ✓ No voided receipts were noted.
- ✓ Deposits were made to the Treasurer's office promptly.

Community Supervision and Corrections Department (CSCD)

- ✓ Treasurer's receipt balanced with the total amount of listed receipts.
- ✓ No missing receipts were noted.
- ✓ No voided receipts were noted.
- ✓ Deposits were made to the Treasurer's office in accordance with current procedures.

County Clerk

- ✓ Treasurer's receipt balanced with the total amount of listed receipts.
- ✓ No missing receipts were noted.
- ✓ Seven (7) voided receipts were noted, six were reissued the same day, one was for another office.
- ✓ Deposits were made to the Treasurer's office promptly.

County & District Attorney

- ✓ Treasurer's receipt balanced with the total amount of listed receipts.
- ✓ No missing receipts were noted.
- ✓ No voided receipts were noted.
- ✓ Deposits were made to the Treasurer's office promptly.

Department of Development

- ✓ Treasurer's receipt balanced with the total amount of listed receipts.
- ✓ No missing receipts were noted.
- ✓ No voided receipts were noted.
- ✓ Deposits were made to the Treasurer's office promptly.



Ellis County Auditor's Office

District Clerk

- ✓ Treasurer's receipt balanced with the total amount of listed receipts.
- ✓ No missing receipts were noted.
- ✓ Three (3) voided receipts were noted, they were reissued the same day.
- ✓ Deposits were made to the Treasurer's office promptly.

Elections

- ✓ Treasurer's receipt balanced with the total amount of listed receipts.
- ✓ No missing receipts were noted.
- ✓ No voided receipts were noted.
- ⊗ Deposits were made to the Treasurer's office more than 5 days after the earliest receipt.
On 3.8.2024, receipt R2024-00642 for \$15.00 had a delay of 9 days.

Engineering

- ✓ Treasurer's receipt balanced with the total amount of listed receipts.
- ✓ No missing receipts were noted.
- ✓ No voided receipts were noted.
- ✓ Deposits were made to the Treasurer's office promptly.

Fire Marshal

- ✓ Treasurer's receipt balanced with the total amount of listed receipts.
- ✓ No missing receipts were noted.
- ✓ No voided receipts were noted.
- ⊗ Deposits were made to the Treasurer's office more than 5 days after the earliest receipt.
On 3.18.2024, receipt R2024-00722 for \$375.00 had a delay of 7 days.

Indigent Health

- ✓ Treasurer's receipt balanced with the total amount of listed receipts.
- ✓ No missing receipts were noted.
- ✓ No voided receipts were noted.
- ✓ Deposits were made to the Treasurer's office in accordance with current procedures.

Justice of the Peace Precinct #1

- ✓ Treasurer's receipt balanced with the total amount of cash and check payments from the listed receipts.
- ✓ No missing receipts were noted.
- ✓ No voided receipts were noted.
- ✓ Deposits were made to the Treasurer's office promptly.



Ellis County Auditor's Office

Justice of the Peace Precinct #2

- ✓ Treasurer's receipt balanced with the total amount of cash and check payments from the listed receipts.
- ✓ No missing receipts were noted.
- ✓ Two (2) voided receipt was noted, they were reissued the same day.
- ✓ Deposits were made to the Treasurer's office promptly.

Justice of the Peace Precinct #3

- ✓ Treasurer's receipt balanced with the total amount of cash and check payments from the listed receipts.
- ✓ No missing receipts were noted.
- ✓ One (1) voided receipt was noted, it was reissued the same day.
- ✓ Deposits were made to the Treasurer's office promptly.

Justice of the Peace Precinct #4

- ✓ Treasurer's receipt balanced with the total amount of cash and check payments from the listed receipts.
- ✓ No missing receipts were noted.
- ✓ No voided receipts were noted.
- ✓ Deposits were made to the Treasurer's office promptly.

Juvenile Probation

- ✓ Treasurer's receipt balanced with the total amount of County funds received by Juvenile Probation.
- ✓ No missing receipts were noted.
- ✓ No voided receipts were noted.
- ✓ Deposits were made to the Treasurer's office promptly.

Law Library

- ✓ Treasurer's receipt amount balanced with the total amount of listed receipts.
- ✓ No missing receipts were noted.
- ✓ No voided receipts were noted.
- ✓ Deposits were made to the Treasurer's office promptly.

Sheriff's Office – Bail Bonds

- ✓ Treasurer's receipt balanced with the total amount of listed receipts.
- ✓ No missing receipts were noted.
- ✓ One (1) voided receipt was noted; it was reissued the same day.
- ✓ Deposits were made to the Treasurer's office promptly.



Ellis County Auditor's Office

Sheriff's Office – Revenue

- ✓ Treasurer's receipt balanced with the total amount of listed receipts.
- ✓ No missing receipts were noted.
- ✓ No voided receipts were noted.
- ✓ Deposits were made to the Treasurer's office promptly.

Tax Office

- ✓ Treasurer's Deposit Report balanced with the total amount of listed cash receipts.
- ✓ No missing receipts were noted.
- ✓ No voided receipts were noted.
- Deposits were made to the Treasurer's office more than 5 days after the earliest receipt.
 - On 3.26.2024, receipt R2024-00797 for \$181.25 had a delay of 15 days.
 - On 3.28.2024, receipt R2024-00810 for \$49,895.05 had a delay of 9 days.

Treasurer

- ✓ Treasurer's Deposit Report balanced with the total amount of listed cash receipts.
- ✓ No missing receipts were noted.
- ✓ No voided receipts were noted.
- ✓ Deposits were made to the bank promptly.

Except for offices that have deposits that were made more than 5 days after the earliest receipt, we conclude that receipts collected by the above-listed offices are being handled properly according to the Texas Local Government Code.

If you have any questions regarding this audit, please contact our office.

Barbara Anglen
Assistant Auditor – Internal Audit Lead

COMMISSIONERS COURT AGENDA REQUEST A. G

The Commissioners' Court convenes in regular session at **2:00 p.m. every other Tuesday**. The Commissioners' Court is located at 101 West Main St., Waxahachie, Texas, on the 2nd floor of the Historic Courthouse. Special sessions may convene as deemed necessary to conduct the business of the County.

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Please fill out this form completely:

DATE: 04/22/2024 SUPPORTING DOCUMENT(S) ATTACHED? Yes

NAME: Staci Parr

PHONE: _____ FAX: _____

DEPARTMENT OR ASSOCIATION: Audit

ADDRESS: _____

PREFERRED DATE TO BE PLACED ON AGENDA: 04/30/2024

DESCRIPTION OF AGENDA REQUEST (please use exact desired wording for agenda):

****CONSENT AGENDA - ADMINISTRATIVE****

Acceptance 2023 Annual Audit of the Tax Office Special Inventory Tax Account's penalty and interest.



Ellis County Auditor's Office

Staci Parr, CGFO
County Auditor

Open
First Assistant Auditor

Finance

Tana Young
Assistant Auditor

Open
Assistant Auditor

Internal Audit

Barbara Anglen
Internal Audit Lead

Wendy Hernandez
Assistant Auditor

DeVonda Spurlock, CFE
Assistant Auditor

Bernadine Mejia
Assistant Auditor

Transaction Audit

Michelle Mejorado
Transaction Audit Lead

Martine Hamby
Assistant Auditor

Melanie Dowdle
Assistant Auditor

Date: March 12, 2024

To: Richard Rozier
Ellis County Tax Assessor/Collector

From: DeVonda Spurlock, CFE
Assistant Auditor

Re: Special Inventory Tax - Penalty and Interest

The Special Inventory Tax Fund was established under section 23.122 of the Texas Tax Code. Special Inventory Tax (SIT) is a tax paid by dealerships that sell property with a motor, e.g., cars, motorhomes, and heavy equipment. The tax is based on the monthly gross sales amount and all tax rates for the dealership's physical location. Dealerships remit the tax monthly, and the Tax Assessor/Collector pays the tax authorities annually no later than February 15th (Tax Code 23.122(k)).

The Tax Assessor/Collector is allowed to keep interest earnings and dealer-assessed penalties and fees for nonsufficient checks (Tax Code 23.122 (c) & (p)). Interest, penalties, and fees are available to be spent by the Tax Assessor/Collector at his discretion, to defray the cost of the SIT program.

An annual audit of the Special Inventory Tax Account has been performed for the 2023 calendar year. During the course of the audit, reconciliation documents, annual closeout reports for the penalty and interest earned were reviewed to ascertain whether escrow funds were disbursed fully, and sufficient penalty and interest funds were available for any expenses paid out.

Findings for the Special Inventory Tax – Penalty and Interest:

- SIT bank reconciliations are up-to-date.
- Disbursements to taxing units were made after the annual deadline of February 15th.
- Expenses paid out of the SIT account did not exceed the amount of interest and penalty funds.
- Interest & Penalty balance as of December 31, 2023, is \$70,532.77.
- A minimal undisbursed balance of \$31.19 for prior years.

Recommendations for the Special Inventory Tax – Penalty and Interest:

- All SIT revenue should be disbursed to the taxing authorities no later than February 15th of the following year. Tax Code 23.122(12)(k)
- Perform a reconciliation of deposits for the current year to the disbursements to verify there are no differences.

If you have any questions regarding this audit, please don't hesitate to call.



DeVonda Spurlock, CFE

COMMISSIONERS COURT AGENDA REQUEST

The Commissioners Court convenes in regular session at **2:00 p.m. every other Tuesday** (for full list of dates, please visit <http://co.ellis.tx.us/DocumentCenter/View/7543/FY-2018-2019-Amended-Commissioners-Court-Schedule>). The Commissioners Court is located at 101 West Main St., Waxahachie, Texas, on the 2nd floor of the Historic Courthouse. Special sessions may convene as deemed necessary to conduct the business of the County.

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Please fill out this form completely:

DATE: 04/24/2024 SUPPORTING DOCUMENT(S) ATTACHED? (Y / N)

NAME: Staci Parr

PHONE: (972) 825-5123 FAX: (972) 825-5124

DEPARTMENT OR ASSOCIATION: County Auditor

ADDRESS: 101 W Main St

PREFERRED DATE TO BE PLACED ON AGENDA: 04/30/2024

DESCRIPTION OF AGENDA REQUEST (please use exact desired wording for agenda):

****CONSENT AGENDA - FINANCIAL****

Acceptance of County Auditor's Monthly Report for March 2024

pursuant to Texas Local Government Code §114.025

* _____
County Attorney Approval

Ellis County Auditor's Report
March 2024
Fiscal Year 2024

Benchmark for 6 Months = **50.00%**

	<u>2024 Budget</u>	<u>YTD</u> <u>Rev/Exp as</u> <u>of 3/31/2024</u>	<u>% of Budget</u> <u>Received/</u> <u>Used</u>	<u>Prior Year</u> <u>YTD</u>	<u>Increase/</u> <u>(Decrease)</u> <u>from Prior</u> <u>Year</u>
<i>General Fund Revenues</i>					
NON-DEPARTMENTAL	96,076,408	68,250,501	71.04%	58,339,176	16.99%
AUDITOR	8,708	(1,479)	-16.98%	-	N/A
INFORMATION TECHNOLOGY	-	-	N/A	-	N/A
AG EXTENSION	-	-	N/A	-	N/A
DEPARTMENT OF DEVELOPME	646,500	527,399	81.58%	272,610	93.46%
VETERANS SERVICE OFFICER	9,506	11,151	117.30%	2,097	431.76%
COVID 19 REVENUES	-	-	0.00%	-	N/A
AUXILLARY COURTHOUSE- CT	-	-	N/A	-	N/A
VEHICLE REPLACEMENT FUNI	-	-	0.00%	-	N/A
40TH JUDICIAL DISTRICT COUF	-	-	N/A	-	N/A
ELECTIONS	365,925	195,994	53.56%	170,852	14.72%
PURCHASING	2,000	5,471	273.56%	-	N/A
DISTRICT CLERK	995,250	532,085	53.46%	476,098	11.76%
COUNTY CLERK	1,628,900	959,280	58.89%	800,947	19.77%
SHERIFF REVENUES	731,775	153,502	20.98%	128,568	19.39%
COUNTY ATTORNEY	346,500	51,022	14.73%	35,040	45.61%
TAX COLLECTOR	1,854,500	461,056	24.86%	1,060,709	-56.53%
CIVIL ENGINEER	108,050	29,361	27.17%	103,577	-71.65%
COUNTY COURT AT LAW #1	256,000	126,683	49.49%	189,411	-33.12%
COUNTY TREASURER	105	-	0.00%	26	-100.00%
EMERGENCY MANAGEMENT	500	-	0.00%	38	-100.00%
FIRE MARSHAL	-	-	N/A	-	N/A
JUSTICE OF THE PEACE PCT. 1	152,700	68,458	44.83%	82,028	-16.54%
JUSTICE OF THE PEACE PCT. 2	167,285	57,490	34.37%	108,088	-46.81%
JUSTICE OF THE PEACE PCT. 3	88,110	51,560	58.52%	49,040	5.14%
JUSTICE OF THE PEACE PCT. 4	116,900	52,403	44.83%	50,503	3.76%
CONSTABLE PCT. 1	50,150	35,910	71.61%	23,969	49.82%
CONSTABLE PCT. 2	65,915	31,672	48.05%	36,693	-13.68%
CONSTABLE PCT. 3	55,000	59,654	108.46%	24,042	148.12%
CONSTABLE PCT. 4	51,000	44,320	86.90%	28,741	54.20%
UNCLAIMED PROPERTY	-	500,445	N/A	-	N/A
LATCF REVENUE	-	-	N/A	-	N/A
BUDGETED FUND BALANCE	-	-	0.00%	-	N/A
	103,777,687	- 72,203,938	69.58%	61,982,253	16.49%
<i>General Fund Expenditures</i>					
SHERIFF	17,909,913	7,767,886	43.37%	6,785,444	14.48%
JAIL	14,253,278	6,255,814	43.89%	4,788,368	30.65%
MAINTENANCE	979,717	476,061	48.59%	443,097	7.44%
COUNTY AUDITOR	1,441,999	540,217	37.46%	680,833	-20.65%
INFORMATION TECHNOLOGY	1,421,235	728,411	51.25%	351,878	107.01%
TEXAS A&M AGRILIFE EXTENS	322,197	135,545	42.07%	127,777	6.08%
DEPARTMENT OF DEVELOPME	1,415,939	548,673	38.75%	543,311	0.99%
VETERANS SERVICE OFFICER	166,185	75,931	45.69%	70,048	8.40%
COMMISSIONERS	785,086	265,842	33.86%	283,631	-6.27%
INDIGENT HEALTH CARE	4,709,387	2,260,181	47.99%	2,146,626	5.29%
MENTAL HEALTH JUV EXP	360,011	45,239	12.57%	24,100	87.71%
COVID 19 EXPENDITURES	-	1,278	N/A	(10,594)	-112.06%
VACCINE HUB	-	-	N/A	-	N/A
AUXILLARY COURTHOUSE- CT	-	24,924	N/A	(11,009)	-326.39%
MAY SEVERE WEATHER	-	-	N/A	-	N/A
NON-DEPARTMENTAL	11,778,041	3,914,262	33.23%	3,242,318	20.72%
LEASE PAYMENTS	-	-	0.00%	-	N/A
CAPITAL LEASES	562,787	562,787	100.00%	562,787	0.00%
STATE MANDATED INDIGENT I	2,250,000	1,579,298	70.19%	1,164,037	35.67%
40TH JUDICIAL DISTRICT COUF	405,409	182,548	45.03%	131,720	38.59%

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Benchmark for 6 Months = 50.00%

	<u>2024 Budget</u>	<u>YTD</u> <u>Rev/Exp as</u> <u>of 3/31/2024</u>	<u>% of Budget</u> <u>Received/</u> <u>Used</u>	<u>Prior Year</u> <u>YTD</u>	<u>Increase/</u> <u>(Decrease)</u> <u>from Prior</u> <u>Year</u>	
378TH JUDICIAL DISTRICT COU	607,614	236,416	38.91%	197,802	19.52%	
443RD JUDICIAL DISTRICT COU	426,889	194,361	45.53%	174,731	11.23%	
INDIGENT DEFENSE	124,361	60,274	48.47%	62,144	-3.01%	
ELECTIONS	1,539,098	686,033	44.57%	710,970	-3.51%	
PURCHASING	598,946	272,684	45.53%	242,750	12.33%	
<i>General Fund Expenditures (Continued)</i>						
DISTRICT CLERK	1,413,546	643,242	45.51%	628,474	2.35%	
COUNTY CLERK	1,660,907	722,551	43.50%	660,063	9.47%	
HIGHWAY PATROL	164,806	75,473	45.79%	60,159	25.46%	
GAME WARDEN	-	-	0.00%	46	-100.00%	
COUNTY ATTORNEY	6,724,641	2,817,423	41.90%	2,721,470	3.53%	
TAX COLLECTOR	2,058,265	941,877	45.76%	690,033	36.50%	
CIVIL ENGINEER	1,347,535	423,507	31.43%	394,996	7.22%	
COUNTY COURT AT LAW #1	625,925	237,887	38.01%	241,265	-1.40%	
COUNTY COURT AT LAW #2	600,976	229,388	38.17%	225,230	1.85%	
COUNTY COURT AT LAW #3	571,279	213,002	37.29%	217,319	-1.99%	
COUNTY JUDGE	468,377	217,237	46.38%	161,897	34.18%	
COUNTY TREASURER	430,211	174,470	40.55%	182,043	-4.16%	
JUVENILE SERVICES	-	-	0.00%	(339)	0.00%	
JUVENILE DETENTION	-	-	100.00%	-	100.00%	
HUMAN RESOURCES AND SER'	493,914	200,588	40.61%	193,679	3.57%	
EMERGENCY MANAGEMENT	357,205	104,492	29.25%	127,191	-17.85%	
FIRE MARSHAL	843,692	346,120	41.02%	305,393	13.34%	
JUSTICE OF THE PEACE PCT.1	440,882	196,791	44.64%	170,105	15.69%	
JUSTICE OF THE PEACE PCT.2	578,582	266,154	46.00%	241,600	10.16%	
JUSTICE OF THE PEACE PCT.3	401,059	166,025	41.40%	179,187	-7.35%	
JUSTICE OF THE PEACE PCT.4	453,315	193,746	42.74%	150,688	28.57%	
CONSTABLE PCT.1	335,632	154,728	46.10%	109,928	40.75%	
CONSTABLE PCT.2	348,668	155,020	44.46%	118,652	30.65%	
CONSTABLE PCT.3	335,152	150,513	44.91%	108,309	38.97%	
CONSTABLE PCT.4	326,416	106,802	32.72%	108,775	-1.81%	
INTERFUND TRANSFERS	11,438,832	2,391,896	20.91%	5,906,107	-59.50%	
DEBT RETIREMENT	9,267,500	-	0.00%	-	N/A	
GRANT N - MENTAL HEALTH S	-	-	0.00%	-	N/A	
	103,745,409	-	37,943,597	36.57%	36,615,036	3.63%
Revenues Over/(Under) Expenditu	32,278	34,260,341		25,367,217		
<i>Road & Bridge Funds - Revenues</i>						
ROAD & BRIDGE PCT. 1	4,213,444	1,513,927	35.93%	1,873,129	-19.18%	
ROAD & BRIDGE PCT. 2	3,955,101	1,491,621	37.71%	1,980,558	-24.69%	
ROAD & BRIDGE PCT. 3	3,371,080	1,559,628	46.26%	1,991,887	-21.70%	
ROAD & BRIDGE PCT. 4	4,606,734	1,596,247	34.65%	1,968,544	-18.91%	
	16,146,359	6,161,423	38.16%	7,814,118	-21.15%	
<i>Road & Bridge Funds - Expenditures</i>						
ROAD & BRIDGE PCT. 1	4,213,444	641,605	15.23%	670,096	-4.25%	
ROAD & BRIDGE PCT. 2	3,955,101	659,448	16.67%	962,555	-31.49%	
ROAD & BRIDGE PCT. 3	3,371,080	1,074,371	31.87%	792,446	35.58%	
ROAD & BRIDGE PCT. 4	4,606,734	948,477	20.59%	683,717	38.72%	
	16,146,359	3,323,902	20.59%	3,108,814	6.92%	
Revenues Over/(Under) Expenditu	-	2,837,521		4,705,304		
<i>Farm to Market Funds - Revenues</i>						
FARM TO MARKET 1	4,654,519	1,756,964	37.75%	1,540,248	14.07%	
FARM TO MARKET 2	2,445,272	1,570,883	64.24%	1,440,856	9.02%	

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	<u>2024 Budget</u>	<u>YTD Rev/Exp as of 3/31/2024</u>	<u>% of Budget Received/ Used</u>	<u>Prior Year YTD</u>	<u>Increase/ (Decrease) from Prior Year</u>
FARM TO MARKET 3	2,371,852	1,567,586	66.09%	1,450,179	8.10%
FARM TO MARKET 4	3,165,891	1,819,232	57.46%	1,516,336	19.98%
	12,637,534	6,714,665	53.13%	5,947,618	12.90%
<i>Farm to Market Funds - Expenditures</i>					
FARM TO MARKET 1	4,654,519	525,304	11.29%	311,406	68.69%
FARM TO MARKET 2	2,445,272	411,916	16.85%	375,247	9.77%
FARM TO MARKET 3	2,371,852	297,988	12.56%	327,703	-9.07%
FARM TO MARKET 4	3,165,891	671,406	21.21%	575,440	16.68%
	12,637,534	1,906,613	15.09%	1,589,796	19.93%
Revenues Over/(Under) Expenditu	-	4,808,053		4,357,822	
<i>Interest & Sinking Funds - Revenues</i>					
SERIES 16 INTEREST & SINKING	3,882,649	3,272,143	84.28%	3,227,335	1.39%
	3,882,649	3,272,143	84.28%	3,227,335	1.39%
<i>Interest & Sinking Funds - Expenditures</i>					
SERIES 16 INTEREST & SINKING	3,882,649	2,984,694	76.87%	2,924,069	2.07%
	3,882,649	2,984,694	76.87%	2,924,069	2.07%
Revenues Over/(Under) Expenditu	-	287,449		303,266	
<i>Special Revenue Funds - Revenues</i>					
LATERAL ROADS	462,446	56,428	12.20%	66,617	-15.29%
COUNTY & DISTRICT COURT T	47,534	2,639	5.55%	1,339	97.12%
JUSTICE COURT TECHNOLOGY	241,234	10,891	4.51%	11,084	-1.74%
DC ARCHIVES RECORDS MAN/	186,497	5,376	2.88%	3,957	35.87%
JURY	417,684	250,268	59.92%	149,383	67.53%
LAW LIBRARY	297,744	123,158	41.36%	206,646	-40.40%
RECORDS MANAGEMENT	2,661,719	252,390	9.48%	229,635	9.91%
CC ARCHIVES RECORDS MAN/	2,156,567	237,925	11.03%	231,796	2.64%
FIRE MARSHAL SPECIAL FUND	226,013	21,734	9.62%	28,625	-24.07%
DISTRICT COURTS RECORDS T	249,368	7,545	3.03%	5,567	35.54%
DA CHECK PROCESSING	144,617	4,065	2.81%	3,906	4.06%
DA DRUG FORFEITURE	342,511	16,162	4.72%	45,796	-64.71%
GENERAL RECORDS MGMT/PR	849,321	84,359	9.93%	69,357	21.63%
COURTHOUSE SECURITY	521,882	72,787	13.95%	72,126	0.92%
COURT REC. PRESERVATION	198,006	17,491	8.83%	14,065	24.36%
ELECTION ADMIN FEES	54,000	19,461	36.04%	17,250	12.82%
SHERIFF FEDERAL FORFEITUR	567,917	47,495	8.36%	13,956	240.33%
COUNTY CLERK VITALS PRESE	51,679	4,785	9.26%	4,599	4.05%
SHERIFF SEIZURE	179,853	4,724	2.63%	3,323	42.14%
SHERIFF FORFEITURE	375,279	25,134	6.70%	21,744	15.59%
DA DRUG SEIZURE	537,194	37,903	7.06%	50,361	-24.74%
COURT FACILITY FEE FUND	218,100	39,429	0.00%	70,600	0.00%
OPIOID SETTLEMENT	299,683	370	0.00%	99,014	0.00%
CONSTABLE 2 FORFEITURE	1,467	18	1.26%	18	2.39%
CONSTABLE 1 FORFEITURE	181	-	0.00%	-	N/A
CONSTABLE 4 FORFEITURE	-	-	0.00%	-	N/A
TREASURER'S HELD PROPERTY	1,436	18	1.24%	17	2.36%
PAYROLL	-	-	0.00%	-	N/A
JUVENILE PROBATION FEES	78,906	3,097	100.00%	5,932	-47.79%
JJAEP	719,199	307,219	42.72%	322,140	-4.63%
TRUANCY & PREVENTION	75,625	5,247	6.94%	7,627	-31.21%
AMERICAN RESCUE PLAN ACT	25,111,433	643,957	2.56%	34,841,168	-98.15%
SPECIAL INVENTORY - TAX OF	-	-	N/A	-	N/A
DEBT RETIREMENT/REDUCTIO	-	-	N/A	-	N/A
CONSTABLE PCT LEOSE FUND	-	275,000	N/A	-	N/A
CONSTABLE PCT 2 LEOSE FUNI	-	26,529	N/A	-	N/A
CONSTABLE PCT 3 LEOSE FUNI	7,254	-	0.00%	-	N/A

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	<u>2024 Budget</u>	<u>YTD</u> <u>Rev/Exp as</u> <u>of 3/31/2024</u>	<u>% of Budget</u> <u>Received/</u> <u>Used</u>	<u>Prior Year</u> <u>YTD</u>	<u>Increase/</u> <u>(Decrease)</u> <u>from Prior</u> <u>Year</u>
CONSTABLE PCT 4 LEOSE FUNI	6,451	1,652	25.61%	649	154.56%
SHERIFF OFFICE LEOSE FUND	4,231	-	0.00%	607	-100.00%
DISTRICT ATTORNEY LEOSE FI	4,547	1,545	33.97%	607	154.52%
COURT REPORTER SERVICES F	1,940	2,299	118.49%	776	
LANGUAGE ACCESS FUND	77,080	27,141	35.21%	10,007	171.23%
COURT INIT. GUARD/PUB PROE	30,201	7,716		6,068	
CLERK OF THE COURT - DISTRI	20,000	-	0.00%	-	N/A
CLERK OF THE COURT - COUN	5,000	-	0.00%	-	N/A
SUBDIVISION INSPECTION FEE	15,000	2,775	18.50%	-	N/A
SEIZED FUNDS	-	81,842	N/A	-	N/A
VEHICLE REPLACEMENT FUNE	2,933,756	850,202	28.98%	472,450	79.96%
	40,380,555	3,578,776	8.86%	37,088,810	-90.35%
<i>Special Revenue Funds - Expenditures</i>					
LATERAL ROADS	417,146	-	0.00%	-	N/A
LATERAL ROADS	15,100	-	0.00%	-	
LATERAL ROADS	15,100	-	0.00%	-	
LATERAL ROADS	15,100	-	0.00%	-	
COUNTY & DISTRICT CT TECH	47,534	-	0.00%	-	N/A
JUSTICE COURT TECHNOLOGY	241,234	-	0.00%	-	N/A
DC ARCHIVES RECORDS MANA	186,497	-	0.00%	-	N/A
JURY	417,684	235,945	56.49%	80,380	193.54%
LAW LIBRARY	297,744	145,792	48.97%	140,319	3.90%
RECORDS MANAGEMENT	2,661,719	43,056	1.62%	123,277	-65.07%
CC ARCHIVES RECORDS MANA	2,156,567	359,824	16.69%	291,603	23.40%
FIRE MARSHAL SPECIAL FUND	226,013	6,423	2.84%	9,137	-29.70%
DISTRICT COURTS RECORDS T	249,368	-	0.00%	-	N/A
DA CHECK PROCESSING	144,617	103	0.07%	19	431.41%
DA DRUG FORFEITURE	342,511	485	0.14%	1,665	-70.85%
GENERAL RECORDS MGMT/PR	849,321	-	0.00%	-	N/A
COURTHOUSE SECURITY	521,882	-	0.00%	-	N/A
COURT REC. PRESERVATION	198,006	-	0.00%	-	N/A
ELECTION ADMIN FEES	54,000	39,461	73.08%	2,400	1544.21%
SHERIFF FEDERAL FORFEITUR	567,917	-	0.00%	266	-100.00%
COUNTY CLERK VITALS PRESI	51,679	4,667	9.03%	6,640	-29.71%
SHERIFF SEIZURE	179,853	-	0.00%	-	N/A
SHERIFF FORFEITURE	375,279	-	0.00%	69,089	-100.00%
DA DRUG SEIZURE	537,194	114,485	21.31%	78,843	45.21%
COURT FACILITY FEE FUND	218,100	-	0.00%	-	N/A
OPIOID SETTLEMENT	299,683	-	0.00%	-	N/A
CONSTABLE 2 FORFEITURE	1,467	-	0.00%	-	N/A
CONSTABLE 1 FORFEITURE	181	-	0.00%	-	N/A
CONSTABLE 4 FORFEITURE	-	-	N/A	-	N/A
TRUANCY & PREVENTION	75,625	-	0.00%	-	N/A
AMERICAN RESCUE PLAN ACT	25,111,433	4,086,129	16.27%	2,096,438	94.91%
SPECIAL INVENTORY - TAX OF	-	-	N/A	-	N/A
TREASURER'S HELD PROPERTY	1,436	-	0.00%	-	N/A
JUVENILE PROBATION FEES	78,906	488	0.00%	6,945	-92.98%
JJAEP	719,199	342,510	47.62%	299,235	14.46%
CONSTABLE PCT LEOSE FUND	7,254	-	0.00%	-	N/A
CONSTABLE PCT 2 LEOSE FUNI	6,451	-	0.00%	-	N/A
CONSTABLE PCT 3 LEOSE FUNI	4,231	-	0.00%	-	N/A
CONSTABLE PCT 4 LEOSE FUNI	4,547	-	0.00%	-	N/A
SHERIFF OFFICE LEOSE FUND	77,080	-	0.00%	410	-100.00%
DISTRICT ATTORNEY LEOSE FI	1,940	-	0.00%	-	N/A
LANGUAGE ACCESS FUND	30,201	-	0.00%	-	N/A
COURT REPORTER SERVICES F	20,000	-	0.00%	-	
COURT INIT. GUARD/PUB PROE	5,000	-		-	
CLERK OF THE COURT - DISTRI	25,000	-	0.00%	-	N/A
CLERK OF THE COURT - COUN	5,000	-	0.00%	-	N/A
SUBDIVISION INSPECTION FEE	15,000	-	0.00%	-	N/A
INTERFUND TRANSFERS	-	-	N/A	-	N/A
VEHICLE REPLACEMENT FUNE	2,933,756	371,830	12.67%	351,522	5.78%
	40,410,555	5,751,198	14.23%	3,558,188	61.63%
Revenues Over/(Under) Expenditu	(30,000)	(2,172,422)		33,530,622	

Ellis County Auditor's Report
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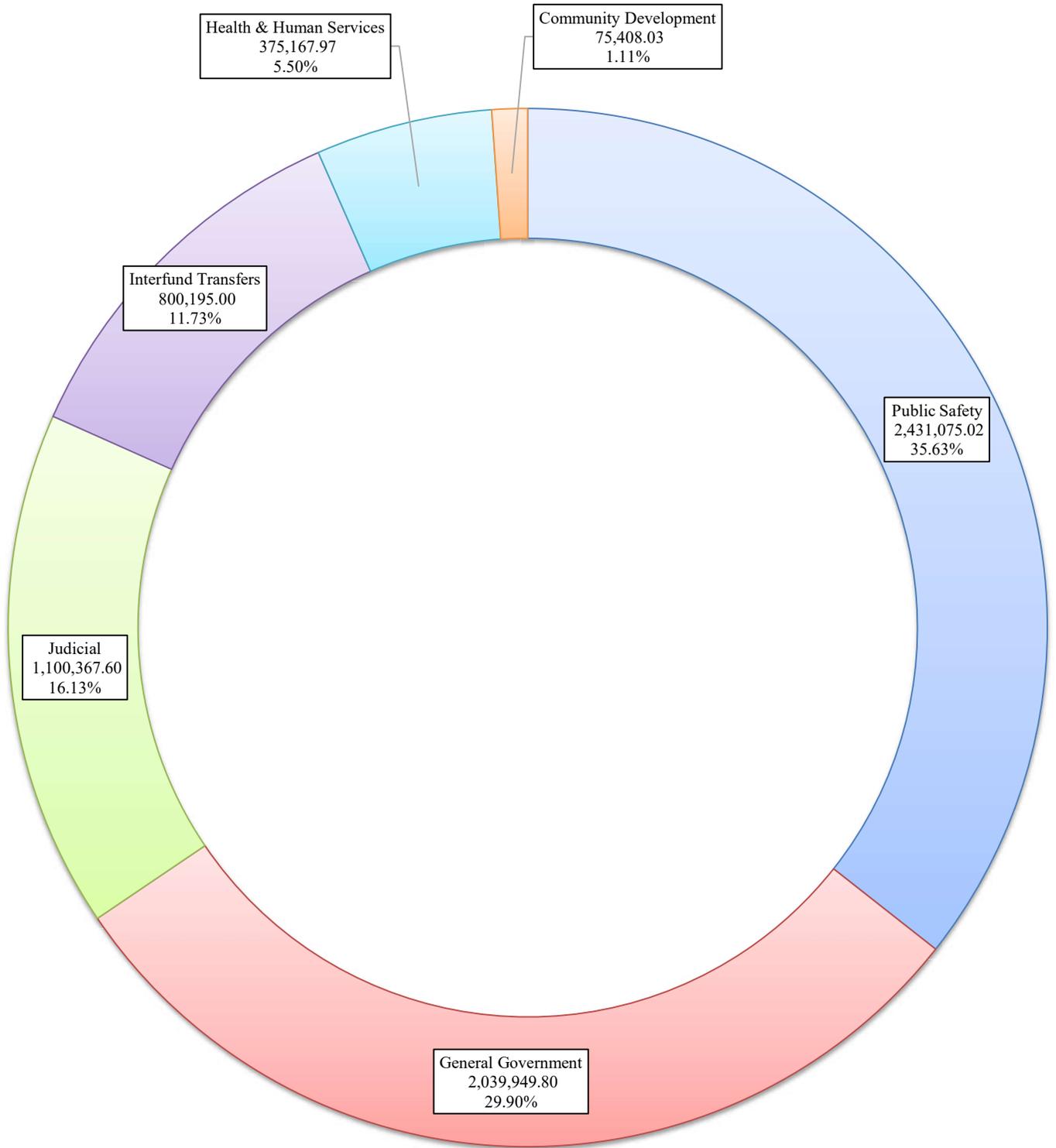
	<u>2024 Budget</u>	<u>YTD</u> <u>Rev/Exp as</u> <u>of 3/31/2024</u>	<u>% of Budget</u> <u>Received/</u> <u>Used</u>	<u>Prior Year</u> <u>YTD</u>	<u>Increase/</u> <u>(Decrease)</u> <u>from Prior</u> <u>Year</u>
<i>Capital Projects Funds - Revenues</i>					
ROAD IMPROVEMENT FUND	2,459,742	468,221	19.04%	418,323	11.93%
PERMANENT IMPROVEMENT	23,240,581	6,112,994	26.30%	8,118,723	-24.70%
ROW AVAILABLE	162,912	4,271	2.62%	6,091	-29.88%
ROAD DISTRICT 1	917,153	25,348	2.76%	20,732	22.26%
ROAD DISTRICT 5	16,437	451	2.74%	419	7.50%
ROAD DISTRICT 16	214,623	5,882	2.74%	4,285	37.27%
SERIES 19 BOND PROJECT	2,633,992	58,677	2.23%	62,196	-5.66%
	29,645,440	6,675,843	22.52%	8,630,770	-22.65%
<i>Capital Projects Funds - Expenditures</i>					
ROAD IMPROVEMENT FUND	2,459,742	286,711	11.66%	-	N/A
PERMANENT IMPROVEMENT	23,272,886	3,959,170	17.01%	810,644	388.40%
ROW AVAILABLE	162,912	-	0.00%	317,304	-100.00%
ROAD DISTRICT 1	917,153	-	0.00%	-	N/A
ROAD DISTRICT 5	16,437	-	0.00%	-	N/A
ROAD DISTRICT 16	214,623	-	0.00%	-	N/A
SERIES 19 BOND PROJECT	2,633,992	917,952	34.85%	248,361	269.60%
	29,677,745	5,163,833	17.40%	1,376,308	275.19%
Revenues Over/(Under) Expenditu	(32,305)	1,512,009		7,254,462	

<i>Other Funds - Revenues</i>					
TRUST AND AGENCY FUND	-	-	0.00%	-	0.00%
LEVEE 2	349,701	19,310	5.52%	18,605	3.79%
LEVEE 3	355,244	80,355	22.62%	62,860	27.83%
LEVEE 4	8,365	213	2.55%	218	-2.24%
	713,310	99,879	14.00%	81,683	22.28%
<i>Other Funds - Expenditures</i>					
TRUST AND AGENCY FUND	-	-	0.00%	-	N/A
LEVEE 2	349,701	-	0.00%	40,800	-100.00%
LEVEE 3	355,244	-	0.00%	-	N/A
LEVEE 4	8,365	-	0.00%	-	N/A
	713,310	-	0.00%	40,800	-100.00%
Revenues Over/(Under) Expenditu	-	99,879		40,883	

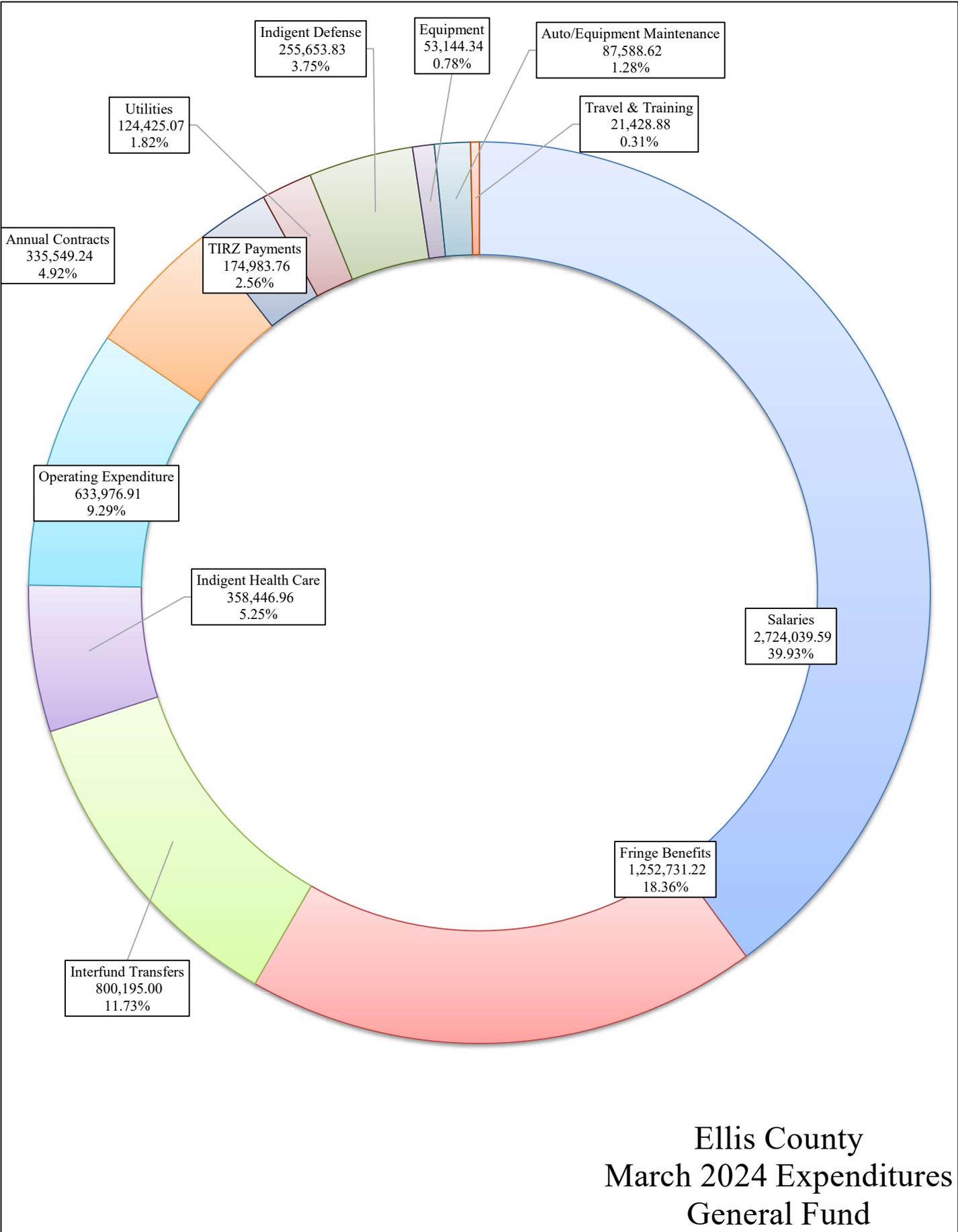
<i>Summary</i>					
REVENUE SUMMARY	207,183,534	98,706,666	47.64%	124,772,587	-20.89%
EXPENDITURE SUMMARY	207,213,561	57,073,837	27.54%	49,213,011	15.97%
Revenues Over/(Under) Expenditu \$	(30,026.68)	41,632,829		75,559,576	

Statement of Revenues, Expenditures, and changes in Fund B
March 2024

	General Fund	R&B #1	R&B #2	R&B #3	R&B #4	F/M #1	F/M #2
REVENUES							
Property Taxes	\$ 1,232,026.88	\$ 19,735.34	\$ 19,735.34	\$ 19,735.34	\$ 19,735.34	\$ 29,157.78	\$ 29,157.78
Mixed Beverage Taxes	-	-	-	-	-	-	-
License and permits	-	-	-	-	-	-	-
Fines & Fees	645,813.98	52,111.25	52,111.24	52,111.21	52,111.20	-	-
Charges for Services	111,056.94	-	-	-	-	-	-
Grant Revenue	7,692.50	-	-	-	-	-	-
Intergovernmental	39,456.15	-	-	-	-	4,124.40	-
Interfund Transfers	-	-	-	-	-	-	-
Investment income	349,866.33	15,982.42	14,147.73	8,277.55	15,672.00	18,744.47	8,277.55
Sale of Equipment	-	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-	-
Miscellaneous	259,288.23	958.10	-	617.00	-	-	-
Total Revenues	2,645,201.01	88,787.11	85,994.31	80,741.10	87,518.54	52,026.65	37,434.73
EXPENDITURES							
General Government	2,039,949.80	-	-	-	-	-	-
Public Safety	2,431,075.02	-	-	-	-	-	-
Judicial	1,100,367.60	-	-	-	-	-	-
Community Development	75,408.03	-	-	-	-	-	-
Infrastructure and Environmental	-	101,488.99	86,182.28	132,496.59	120,300.52	107,510.57	81,182.28
Interfund Transfers	800,195.00	-	-	-	-	-	-
Health and Human Services	375,167.97	-	-	-	-	-	-
Corrections & Rehabilitation	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-	-	-
Total Expenditures	6,822,163.42	101,488.99	86,182.28	132,496.59	120,300.52	107,510.57	81,182.28
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(4,176,962.41)	(12,701.88)	(187.97)	(51,755.49)	(32,781.98)	(55,483.92)	(44,747.55)
OTHER FINANCING SOURCES (USES)							
Issuance of Long Term Debt	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-
Insurance Recoveries	-	-	-	-	-	-	-
Operating Transfers In	-	-	-	-	-	-	-
Operating Transfers Out	\$ -	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(4,176,962.41)	(12,701.88)	(187.97)	(51,755.49)	(32,781.98)	(55,483.92)	(44,747.55)
FUND BALANCE, BEGINNING	\$ 76,675,715.02	\$ 2,757,873.95	\$ 2,360,192.68	\$ 1,531,227.01	\$ 2,494,433.28	\$ 3,690,026.20	\$ 1,355,182.28
PRIOR PERIOD ADJUSTMENT		-					
FUND BALANCE, ENDING	\$ 72,498,752.61	\$ 2,745,172.07	\$ 2,360,004.71	\$ 1,479,471.52	\$ 2,461,651.30	\$ 3,634,542.28	\$ 1,310,434.73

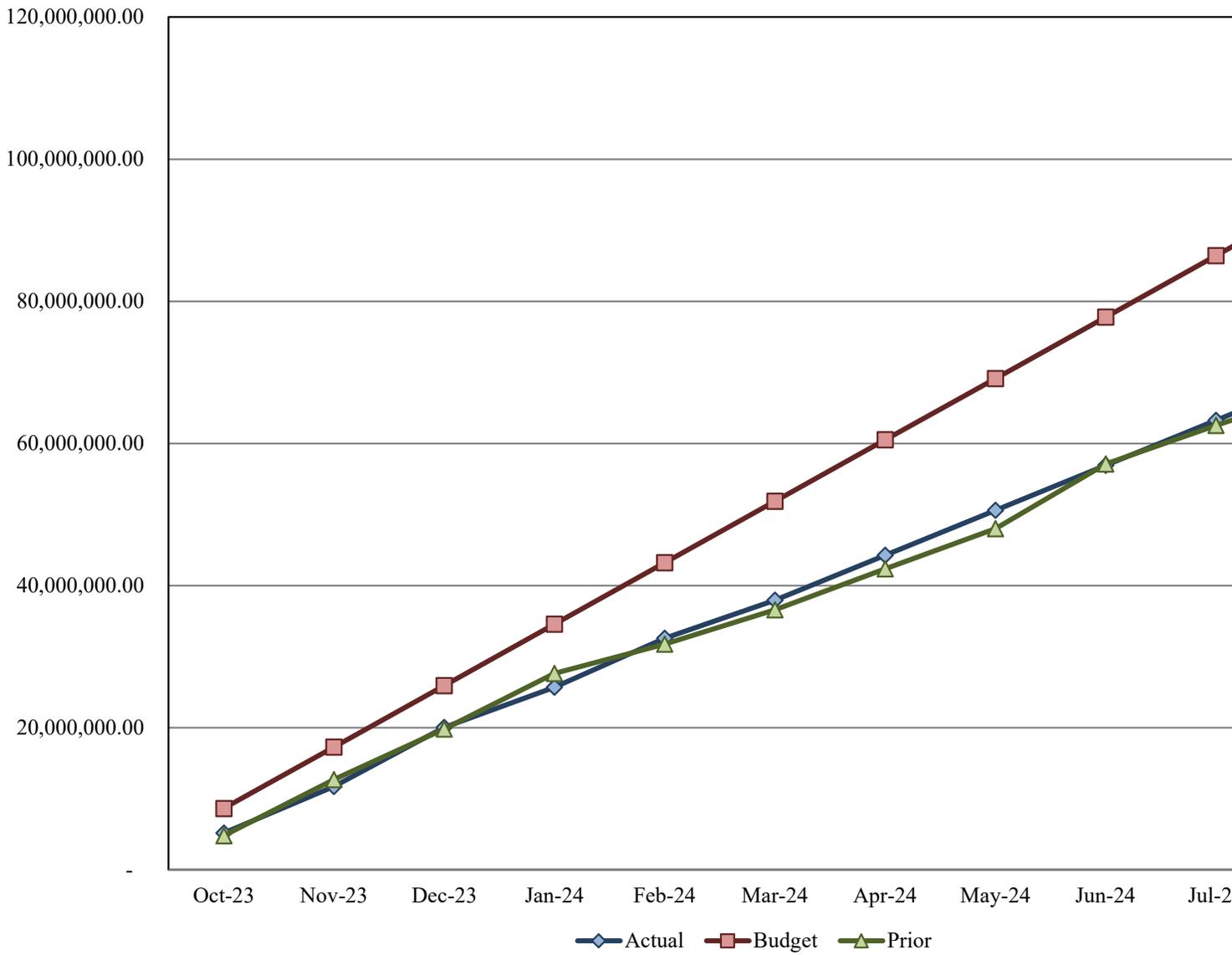


March 2024 Expenditures
General Fund



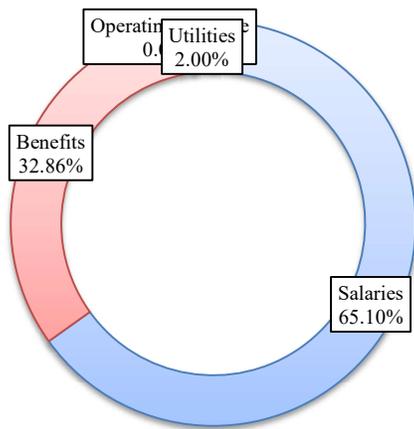
General Fund

Expenditure Projection FY2021

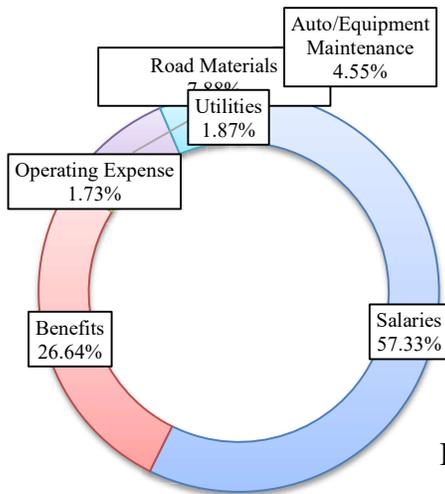
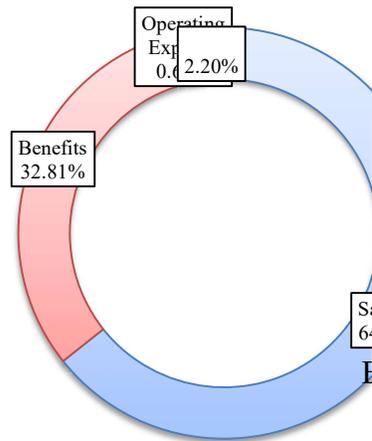


Road & Bridge Expenditure Summary - M

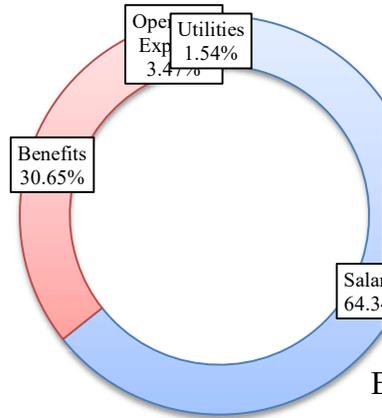
	R&B #1	R&B #2	R&B #3
Salaries	\$ 66,068.83	\$ 55,418.70	\$ 75,962.27
Benefits	33,350.08	28,279.48	35,298.55
Operating Expense	36.64	585.39	2,285.59
Road Materials			10,440.00
Auto/Equipment Maintenance			6,026.64
Equipment/Leases			
Utilities	2,033.44	1,898.71	2,483.54
Debt Service - Interest			
Debt Service - Principal			
	\$ 101,488.99	\$ 86,182.28	\$ 132,496.59



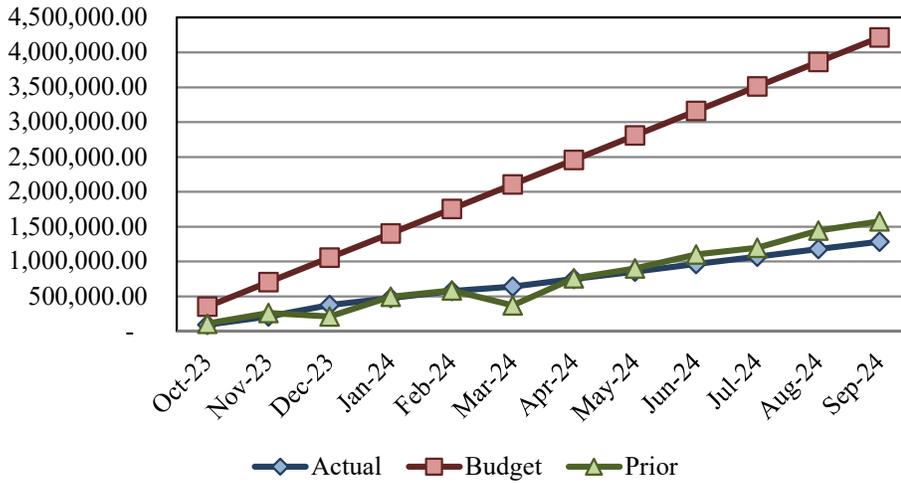
R&B 1
Expenditure Summary
March 2024
\$101,488.99



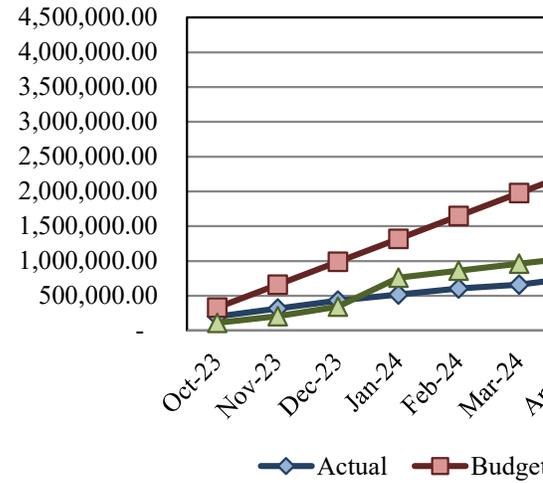
R&B 3
Expenditure Summary
March 2024
\$132,496.59



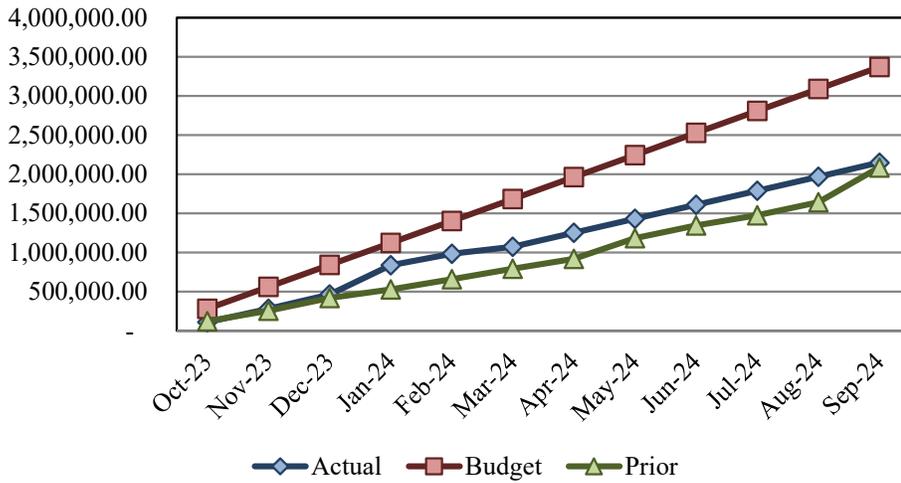
Road & Bridge Pct. #1 Expenditure Projection FY2021



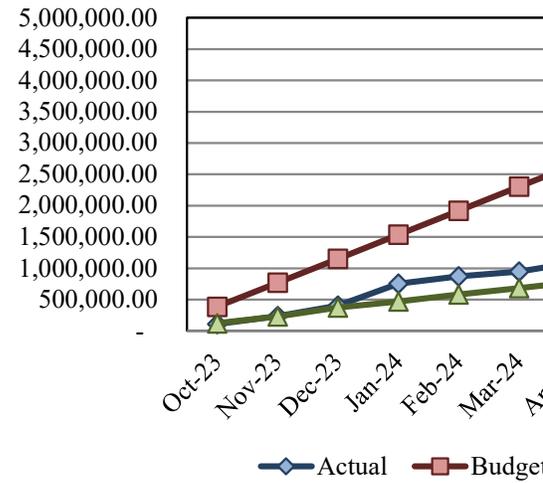
Road & Bridge Expenditure Projection



Road & Bridge Pct. #3 Expenditure Projection FY2021

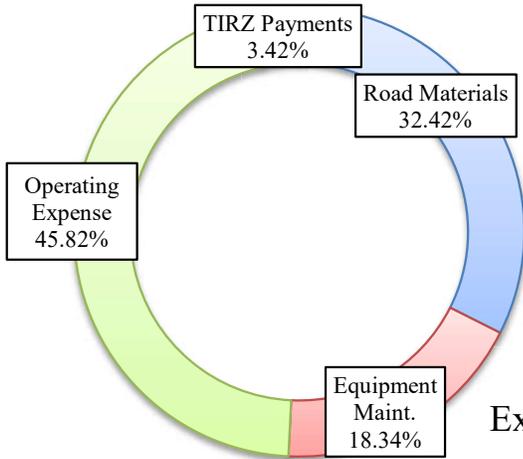


Road & Bridge Expenditure Projection

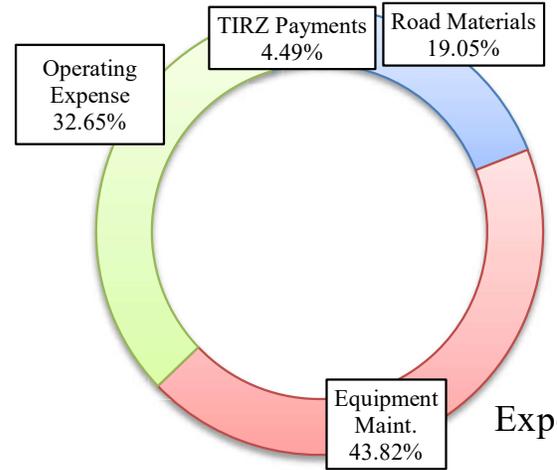


Farm to Market Expenditure Summary - Ma

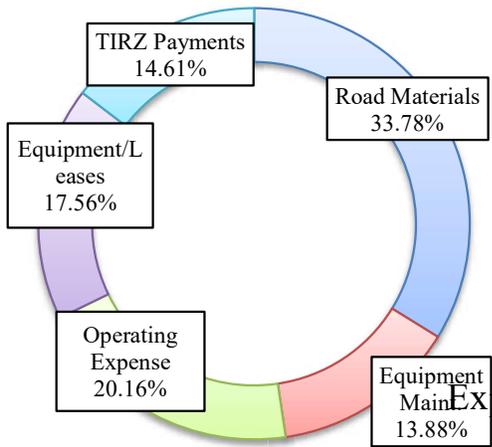
	F/M #1	F/M #2	F/M #3	
Road Materials	\$ 34,860.04	\$ 15,611.55	\$ 8,500.66	\$
Equipment Maint.	19,712.64	35,915.65	3,492.19	
Operating Expense	49,260.51	26,761.17	5,074.45	
Equipment/Leases			4,420.00	
TIRZ Payments	3,677.38	3,677.38	3,677.38	
	\$ 107,510.57	\$ 81,965.75	\$ 25,164.68	\$



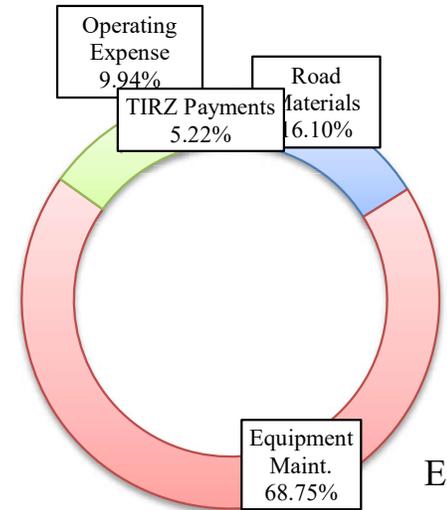
F/M 1
Expenditure Summary
March 2024
\$107,510.57



Expe

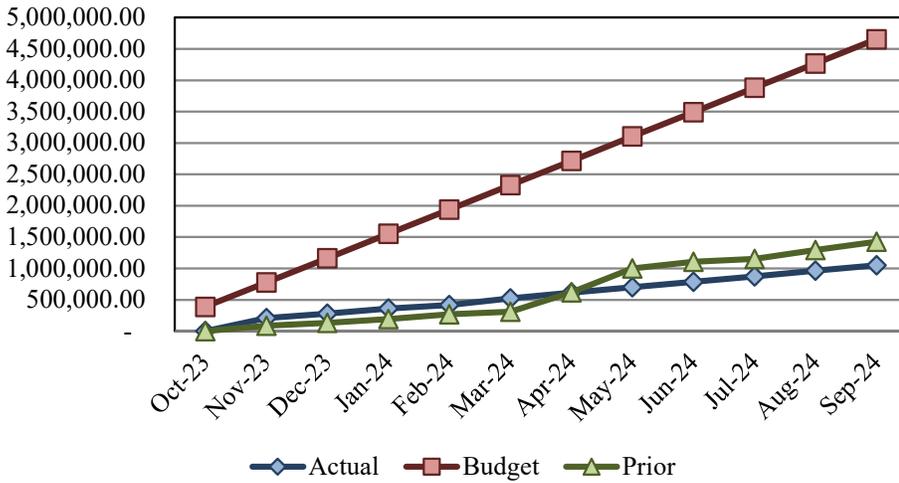


F/M 3
Expenditure Summary
March 2024
\$25,164.68

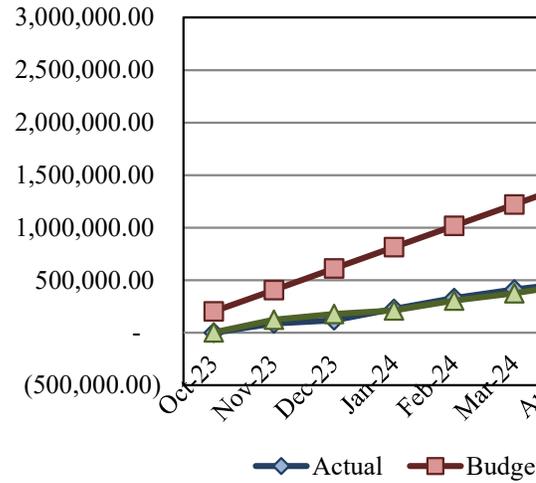


Expe

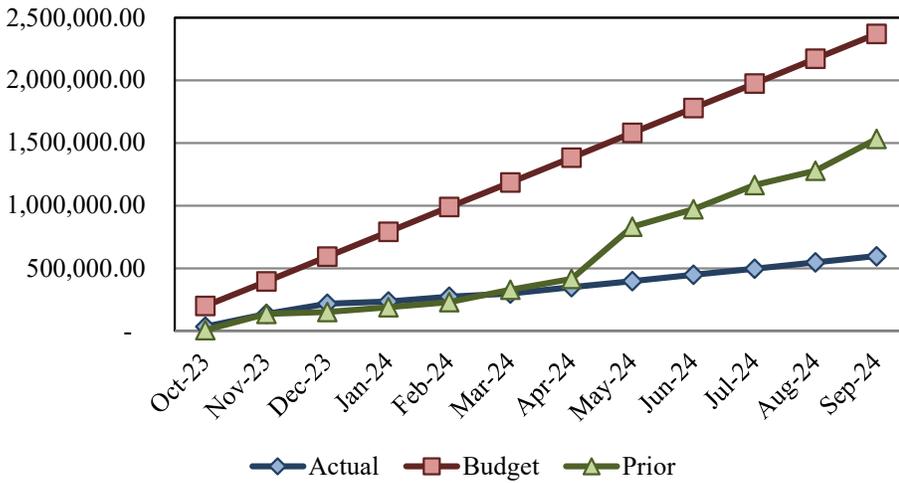
Farm to Market Pct. #1 Expenditure Projection FY2021



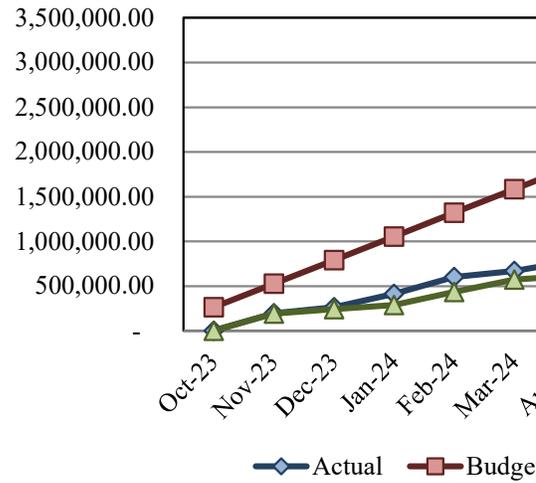
Farm to Market Expenditure Projecti



Farm to Market Pct. #3 Expenditure Projection FY2021



Farm to Marke Expenditure Projecti



COMMISSIONERS COURT AGENDA REQUEST A.8

The Commissioners Court convenes in regular session at **2:00 p.m. every other Tuesday** (for full list of dates, please visit <http://co.ellis.tx.us/DocumentCenter/View/7543/FY-2018-2019-Amended-Commissioners-Court-Schedule>). The Commissioners Court is located at 101 West Main St., Waxahachie, Texas, on the 2nd floor of the Historic Courthouse. Special sessions may convene as deemed necessary to conduct the business of the County.

PLEASE INCLUDE AN EXTRA ORIGINAL FOR CONTRACTS AND AGREEMENTS IF YOU REQUIRE AN ORIGINAL COPY RETURNED FOR YOUR FILES.

The **deadline** for submitting an agenda request with the supporting information is **12:00 noon on the Wednesday immediately preceding Commissioners Court**. This will give ample time for preparation of the agenda.

If you are not representing an organization, board, elected or appointed official, your agenda request must be filed through your respective Commissioner.

***All agreements, contracts and instruments, that otherwise bind the County, must first be approved in form and content by the County Attorney before submitting to the County Judge for the Commissioners Court Agenda.**

Please fill out this form completely:

DATE: 04/24/224 SUPPORTING DOCUMENT(S) ATTACHED? (Y) (N)

NAME: Staci Parr

PHONE: (972) 825-5123 FAX: (972) 825-5124

DEPARTMENT OR ASSOCIATION: County Auditor

ADDRESS: 101 W Main St, Waxahachie, TX 75165

PREFERRED DATE TO BE PLACED ON AGENDA: 04/30/2024

DESCRIPTION OF AGENDA REQUEST (please use exact desired wording for agenda):

****CONSENT AGENDA - FINANCIAL****

Present a tabulated report of the county's receipts and disbursements of funds from

March 21 - April 19, 2024 pursuant to Local Government Code §114.024

* _____
County Attorney Approval

Trial Balance for Ellis County

From 03/21/2024 - 04/19/2024

Fund	Name	Opening Balance	Debit	Credit	Closing Balance
1	GENERAL FUND	77,549,089.83	9,355,303.92	12,632,339.07	74,272,054.68
2	ROAD IMPROVEMENT FUND	2,133,525.76	14,738.17	-	2,148,263.93
3	ROAD/BRIDGE PCT. 1	3,510,690.40	151,890.87	202,499.23	3,460,082.04
4	ROAD/BRIDGE PCT. 2	3,119,918.07	149,993.63	185,293.66	3,084,618.04
5	ROAD/BRIDGE PCT. 3	1,829,663.33	151,588.37	248,778.86	1,732,472.84
6	ROAD/BRIDGE PCT. 4	3,372,401.83	156,987.70	230,792.58	3,298,596.95
7	ADULT PROBATION	1,286,319.93	288,646.50	417,918.95	1,157,047.48
8	JUVENILE PROBATION	614,573.33	272,742.02	522,155.98	365,159.37
9	F/M PCT. 1	4,015,885.46	40,482.19	110,137.58	3,946,230.07
10	F/M PCT. 2	1,840,946.93	26,987.16	51,743.19	1,816,190.90
11	F/M PCT. 3	1,829,858.19	26,831.37	208,615.48	1,648,074.08
12	F/M PCT. 4	2,393,538.70	32,348.36	77,177.24	2,348,709.82
13	LATERAL ROAD PCT. 1	446,132.46	2,069.73	-	448,202.19
14	COUNTY & DISTRICT CT TECH	47,257.99	372.43	-	47,630.42
15	JUSTICE COURT TECHNOLOGY FUND	230,616.23	2,529.97	-	233,146.20
16	DC ARCHIVES RECORDS MANAGEMENT	184,955.41	872.73	-	185,828.14
17	JURY	103,293.55	6,064.54	33,890.56	75,467.53
18	PERMANENT IMPROVEMENT	10,254,884.52	118,283.96	1,138,465.26	9,234,703.22
19	LAW LIBRARY	3,623.55	62,406.67	33,583.77	32,446.45
20	TRUST AND AGENCY FUND	-	-	-	-
21	RECORDS MANAGEMENT	2,474,875.21	49,093.62	6,736.24	2,517,232.59
22	CC ARCHIVES RECORDS MANAGEMENT	1,744,081.53	8,542.18	-	1,752,623.71
23	ROW AVAILABLE	162,331.59	728.60	309,198.86	(146,138.67)
24	FIRE MARSHAL SPECIAL FUND	200,000.00	359.28	-	200,359.28
26	DISTRICT COURT RECORDS TECH	248,481.19	1,112.71	-	249,593.90
27	ROAD DISTRICT #1	922,315.62	4,278.97	-	926,594.59
28	ROAD DISTRICT #5	16,392.11	76.05	-	16,468.16
29	ROAD DISTRICT #16	214,028.06	992.96	-	215,021.02
30	CHECK PROCESSING FEE AC	144,427.51	670.10	-	145,097.61
31	DRUG FORFEITURE FUND	295,474.65	1,346.65	-	296,821.30
32	GEN RECORD MANAGE/PRESE	898,537.02	4,060.90	-	902,597.92
33	COURTHOUSE SECURITY FUN	490,935.58	1,968.60	-	492,904.18
34	COURT REC. PRESERVATION 51.708	501.50	2,775.00	-	3,276.50
36	ELECTIONS ADMIN FEES	361.92	8,365.77	-	8,727.69
38	SERIES 07 INTEREST & SINKING	5,855.15	39,531.00	15,850.00	29,536.15
40	SERIES 07 BOND PROJECT	1.53	3.38	909,676.90	(909,671.99)
42	SHERIFF FEDERAL DRUG FORFEITURE	16.16	0.04	-	16.20
43	COUNTY CLERK VITALS PRESERVATION				
45	ELLIS CO COMM CORRECTIONS	85,985.61	12,819.49	47,146.15	51,658.95
46	SHERIFF SEIZURE FUND				
47	SHERIFF DRUG FORFEITURE				
48	DISTRICT ATTY DRUG SEIZ				
50	CIVIL SUPERVISION FEES	260,940.63	270,283.14	275,803.15	255,420.62
53	COURT FACILITY FEES	515,680.46	2,694.39	-	518,374.85
55	OPIOID SETTLEMENT	152,096.40	7,372.69	-	159,469.09
56	CONSTABLE PCT #2 FORFEITURE	99,230.00	178.26	-	99,408.26
57	CONSTABLE PCT #1 FORFEITURE	1,489.00	3.15	-	1,492.15
61	TRUANCY & PREVENTION	181.28	-	-	181.28
63	AMERICAN RESCUE PLAN	67,000.00	120.36	-	67,120.36
66	JUVENILE JUSTICE ALTERNATIVE EDUC.	50,005.72	12.96	39,928.54	10,090.14
68	VEHICLE REPLACEMENT FUND				
71	TREASURERS HELD PROPERTY	138,694.64	55,008.76	116,340.96	77,362.44
72	ELLIS COUNTY LEVEE #2				
73	ELLIS COUNTY LEVEE #3	780.49	1.62	-	782.11
74	ELLIS COUNTY LEVEE #4				
75	JUVENILE PROBATION FEES	424,622.21	1,899.25	-	426,521.46
91	UNCLAIMED PROPERTY	8,464.16	17.93	-	8,482.09
125	CONSTABLE PCT 1 LEOSE FUNDS	-	-	-	-
126	CONSTABLE PCT 2 LEOSE FUNDS	82,768.00	45.00	296.99	82,516.01
127	CONSTABLE PCT 3 LEOSE FUNDS	2,775.00	-	-	2,775.00
128	CONSTABLE PCT 4 LEOSE FUNDS	81,728.88	112.77	-	81,841.65
129	SHERIFF LEOSE FUNDS	500,000.00	445.21	-	500,445.21
130	DISTRICT ATTY LEOSE FUNDS	-	275,000.00	-	275,000.00
131	LANGUAGE ACCESS FUND	41,018.60	55.92	-	41,074.52
		125,099,261.88	11,611,117.00	17,814,369.20	118,896,000.68

COMMISSIONERS COURT AGENDA REQUEST

The Commissioners' Court convenes in regular session at **2:00 p.m. every other Tuesday**. The Commissioners' Court is located at 101 West Main St., Waxahachie, Texas, on the 2nd floor of the Historic Courthouse. Special sessions may convene as deemed necessary to conduct the business of the County.

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Please fill out this form completely:

DATE: 4/18/24 SUPPORTING DOCUMENT(S) ATTACHED? No

NAME: TODD LITTLE

PHONE: 972-825-5011 FAX: 972-825-5012

DEPARTMENT OR ASSOCIATION: COUNTY JUDGE

ADDRESS: 101 WEST MAIN STREET

PREFERRED DATE TO BE PLACED ON AGENDA: 4/30/24

DESCRIPTION OF AGENDA REQUEST (please use exact desired wording for agenda):

CONSENT AGENDA-
DISCUSSION, CONSIDERATION, AND APPROVAL TO AWARD NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS AGING PROGRAM THE REGIONAL MATCH REQUIREMENT IN THE AMOUNT OF \$8,806.00 FOR FY24 FOR THE YEARLY CONTRIBUTION.

June 26, 2023

FILE COPY

Honorable Todd Little
101 West Main Street
Waxahachie, TX 75165

Dear Judge Little:

The purpose of this letter is to request Ellis County's continued support of NCTCOG's Aging Program. Ellis County's support has been greatly appreciated and ongoing since 2004. During Fiscal Year 2024 we will again need the County's help in meeting its share of the program's regional match requirement, in the amount of \$8,806.

The dollars NCTCOG's Aging Program receives from the counties support the following activities.

1. **Administrative/Contract Management:** NCTCOG is required to provide a 25% match for funds received from Texas Health and Human Services (HHS) to administer continually expanding reporting and regulatory requirements and to account for all grant proceeds associated with the various programs that benefit your county's older residents. By centralizing these functions, overhead expenses per county are reduced.
2. **Direct Services:** NCTCOG is required to provide a match that ranges from 10% to 25% for direct services it provides to older adults in North Central Texas. These services include information and referral (connecting older residents with federal, state, and local aging programs), advocacy for nursing home residents, case management, in-home services, caregiver respite, caregiver counseling, and benefits counseling. Through Aging Programs, we are able to build wheelchair ramps for residents with mobility impairments, provide housekeeping assistance to older persons who are recovering from illnesses or injuries, provide relief to family members who are caring for dependent loved ones, and help Medicare beneficiaries with low incomes qualify for programs to help pay their deductibles and copayments.

NCTCOG's Aging Program is proud to support Ellis County's local providers with funding and technical assistance. During the prior fiscal year, 2022, NCTCOG passed through \$395,697 in Aging funds to Meals on Wheels North Central Texas for congregate meal and home-delivered meal services and to STAR Transit for demand-response transportation services provided to older Ellis County residents.

At the direction of our Regional Aging Advisory Committee, each county within the service area is asked to contribute a proportionate share of the regional match funds. During Fiscal Year 2024 Aging will be required to generate a regional match of \$150,000.

"Proportionate share" is that percent of funding a county receives for home-delivered, congregate meal, and demand-response transportation services, relative to all counties' meals and transportation funds allocated by NCTCOG's Aging program. Since Ellis County received \$395,697 in funding for nutrition and transportation services during Fiscal Year 2022, or 5.87% of the total region-wide allocation of \$6,740,052 for these services, the matching request to Ellis County is 5.87% of NCTCOG's \$150,000 match requirement, or \$8,806. Again, this amount is for the upcoming federal fiscal year, beginning October 1, 2023 and ending September 30, 2024.

Because match dollars are used to draw down federal and state funds for Aging services, their impact on a budget is substantial. Every match dollar Ellis County contributes draws down three federal and state dollars for Aging services. Conversely, a loss of one dollar in match results in a loss of four dollars for Aging services.

Upon request, we will provide a memorandum of understanding that outlines our obligations to Ellis County relative to these match funds. Match funds for Fiscal Year 2024 may be paid at any time between October 1, 2023 and May 31, 2024.

Should you have any questions or need additional information, please call Doni Green, Aging Director, at 817-695-9193.

Thank you for giving this matter your consideration.

Sincerely,

Mike Eastland
Executive Director

Cc: Christine Hockin-Boyd, Ellis County subrecipient



**North Central Texas
Council of Governments**

Remit to: North Central Texas Council of Governments

Attn: Accounts Receivable
P.O. Box 5888, Arlington, Texas 76005-5888

Invoice Number: INV-0000064076
Invoice Amount: \$8,806.00

Invoice Date: October.09.2023
Invoice Due Date: October.09.2023

Bill To:

ELLIS COUNTY

Customer ID C-0000002998

ELLIS COUNTY COURTHOUSE

WAXAHACHIE TX 75165

PROJECT NAME:

LOCAL ADMIN MATCH

DESCRIPTION:

CUSTOMER REFERENCE

INVOICE AMOUNT:

\$8,806.00

AMOUNT OUTSTANDING:

\$8,806.00

Terms: Net 30

For inquiries contact Administration at billings@nctcog.org, include the invoice number in the Subject line. Please remit yellow copy of invoice with payment and reference the invoice number on check stub. If your agency is tax exempt, fax your exemption certificate to 817-640-7806. Attn:Accounts Receivable. To pay by credit card call 817-695-9102

COMMISSIONERS COURT AGENDA REQUEST

F.2

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Please fill out this form completely:

DATE: 04/23/2024 SUPPORTING DOCUMENT(S) ATTACHED? Yes

NAME: Staci Parr

PHONE: _____ FAX: _____

DEPARTMENT OR ASSOCIATION: - Auditor

ADDRESS: _____

PREFERRED DATE TO BE PLACED ON AGENDA: 04/30/2024

DESCRIPTION OF AGENDA REQUEST (please use exact desired wording for agenda):

****CONSENT AGENDA - FINANCIAL****
Request for approval to disburse property tax refunds in the amount of \$6,977.08 by the Ellis County Tax Assessor Collector



ELLIS COUNTY TAX ASSESSOR AND COLLECTOR



Richard Rozler
Ellis County Tax Assessor/Collector

P.O Drawer 188
Waxahachie, TX 75168-0188
(972) 825-5150
Fax (972) 825-5151

E-Mail: Richard.rozler@co.ellis.tx.us

April 23, 2024

Request for Approval of April 30, 2024 Commissioner's Court

Refund to be issued	Account #	Refund Amount
Navy Federal Credit Union	√231379	√ \$6,977.08

Total Refunds: \$6,977.08

Rachel Conte Administrator - Property Tax

Todd Little, County Judge

Commission Perry, Pct. 3

Commissioner Stinson, Pct 1

Commissioner Butler, Pct. 4

Commissioner Grayson, Pct 2



RICHARD ROZIER
Ellis County Tax Assessor - Collector
P. O. DRAWER 188
WAXAHACHIE, TEXAS 75168-0188

Phone No.: 972-825-3150
Fax No.: 972-825-5151

Print Date: 12/29/2023
Deposit No.:

NAVY FEDERAL CREDIT UNION
820 FOLLIN LN SE
VIENNA, VA 22180

Account Number 231379	
Legal Description of the Property LOT 19 BLK G CRYSTAL FOREST ESTS PH VII 1.653 AC 3620 LAURA CT 70065	
OWNER: MOOSE CHAD A & AMBER R	

2023 OVERAGE AMOUNT \$6,977.08

70: ELLIS COUNTY, 170: LTRD, 208: MIDLOTHIAN ISD, 354: CITY OF MIDLOTHIAN

Dear Taxpayer:

Our records indicate that an overpayment exists on the property tax account listed above as of the date of this letter. If you paid the taxes on this account and believe you are entitled to a refund, please complete the application below, sign it, and return it to our office. If the taxes were paid by your mortgage/title company or any other party, you must obtain a written letter of release in order for the refund to be issued in your name. If you did not make the payment(s) on this account, please forward this letter to the person who paid these taxes. You may also request the transfer of this overpayment to other tax accounts and/or tax years in the space provided or by attaching an additional sheet if necessary. Your application for refund must be submitted within three years from the date of the overpayment, or you waive the right to the refund (Sec. 31.11c). Governing body approval is required for refunds in excess of \$2500.

APPLICATION FOR PROPERTY TAX REFUND

ATTN: AMY

Step 1. Identify the refund recipient. Show information for whomever will be receiving the refund.	Where should the refund be issued to:		
	Name: NAVY FEDERAL CREDIT UNION ✓		
	Address: 141 SECURITY DR		
	City, State, Zip: WINCHESTER, VA 22102		
Daytime Phone No.: 540-697-0322		E-Mail Address: amy.daniel@navy.federal.org	
Step 2. Provide payment information. Please attach copies of cancelled checks or original receipts for all cash payments you made.	Payment made by:	Check No.	Date Paid
	NAVY FEDERAL	50004519109	12/4/23
	TOTAL AMOUNT PAID (sum of the above amounts)		\$6977.08 ✓
Step 3. Provide reason for this refund. Please list any accounts and/or years that you intended to pay with this overage.	Please check one of the following:		
	<input checked="" type="checkbox"/> I paid this account in error and I am entitled to the refund.		
	<input type="checkbox"/> I overpaid this account. Please refund the excess to the address listed in Step 1.		
Step 4. Sign the form. Unsigned applications cannot be processed.	By signing below, I hereby apply for the refund of the above-described taxes and certify that the information I have given on this form is true and correct. (If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under the Texas Penal Code, Sec. 37.10.)		
	SIGNATURE OF REQUESTOR (REQUIRED) <i>Cory J. Russell</i>		DATE: 4/17/24
TAX OFFICE USE ONLY: <input type="checkbox"/> Approved <input type="checkbox"/> Denied By: _____ Date: _____			

This application must be completed, signed, and submitted with supporting documentation to be valid

27417985

NAVY FEDERAL Credit Union
 P.O. Box 8200
 Norfolk, VA 23710-8204

NFCU
 NFCU
 RESERVE BANK CLEARING
 000 000 4010
 00000000

CHECK NO.
8000456969

MO/DAY/YR
12/04/2023

AMOUNT
\$1,197,731.86
AMOUNT MAY VARY WITH THE CHECK

FOR PAYMENT OF TAXES

One Million One Hundred Ninety Seven Thousand Seven Hundred Thirty One and 00/100 Dollars

PAY TO THE ORDER OF **STATE COUNTY TAX COLLECTOR**
 PO BOX 100
 WAXAHACHIE, TX 75165

Carol A. ...
 AUTHORIZED SIGNATURE

#5000456969 #C258074974#280960 #004

The primary funding bank below, or one of these banks, has provided the following information:

Account Name: **State County Tax Collector**

Account Number: **11130112**

Routing Number: **11130112**

Branch Name: **State County Tax Collector**

Address: **PO BOX 100, WAXAHACHIE, TX 75165**

City: **WAXAHACHIE, TX 75165**

State: **TX**

Zip: **75165**

Phone: **972-961-1112**

SWIFT Code: **STCC33**

IBAN: **US44 1113 0112 0000 0000 0000 0000**

For DEPOSIT ONLY
 ALL INQUIRIES
 CHECK HERE FOR DEPOSIT

OR FOR PAY TO THE ORDER OF THE BANK

Posting Date 2024 Jan 02

Sequence Number 18061437

Amount \$1,197,731.86

NFCU Account Number 280960

MICR Account Number 280960

Check Number 0

Serial Number 5000456969

MICR PC Code 4

Teller ID 000000

Branch/ATM ID 0000

Bank of First Deposit 11130112

COMMISSIONERS COURT AGENDA REQUEST

F.3

The Commissioners' Court convenes in regular session at **2:00 p.m. every other Tuesday**. The Commissioners' Court is located at 101 West Main St., Waxahachie, Texas, on the 2nd floor of the Historic Courthouse. Special sessions may convene as deemed necessary to conduct the business of the County.

PLEASE INCLUDE AN EXTRA ORIGINAL FOR CONTRACTS AND AGREEMENTS IF YOU REQUIRE AN ORIGINAL COPY RETURNED FOR YOUR FILES.

The **deadline** for submitting an agenda request with the supporting information is **12:00 noon on the Wednesday immediately preceding Commissioners Court, unless otherwise specified**. This will give ample time for preparation of the agenda.

If you are not representing an organization, board, elected or appointed official, your agenda request must be filed through your respective Commissioner.

*All agreements, contracts and instruments, that otherwise bind the County, must first be approved in form and content by the County Attorney before submitting to the County Judge for the Commissioners Court Agenda.

Please fill out this form completely:

DATE: 04/23/2024 SUPPORTING DOCUMENT(S) ATTACHED? Yes

NAME: Staci Parr

PHONE: _____ FAX: _____

DEPARTMENT OR ASSOCIATION: Ellis County Auditor

ADDRESS: _____

PREFERRED DATE TO BE PLACED ON AGENDA: 04/30/2024

DESCRIPTION OF AGENDA REQUEST (please use exact desired wording for agenda):

****CONSENT AGENDA - FINANCIAL****

Accept Probationer Restitution in the amount of \$655.00 from the Ellis County Sheriffs Office as Unanticipated Revenue

****SPECIAL BUDGET REQUEST****

INCREASE 001-0010-506970 Evidence Analysis and Testing by \$655.00

Pursuant to Texas Local Government Code §111.0108, unanticipated revenue certified by County Auditor.



ELLIS COUNTY LINE ITEM ADJUSTMENT
FISCAL YEAR 2022-2023

I am requesting that the Ellis County Commissioners' Court make necessary Line Item adjustments to my 2022/2023 Budget as follows:

TRANSFER FROM:

ACCOUNT NO.	ACCOUNT TITLE	AMOUNT
001-0010-400030	Misc Reimb	\$ 655.00
	TOTAL	\$ 655.00

TRANSFER TO:

ACCOUNT NO.	ACCOUNT TITLE	AMOUNT
001-0010-506970	Evidence Analysis and Testing	\$ 655.00
	TOTAL	\$ 655.00


December 11, 2023
010 / SO
Signature of Department Head
Date Signed
Department

ELLIS COUNTY COMMISSIONERS' COURT FINDS THAT THIS TRANSFER OF FUNDS IS FOR COUNTY PURPOSES AND IS AN APPROPRIATE REQUEST.

APPROVED THIS _____ DAY OF _____, 2023

- _____ County Judge
- _____ Commissioner Precinct #1
- _____ Commissioner Precinct #2
- _____ Commissioner Precinct #3
- _____ Commissioner Precinct #4

Approved by County Auditor's Office: 



Ellis County Treasurer
 Cheryl Chambers
 101 W. Main Street, Suite 203
 Waxahachie TX 75165
 Phone: (972) 825-5127

Official Receipt
Receipt Number: R2023-03158
Receipt Date 12/08/2023

Received From: ELLIS COUNTY SHERIFF

Comments: 11/30/2023 PROBATIONER RESITUATION

COPY

Description	Account #	AMOUNT
ECSO		\$655.00
MISC REIMBURSEMENTS	001-0010-400030	655.00

Check 706704	\$655.00	Total Amount	\$655.00
		Total paid	\$655.00
		Change	\$0.00

Issued By: LHartley *LH* Batch: B12082023-00255

COMMISSIONERS COURT AGENDA REQUEST

F.4

The Commissioners' Court convenes in regular session at **2:00 p.m. every other Tuesday**. The Commissioners' Court is located at 101 West Main St., Waxahachie, Texas, on the 2nd floor of the Historic Courthouse. Special sessions may convene as deemed necessary to conduct the business of the County.

PLEASE INCLUDE AN EXTRA ORIGINAL FOR CONTRACTS AND AGREEMENTS IF YOU REQUIRE AN ORIGINAL COPY RETURNED FOR YOUR FILES.

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Please fill out this form completely:

DATE: 04/23/2024 SUPPORTING DOCUMENT(S) ATTACHED? Yes

NAME: Staci Parr

PHONE: _____ FAX: _____

DEPARTMENT OR ASSOCIATION: Ellis County Auditor

ADDRESS: _____

PREFERRED DATE TO BE PLACED ON AGENDA: 04/30/2024

DESCRIPTION OF AGENDA REQUEST (please use exact desired wording for agenda):

****CONSENT AGENDA - FINANCIAL****

Accept Probationer Restitution in the amount of \$952.00 from the Ellis County Sheriffs Office as Unanticipated Revenue

****SPECIAL BUDGET REQUEST****

INCREASE 001-0010-506970 Evidence Analysis and Testing by \$952.00

Pursuant to Texas Local Government Code §111.0108, unanticipated revenue certified by County Auditor.



Ellis County Treasurer
Cheryl Chambers
101 W. Main Street, Suite 203
Waxahachie TX 75165
Phone: (972) 825-5127

Official Receipt

Receipt Number:
R2024 00932

Receipt Date
04/12/2024

Received From: ELLIS COUNTY SHERIFF

Comments: 3/31/2024 ECSSO PROBATIONER RESTITUTION

Description	Account #	Amount
ECSSO		\$782.00
MISC REIMBURSEMENTS	001-0010-400030	782.00

Check MULTI	\$782.00	Total Amount	\$782.00
		Total paid	\$782.00
		Change	\$0.00

Issued By: LHartley Batch: B04122024-00075



Ellis County Treasurer
Cheryl Chambers
101 W. Main Street, Suite 203
Waxahachie TX 75165
Phone: (972) 825-5127

Official Receipt
Receipt Number: R2024-00977
Receipt Date 04/17/2024

Received From: ELLIS COUNTY SHERIFF
CAUSE
Comments: 4/17/2024 RESTITUTION: ~~EXSME~~ 2312732

Description	Account #	Amount
ECSO		\$170.00
MISC REIMBURSEMENTS	001-0010-408030	170.00
Check 1901		\$170.00
Total Amount		\$170.00
Total paid		\$170.00
Change		\$0.00

Issued By: LHartley *LH* Batch: B04172024-00078

COMMISSIONERS COURT AGENDA REQUEST

F.5

The Commissioners' Court convenes in regular session at **2:00 p.m. every other Tuesday**. The Commissioners' Court is located at 101 West Main St., Waxahachie, Texas, on the 2nd floor of the Historic Courthouse. Special sessions may convene as deemed necessary to conduct the business of the County.

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***All agreements, contracts and instruments, that otherwise bind the County, must first be approved in form and content by the County Attorney before submitting to the County Judge for the Commissioners Court Agenda.**

Please fill out this form completely:

DATE: 04/23/2024 SUPPORTING DOCUMENT(S) ATTACHED? Yes

NAME: Staci Parr

PHONE: _____ FAX: _____

DEPARTMENT OR ASSOCIATION: Ellis County Auditor

ADDRESS: _____

PREFERRED DATE TO BE PLACED ON AGENDA: 04/30/2024

DESCRIPTION OF AGENDA REQUEST (please use exact desired wording for agenda):

****CONSENT AGENDA - FINANCIAL****

Accept Probationer Restitution in the amount of \$515.00 from the Ellis County Sheriffs Office as Unanticipated Revenue

****SPECIAL BUDGET REQUEST****

INCREASE 001-0010-506970 Evidence Analysis and Testing by \$515.00

Pursuant to Texas Local Government Code §111.0108, unanticipated revenue certified by County Auditor.



ELLIS COUNTY LINE ITEM ADJUSTMENT
FISCAL YEAR 2022-2023

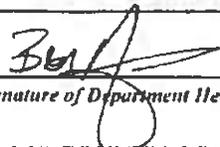
I am requesting that the Ellis County Commissioners' Court make necessary Line Item adjustments to my 2022/2023 Budget as follows:

TRANSFER FROM:

ACCOUNT NO.	ACCOUNT TITLE	AMOUNT
001-0010-400030	Misc Reimb	\$ 515.00
	TOTAL	\$ 515.00

TRANSFER TO:

ACCOUNT NO.	ACCOUNT TITLE	AMOUNT
001-0010-506970	Evidence Analysis and Testing	\$ 515.00
	TOTAL	\$ 515.00


November 8, 2023
010 / SO
Signature of Department Head
Date Signed
Department

ELLIS COUNTY COMMISSIONERS' COURT FINDS THAT THIS TRANSFER OF FUNDS IS FOR COUNTY PURPOSES AND IS AN APPROPRIATE REQUEST.

APPROVED THIS _____ DAY OF _____, 2023

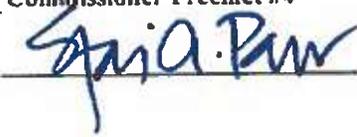
_____ County Judge

_____ Commissioner Precinct #1

_____ Commissioner Precinct #2

_____ Commissioner Precinct #3

_____ Commissioner Precinct #4

Approved by County Auditor's Office: 



Ellis County Treasurer
Cheryl Chambers
101 W. Main Street, Suite 203
Waxahachie TX 75165
Phone: (972) 825-5127

Official Receipt

Receipt Number:
R2023-02886

Receipt Date

11/08/2023

Received From: ELLIS COUNTY SHERIFF

Comments: 10/31/2023 PROBATIONER RESTITUTION

Description	Account #	Amount
DEPOSIT TOTAL		\$515.00
MISC REIMBURSEMENTS	001-0010-400030	515.00

Check 706654	\$515.00	Total Amount	\$515.00
		Total paid	\$515.00
		Change	\$0.00

Issued By: LHarley ^{CLC}

Batch: B11082023-00234

PROBATIONER	ELLIS COUNTY SHERIFF'S OFFICE	CAUSE	REC AMT	CLAIM NO	10/31/23	\$515.00
[REDACTED]			\$100.00	AG. REP. # 21-00574		
[REDACTED]			\$100.00	AG. REP. # 21-00573		
[REDACTED]			\$110.00	21-DFW-002766 21-00573		
[REDACTED]			\$100.00	21-DFW-012578 21-07322		
[REDACTED]			\$10.00	21-DFW-017599 21-14181		
[REDACTED]			\$80.00	21-DFW-017599 21-14182		
[REDACTED]			\$15.00	REP. AGENCY # 22-06595		

001-0010-400030
 Misc Reimb 515.00
 11.08.2023

ELLIS COUNTY COMMUNITY SUPERVISION
 & CORRECTIONS DEPARTMENT
 202 CLIFT STREET
 WAXAHACHIE, TX 75166

706654 09-1127113 47
 FIRST FINANCIAL BANK 602-600-0302
 DATE 10/31/23 AMOUNT \$515.00

*****FIVE HUNDRED FIFTEEN DOLLARS & 0 CTS*****

TO THE ORDER OF ELLIS COUNTY SHERIFF'S OFFICE
 RESTITUTION
 300 S. JACKSON
 WAXAHACHIE, TEXAS 75165

Signature: [Handwritten Signature]
 AUTHORIZED SIGNATURE

706654

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. This is essential for ensuring the integrity of the financial data and for providing a clear audit trail. The records should be kept up-to-date and should be accessible to all relevant parties.

2. The second part of the document outlines the procedures for handling incoming payments. It is important to ensure that all payments are recorded promptly and accurately. This includes verifying the amount and the source of the payment, and ensuring that the funds are deposited into the correct account.

3. The third part of the document describes the process for issuing invoices. Invoices should be generated and sent to customers in a timely manner. This helps to ensure that customers are billed correctly and that the company's revenue is recognized as soon as possible.

4. The fourth part of the document discusses the importance of reconciling the accounts. This involves comparing the company's records with the bank statements and other external records. This process helps to identify any discrepancies and to ensure that the company's books are balanced.

5. The fifth part of the document outlines the procedures for handling outgoing payments. It is important to ensure that all payments are made on time and to the correct recipient. This includes verifying the amount and the recipient's details, and ensuring that the funds are paid from the correct account.

Approved: _____
Date: _____

Signature: _____
Name: _____

DEFENDANT [REDACTED]
CAUSE NO. [REDACTED]
TEXAS BID NO. [REDACTED]
COUNTY ELLIS

21-00574

VICTIM(S)

NAME: ELLIS COUNTY SHERIFF OFFICE ORIGINAL AMT: \$680.00
ADDRESS: 300 S JACKSON BALANCE AMT: \$680.00
CITY & STATE: MAXABACHIE, TX ZIP: 75165
POLICY & CLAIM NO(S): _____

TOTAL RESTITUTION BALANCE DUE: \$680.00

PRINTED NAME _____

SIGNATURE _____

Total Restitution	\$ 680.00
Paid 5/31/23	- \$ 180.00
Paid 6/30/23	- \$ 100.00
Paid 7/31/23	- \$ 100.00
Remaining due	<u>\$ 300.00</u>
Paid 9/30/23	- \$ 100.00
Remaining due	<u>\$ 200.00</u>
Paid 10/31/23	- \$ 100.00
Remaining due	<u>\$ 100.00</u>

[REDACTED]

DEFENDANT [REDACTED]
CAUSE NO. [REDACTED]
TEXAS SID NO. [REDACTED]
COUNTY CLERK

21-00573

VICTIM(S)

NAME: ELLIS COUNTY SHERIFF OFFICE ORIGINAL AMT: \$1,311.25
ADDRESS: 300 S JACKSON BALANCE AMT: \$1,311.25
CITY & STATE: WAXAHACHIE, TX ZIP: 75165
POLICY & CLAIM NO(S): _____

TOTAL RESTITUTION BALANCE DUE: \$1,311.25

Karen Witt
PRINTED NAME

SIGNATURE

Total Restitution	\$ 1,311.25
Paid 5/31/23	- \$ 10.00
Paid 6/30/23	- \$ 100.00
Paid 7/31/23	- \$ 90.00
Paid 8/31/23	- \$ 200.00
Remaining due	<u>\$ 911.25</u>
Paid 9/30/23	- \$ 100.00
Remaining due	<u>\$ 811.25</u>
Paid 10/31/23	- \$ 100.00
Remaining due	<u>\$ 711.25</u>

1975-1976
1977-1978
1979-1980

DEFENDANT [REDACTED]
CASE NO. [REDACTED]
TDCJ SID NO. [REDACTED]
COUNTY CLERK

21-00573

VICTIM(S)

NAME: ELLIS COUNTY SHERIFF'S OFFICE ORIGINAL AMT: \$1,311.25
ADDRESS: 300 S JACKSON RESTITUTION BALANCE AMT: \$1,311.25
CITY & STATE: WAXAHACHIE, TX ZIP: 75165
POLICY & CLAIM NO(S): 21-DEW-002766

TOTAL RESTITUTION BALANCE DUE: \$1,311.25

PRINTED NAME _____

SIGNATURE _____

Total Restitution	\$1,311.25
Paid 5/31/23	- \$ 10.00
Paid 6/30/23	- \$ 100.00
Paid 7/31/23	- \$ 100.00
Paid 8/31/23	- \$ 100.00
	<hr/>
Remaining due	\$ 1,001.25
Paid 9/30/23	- \$ 105.00
	<hr/>
Remaining due	\$ 896.25
Paid 10/31/23	- \$ 110.00
Remaining due	<hr/>
	\$ 786.25

██████████
██████████
██████████

DEPARTMENT [REDACTED]
CAUSE NO. [REDACTED]
TEXAS BID NO. 18274007
COUNTY ELLIS

21-07322

VICTIM(S)

NAME: ELLIS COUNTY SHERIFF'S OFFICE ORIGINAL AMT: \$105.00
ADDRESS: 300 E JACKSON RESTITUTION BALANCE AMT: \$105.00
CITY & STATE: WAXSARCHER, TX ZIP: 75165
POLICY & CLAIM NO(S): 21-073-012578

TOTAL RESTITUTION BALANCE DUE: \$305.00

Kayce Witt
PRINTED NAME

SIGNATURE

Total Restitution	\$ 305.00
Paid 9/30/23	- \$ 100.00
Remaining due	<u>\$ 205.00</u>
Paid 10/31/23	- \$ 100.00
Remaining due	<u>\$ 105.00</u>

████████████████████
████████████████████

DEFENDANT [REDACTED]
CAUSE NO. [REDACTED]
TEXAS SID NO. [REDACTED]
COUNTY ELLIS

21-14181

VICTIM(S)

NAME: ELLIS COUNTY SHERIFF'S OFFICE ORIGINAL AMT: \$180.00
ADDRESS: 300 S JACKSON RESTITUTION BALANCE AMT: \$180.00
CITY & STATE: WAXAHACHIE, TX ZIP: 75165
POLICY & CLAIM NO(S): 21 DEN 017599

TOTAL RESTITUTION BALANCE DUE: \$180.00

Sherry Zoeder
PRINTED NAME

SIGNATURE

Total Restitution \$ 180.00
Paid 10/31/23 - \$ 10.00
Remaining due \$ 170.00

████████████████████
████████████████████
████████████████████

DEFENDANT [REDACTED]
CAUSE NO. [REDACTED]
TEXAS SID NO [REDACTED]
COUNTY ELLIS

21-14182

VICTIM(S)

NAME: ELLIS COUNTY SHERIFF'S OFFICE ORIGINAL AMT: \$1,215.50
ADDRESS: 300 S JACKSON RESTITUTION BALANCE AMT: \$1,215.50
CITY & STATE: WAXAHACHIE, TX ZIP: 75165
POLICY & CLAIM NO(S): 21-DEF-017599

TOTAL RESTITUTION BALANCE DUE: \$1,215.50

Sherry Roeder
PRINTED NAME

SIGNATURE

Total Restitution	\$1,215.50
Paid 10/31/23	- \$ 80.00
Remaining due	<u>\$1,135.50</u>

████████████████████
████████████████████
████████████████████

22-06595

DEFENDANT: [REDACTED]
COUNTY: [REDACTED]
STATE: [REDACTED]
COURTY ELLIS

VICTIM(S)

NAME: ELLIS COUNTY SHERIFF'S OFFICE ORIGINAL AMT: \$170.00
ADDRESS: 300 R JACKSON RESTITUTION BALANCE AMT: \$170.00
CITY & STATE: MAXWELL, TX ZIP: 75165
POLICY & CLAIM NO(S): _____

TOTAL RESTITUTION BALANCE DUE: \$170.00

Silas Montgomery
PRINTED NAME

SIGNATURE

Total Restitution	\$170.00
Paid 8/31/23	<u>- \$10.00</u>
Remaining due -	\$160.00
Paid 10/31/23	<u>- \$15.00</u>
Remaining due	\$145.00

SECRET
SECRET
SECRET

COMMISSIONERS COURT AGENDA REQUEST F, 6

The Commissioners' Court convenes in regular session at **2:00 p.m. every other Tuesday**. The Commissioners' Court is located at 101 West Main St., Waxahachie, Texas, on the 2nd floor of the Historic Courthouse. Special sessions may convene as deemed necessary to conduct the business of the County.

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Please fill out this form completely:

DATE: 04/23/2024 SUPPORTING DOCUMENT(S) ATTACHED? Yes

NAME: Staci Parr

PHONE: _____ FAX: _____

DEPARTMENT OR ASSOCIATION: Ellis County Auditor

ADDRESS: _____

PREFERRED DATE TO BE PLACED ON AGENDA: 04/30/2024

DESCRIPTION OF AGENDA REQUEST (please use exact desired wording for agenda):

****CONSENT AGENDA - FINANCIAL****

Accept Insurance Reimbursement from Sedgwick Claims in the amount of \$11,899.27 from the Ellis County Sheriffs Office as Unanticipated Revenue

****SPECIAL BUDGET REQUEST****

INCREASE001-0010-508240 Collision Repair by \$11,899.27

Pursuant to Texas Local Government Code §111.0108, unanticipated revenue certified by County Auditor.



Ellis County Treasurer
Cheryl Chambers
101 W. Main Street, Suite 203
Waxahatche TX 75165
Phone: (972) 825-5127

Official Receipt
Receipt Number: R2023-02885
Receipt Date 11/08/2023

Received From: ELLIS COUNTY SHERIFF

Comments: SEDGWICK CLAIMS - INSURANCE REIMB VIN F268887

Description	Account #	Amount
DEPOSIT TOTAL		\$11,899.27
INSURANCE REIMB	001-0010-408590	11899.27

Check	\$11,899.27	Total Amount	\$11,899.27
137392044		Total paid	\$11,899.27
		Change	\$0.00

Issued By: L*CH*Hartley

Batch: B11082023-00234

Sedgwick Claims Management Services, Inc
 PO Box 14512
 Lexington, KY 40512

DATE	CHECK AMOUNT	CHECK NUMBER
10/31/2023	11,899.27	137392044
PAYEE	TAX ID	
ELLIS COUNTY	None	
SCMS UNIT	PAGE	
660 Sedgwick Claims Management Services, Inc	01 of 01	

0006150-0019225 0106 001 584301 SKK



ELLIS COUNTY
 ATTENTION: DEBORAH BROWN
 300 SOUTH JACKSON STREET
 WAXAHACHIE TX 75165

Claimant Name	Loss Date	Claim Number
ELLIS COUNTY	09/24/2023	[REDACTED]
Am't Paid: 11,899.27	Description: Partial loss	
Dates: 10/30/2023 - 10/30/2023	Comment: Payment for VIN#1268867	

001-0010-406590
 Insurance Reimb
 11.08.2023 11,899.27

SKK RALSDM 001



THE FACE OF THIS CHECK IS PRINTED BLUE - THE BACK CONTAINS A SIMULATED WATERMARK - SEE BACK FOR DETAILS

Sedgwick as agent for Argonaut Insurance
 Argonaut Great Central Insurance Company

ORIGIN Wells Fargo Bank, N.A.
 6608545

VOID AFTER 60 DAYS

DATE: 10/31/2023

137392044

62-22
 311

PAY: *****ELEVEN THOUSAND EIGHT HUNDRED NINETY NINE AND 27/100 DOLLARS

\$11,899.27

PAY TO THE ORDER OF
 ELLIS COUNTY

Sedgwick

2068193937

Argonaut Insurance Company, Principal
 Sedgwick Claims Management Services, Inc., Agent By:

AP



Debra Brown

From: Freeman, Chelsey <Chelsey.Freeman@sedgwick.com>
Sent: Tuesday, November 7, 2023 3:49 PM
To: Debra Brown
Subject: RE: Claim Number 4A2310D688N-0001

CAUTION: This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hello,

The VIN# you have is not correct. The VIN# for claim 4A2310D688N-0001 is KE6S184.

Chelsey Freeman | Liability Claims Representative
Sedgwick manages claims on behalf of Argonaut Insurance Company for this claim.
DIRECT 469-213-4359 | EMAIL Chelsey.Freeman@sedgwick.com
www.sedgwick.com | Caring counts®

 sedgwick.

*Unit 2302
Hail Damage*

From: Debra Brown <debra.brown@elliscounty.texas.gov>
Sent: Tuesday, November 7, 2023 2:37 PM
To: Freeman, Chelsey <Chelsey.Freeman@sedgwick.com>
Subject: Claim Number 4A2310D688N-0001

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe...

Can you tell me if the VIN #268887 is correct for this claim. When I asked about the payment I received I was told the amount matches another claim. The amount paid was \$11,899.27.

Debra Brown
Admin Assistant
Ellis County Sheriff's Office
972-825-4972

Any personal data acquired, processed or shared by us will be lawfully processed in line with applicable data protection legislation. If you have any questions regarding how we process personal data refer to our [Privacy Notice](#). Any communication including this email and files/attachments transmitted with it are confidential and are intended solely for the use of the individual or entity to whom they are addressed. If this message has been sent to you in error, you must not copy, distribute or disclose of the information it contains and you must notify us immediately (contact is within the privacy policy) and delete the message from your system.

COMMISSIONERS COURT AGENDA REQUEST

F.7

The Commissioners' Court convenes in regular session at 2:00 p.m. every other Tuesday. The Commissioners' Court is located at 101 West Main St., Waxahachie, Texas, on the 2nd floor of the Historic Courthouse. Special sessions may convene as deemed necessary to conduct the business of the County.

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Please fill out this form completely:

DATE: 04/24/2024 SUPPORTING DOCUMENT(S) ATTACHED? Yes

NAME: Staci Parr

PHONE: _____ FAX: _____

DEPARTMENT OR ASSOCIATION: Ellis County Auditors Office

ADDRESS: _____

PREFERRED DATE TO BE PLACED ON AGENDA: 04/30/2024

DESCRIPTION OF AGENDA REQUEST (please use exact desired wording for agenda):

****CONSENT AGENDA - FINANCIAL****

Accept Insurance Reimbursement Texas Division of Emergency Management in the amount of \$224,285.41 as Unanticipated Revenue

****SPECIAL BUDGET REQUEST****

INCREASE 023-0923-509310 - TXDOT Projects - 10% Match by \$146,286.86

INCREASE 018-0908-509803 - Soft Costs - Courts & Admin Building by \$77,998.55

Pursuant to Texas Local Government Code §111.0108, unanticipated revenue certified by County Auditor



Ellis County Treasurer
 Cheryl Chambers
 101 W. Main Street, Suite 203
 Waxahachie TX 75165
 Phone: (972) 825-5127

Official Receipt
Receipt Number: R2024-00664
Receipt Date: 03/12/2024

Received From: TEXAS DIVISION OF EMERGENCY MANAGEMENT

Comments: 3/11/2024 STATE COVID VACCINE HUB REIMBURSEMENT

Description	Account #	Amount
DEPOSIT TOTAL		\$224,285.41
MISC REIMBURSEMENTS	001-0010-400030	224285.41

EFT	\$224,285.41	Total Amount	\$224,285.41
		Total paid	\$224,285.41
		Change	\$0.00

Issued By: LHartley *HL* **Batch: B03122024-00051**

146286.86 11998.55

TEXAS IDENTIFICATION NUMBER: 17560009353

=====
MAIL CODE: 004
ELLIS COUNTY
ATTN: ELLIS COUNTY TREASURER
109 S JACKSON ST
WAXAHACHIE, TX, 75165-3745
=====

AGENCY: 575 - TEXAS DIVISION OF EMERGENCY MANAGEMENT
PAYMENT ISSUE DATE: 2024-03-07
PAYMENT NUMBER: 3292845
PAYMENT TYPE: DD
CONSOLIDATED PAYMENT AMOUNT: 224285.41
CONSOLIDATED PAYMENT INTEREST: 0.00

INVOICE NUMBER: 3644850015832
INVOICE DESCRIPTION: 97.036_4485_509 97.036_4485_509
DOCUMENT NUMBER: 94401316
INVOICE AMOUNT: 224,285.41
INVOICE INTEREST: 0.00

Mail Code	Texas Identification Number	Address			
004	17560009353	ELLIS COUNTY ATTN: ELLIS COUNTY TREASURER 109 S JACKSON ST WAXAHACHIE, TX 75165-3745			
Payment Number	Issue Date	Payment Type	Paying Agency	Payment Amount	Interest Amount
3292845	2024-03-07	DD	575 TEXAS DIVISION OF EMERGENCY MANAGEMENT	224,285.41	0.00
			Total:	224,285.41	

Mail Code	Total
004	224,285.41
Total:	224,285.41

[New Payment Search](#)

[View Reported State Debt](#)

[texas.gov](https://www.texas.gov) | [Texas Records and Information Locator \(TRAIL\)](#) | [State Link Policy](#) | [Texas Homeland Security](#) | [Texas Veterans Portal](#)

Glenn Hegar, Texas Comptroller • [Home](#) • [Contact Us](#)
[Privacy and Security Policy](#) | [Accessibility Policy](#) | [Link Policy](#) | [Public Information Act](#) | [Compact with Texans](#)



03/08/2024 09:20:04 AM

You are logged in as:

Texas Identification Number:
17560009353
Cheryl Chambers
cheryl.chambers@co.ellis.tx.us
(972) 825-5127
IP: 204.64.105.155

System Tools

- Sign up for Advanced Payment Notifications Emails
- Paying Agency Contact List
- Back to eSystems Menu

Public Payment Resources

- State Vendor Payment Resources
- Where the Money Goes
- Open Records Division

Payment Information

Tips:

* Both the **Invoice Number** and **Invoice Description** fields display information provided by the paying agency. Contact the paying agency for additional information if needed.
[Paying Agency Contact List](#)

Texas Identification Number	Mail Code	Payment Number	Payment Type	Paying Agency	Total
17560009353	004	3292845	DD	575	224285.41

Document Number	Invoice Number	Invoice Description	Invoice Amount	Interest Amount
94401316	3644850015832	97.036_4485_509 97.036_4485_509	224,285.41	0.00

[New Payment Search](#)

[Back](#)

Cheryl Chambers

From: Texas Comptroller of Public Accounts - Fiscal Management Division
<direct.deposit@cpa.texas.gov>
Sent: Friday, March 8, 2024 5:21 AM
To: Cheryl Chambers
Subject: State of Texas - Advance Payment Notification: DO NOT REPLY TO THIS EMAIL

CAUTION: This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Payee: 17560009353

Mail Code(s):

004 - ELLIS COUNTY

****IMPORTANT****

You are receiving this email because you signed up for Advance Payment Notifications from the Texas Comptroller's "Search State Payments Issued" application.

This notification informs you that a direct deposit payment has processed and/or a warrant (state check) has been issued. You should verify the availability of funds with your financial institution before expending direct deposit funds.

Please visit TexasPayeeResources.org for information on online resources that provide access to your payment information.

To change or remove an email address for the Advance Payment Notification (APN), login to the [Texas Comptroller eSystems Login page](#).

Thank you.

DO NOT REPLY TO THIS MESSAGE.

This message has been generated by an automated system.

3/12/2024 8:13 AM

GENERAL FUND

xxx79291

Amount: \$224,285.41

Statement Description: INV-PAYMTS TX DIV EMER MGMT CTX 17560009353004

ISA~00~0000000000~00~0000000000~ZZ~1746000089 ~ZZ~JPMORGAN CHASE

~240307~2119~U~00304~

Posted Date: 3/11/2024

Type: Credit

Status: Posted

000004

COMMISSIONERS COURT AGENDA REQUEST F. 8

The Commissioners' Court convenes in regular session at 2:00 p.m. every other Tuesday. The Commissioners' Court is located at 101 West Main St., Waxahachie, Texas, on the 2nd floor of the Historic Courthouse. Special sessions may convene as deemed necessary to conduct the business of the County.

PLEASE INCLUDE AN EXTRA ORIGINAL FOR CONTRACTS AND AGREEMENTS IF YOU REQUIRE AN ORIGINAL COPY RETURNED FOR YOUR FILES.

The deadline for submitting an agenda request with the supporting information is 12:00 noon on the Wednesday immediately preceding Commissioners Court, unless otherwise specified. This will give ample time for preparation of the agenda.

If you are not representing an organization, board, elected or appointed official, your agenda request must be filed through your respective Commissioner.

*All agreements, contracts and instruments, that otherwise bind the County, must first be approved in form and content by the County Attorney before submitting to the County Judge for the Commissioners Court Agenda.

Please fill out this form completely:

DATE: 04/24/2024 SUPPORTING DOCUMENT(S) ATTACHED? Yes

NAME: Kyle Butler

PHONE: _____ FAX: _____

DEPARTMENT OR ASSOCIATION: Ellis County Commissioner Pct 4

ADDRESS: _____

PREFERRED DATE TO BE PLACED ON AGENDA: 04/30/2024

DESCRIPTION OF AGENDA REQUEST (please use exact desired wording for agenda):

****CONSENT AGENDA - FINANCIAL****
Line Item Transfer

DECREASE 012-0755-508070 Operating Expenditures by \$5,000
INCREASE 012-0755-509070 Tires by \$5,000

COMMISSIONERS COURT AGENDA REQUEST

F.9

The Commissioners' Court convenes in regular session at 2:00 p.m. every other Tuesday. The Commissioners' Court is located at 101 West Main St., Waxahachie, Texas, on the 2nd floor of the Historic Courthouse. Special sessions may convene as deemed necessary to conduct the business of the County.

PLEASE INCLUDE AN EXTRA ORIGINAL FOR CONTRACTS AND AGREEMENTS IF YOU REQUIRE AN ORIGINAL COPY RETURNED FOR YOUR FILES.

The **deadline** for submitting an agenda request with the supporting information is **12:00 noon on the Wednesday immediately preceding Commissioners Court, unless otherwise specified.** This will give ample time for preparation of the agenda.

If you are not representing an organization, board, elected or appointed official, your agenda request must be filed through your respective Commissioner.

*All agreements, contracts and instruments, that otherwise bind the County, must first be approved in form and content by the County Attorney before submitting to the County Judge for the Commissioners Court Agenda.

Please fill out this form completely:

DATE: 04/23/2024 SUPPORTING DOCUMENT(S) ATTACHED? Yes

NAME: Ted Kantor

PHONE: _____ FAX: _____

DEPARTMENT OR ASSOCIATION: Engineer

ADDRESS: _____

PREFERRED DATE TO BE PLACED ON AGENDA: 04/30/2024

DESCRIPTION OF AGENDA REQUEST (please use exact desired wording for agenda):

****CONSENT AGENDA - FINANCIAL****

Line Item Transfer

DECREASE 001-0375-508350 Training by \$5,000.00

DECREASE 001-0375-506890 GIS Software by \$4,264.00

DECREASE 001-0375-508680 Contract Services by \$34,000.00

INCREASE 001-0375-509330 Consultant by \$5,000.00

INCREASE 001-0375-508190 Computer Equipment by \$38,264.00

COMMISSIONERS COURT AGENDA REQUEST F.10

The Commissioners' Court convenes in regular session at **2:00 p.m. every other Tuesday**. The Commissioners' Court is located at 101 West Main St., Waxahachie, Texas, on the 2nd floor of the Historic Courthouse. Special sessions may convene as deemed necessary to conduct the business of the County.

PLEASE INCLUDE AN EXTRA ORIGINAL FOR CONTRACTS AND AGREEMENTS IF YOU REQUIRE AN ORIGINAL COPY RETURNED FOR YOUR FILES.

The **deadline** for submitting an agenda request with the supporting information is **12:00 noon on the Wednesday immediately preceding Commissioners Court, unless otherwise specified.** This will give ample time for preparation of the agenda.

If you are not representing an organization, board, elected or appointed official, your agenda request must be filed through your respective Commissioner.

*All agreements, contracts and instruments, that otherwise bind the County, must first be approved in form and content by the County Attorney before submitting to the County Judge for the Commissioners Court Agenda.

Please fill out this form completely:

DATE: 04/23/2024 SUPPORTING DOCUMENT(S) ATTACHED? Yes

NAME: Brad Norman

PHONE: _____ FAX: _____

DEPARTMENT OR ASSOCIATION: Ellis County Sheriff

ADDRESS: _____

PREFERRED DATE TO BE PLACED ON AGENDA: 04/30/2024

DESCRIPTION OF AGENDA REQUEST (please use exact desired wording for agenda):

****CONSENT AGENDA - FINANCIAL****

Line Item Transfer

DECREASE 001-0010-506940 Employee Recognition by \$351.81

INCREASE 001-0010-508850 Sales Tax by \$26.81

INCREASE 042-042-400870 Sheriff Forfeiture by \$325.00

LLIS COUNTY SHERIFF'S OFFICE
Memorandum

Brad Norman, Sheriff
Phone (972) 825-4901
Fax (972) 825-4927



300 South Jackson
Waxahachie, TX 75165

Date: November 21, 2023

To: Staci Parr
Ellis County First Assistant Auditor

From: Debra Brown
Ellis County Sheriff's Office
972-825-4972 voice

RE: Purchase of Duty Weapon for Terry Ogden

Attached is a line item adjustment for the duty weapon for Terry Ogden retirement. Funds are being transferred from the Employee Recognition line to the line the weapon was originally purchased from Sheriff Forfeiture line.

\$351.81 from line item 001-0010-506940

\$325.00 for weapon – line item 042-0942-400870

\$26.81 for taxes – line item 001-0010-508850



ELLIS COUNTY LINE ITEM ADJUSTMENT
FISCAL YEAR 2022-2023

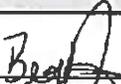
I am requesting that the Ellis County Commissioners' Court make necessary Line Item adjustments to my 2022/2023 Budget as follows:

TRANSFER FROM:

ACCOUNT NO.	ACCOUNT TITLE	AMOUNT
001-0010-506940	Employee Recognition	\$ 351.81
	TOTAL	\$ 351.81

TRANSFER TO:

ACCOUNT NO.	ACCOUNT TITLE	AMOUNT
042-0942-400870	Sheriff Forfeiture	\$ 325.00
001-0010-508850	Sales Tax	\$ 26.81
	TOTAL	\$ 351.81


 Signature of Department Head

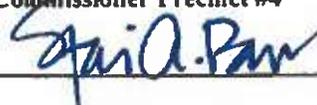
 November 21, 2023
 Date Signed

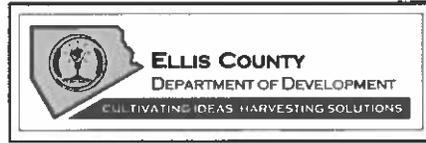
 010 / SO
 Department

ELLIS COUNTY COMMISSIONERS' COURT FINDS THAT THIS TRANSFER OF FUNDS IS FOR COUNTY PURPOSES AND IS AN APPROPRIATE REQUEST.

APPROVED THIS _____ DAY OF _____, 2022

- _____ County Judge
- _____ Commissioner Precinct #1
- _____ Commissioner Precinct #2
- _____ Commissioner Precinct #3
- _____ Commissioner Precinct #4

Approved by County Auditor's Office: 



DOD
1.1-1.3
4.1

**Department of Development Agenda Items
Ellis County Commissioners' Court -
April 30, 2024
2:00 PM**

REGULAR AGENDA

Agenda Item No. 1.1

Discussion, consideration, and action on a request for a variance for Parcel ID 184093 – 6411 Old Buena Vista Road (the proposed Jacob’s Addition Plat) from Section IV (A) of the Subdivision & Development Regulations to allow this property to develop with an existing structure encroaching into the proposed front building line setback and front drainage and utility easement. The ± 26.022-acre site is located ± 350 feet west of the intersection of Old Buena Vista Road & Barn Owl Aly, partially in the extraterritorial jurisdiction of Maypearl, Road and Bridge Precinct No. 3.

Agenda Item No. 1.2

Discussion, consideration, and action to ratify staff action on a plat of Jacob’s Addition, Tracts 1 & 2. The ± 26.022-acre site is located ± 350 feet west of the intersection of Old Buena Vista Road & Barn Owl Aly, situated in the J.A. Gaona Survey, Abstract No. 386, partially in the extraterritorial jurisdiction of Maypearl, Road and Bridge Precinct No. 3.

Agenda Item No. 1.3

Discussion, consideration, and action upon variance requests for Parcel ID No. 138308, 188546, 190063 – (proposed TerraVista development) from Volume III, Section II (F) & Section IV (D) of the Standard Construction Details to allow placement of utility lines within the right-of-way and waive the required cement stabilized flexbase. The ± 472.494-acre site is located at the southwest corner of FM 813 and Windham Road, Waxahachie, Road and Bridge Precinct No. 4 & a portion of Precinct No. 1.

ADMINISTRATIVE AGENDA

Agenda Item No.

~~Discussion, consideration, and action to enter into a participation agreement between the City of Mansfield and Ellis County regarding Mansfield TIRZ No. 4. The Ellis County portion of this TIRZ contains ± 280 acres and is located south of Britton Road (the northern county line) and east of SH 360.~~

EXECUTIVE SESSION

MUD updates

ELLIS COUNTY COMMISSIONERS COURT		April 30, 2024	
REPORTING DEPARTMENT: DoD			
AGENDA TYPE <input type="checkbox"/> Consent Agenda <input checked="" type="checkbox"/> Regular Agenda <input type="checkbox"/> Public Hearing	Road Frontage Variance Request Pct. No. 1 AGENDA ITEM NO. 1.1		

CAPTION:

Discussion, consideration, and action on a request for a variance for Parcel ID 184093 – 6411 Old Buena Vista Road (the proposed Jacob’s Addition Plat) from Section IV (A) of the Subdivision & Development Regulations to allow this property to develop with an existing structure encroaching into the proposed front building line setback and front drainage and utility easement. The ± 26.022-acre site is located ± 350 feet west of the intersection of Old Buena Vista Road & Barn Owl Aly, partially in the extraterritorial jurisdiction of Maypearl, Road and Bridge Precinct No. 3.

CASE TYPE:

Bond/Letter of Credit
 Plat/Plat-related
 Regulation Amendment
 Variance Request
 Misc.

PARCEL ID OR ADDRESS:
Parcel ID No. 184093

APPLICANT(s):
Monty Jacob

ATTACHMENTS:

1) Letter of Request
2) Draft Order

STAFF RECOMMENDATION:

Approved, as presented
 Approved w/ conditions
 (See Analysis section)
 Table/Continue item
 Deny

BACKGROUND:

- The applicant applied for a plat in March 2024, but upon reviewing the revised plat, it was discovered that the existing structure would encroach into the front building line setback and front drainage and utility easement line upon approval of the plat.
- After speaking with staff, the applicant requests these variances to develop this property into two lots of record (see Agenda Item No. 1.2). However, one proposed lot contains an existing structure that will not meet the minimum front building line setback or front drainage and utility easement requirements upon platting.
- The current regulations require a proposed lot adjacent to a thoroughfare to have a minimum front building line setback of 40 feet and a front drainage and utility easement of 20 feet before any development can occur.
- Currently, the existing structure sits about ± 45 feet from the edge of pavement, but with the proposed plat, it will encroach into the front building setback line by ± 30 feet and into the front drainage and utility easement by ± 10 feet. If approved, the new right-of-way will place the house about 15 feet from the existing edge of pavement. There are no plans to expand this structure.
- Due to the right-of-way dedication requirements for Old Buena Vista Road (50-60 feet from the centerline of the road), staff cannot support an amendment to reduce the right-of-way requirements, and this variance is the only other option.

- If a variance is approved, the applicant will proceed with platting the property in accordance with the County's subdivision regulations.

NOTICE REQUIREMENTS

Section VIII (A) requires notice to be sent to property owners within 200 feet of the property with the requested variance at least ten (10) days before the meeting date. Below is a summary of the satisfaction of that legal notice requirement.

DATE OF NOTIFICATION	NO. OF LETTERS
4/19/2024	Twelve (12) letters

PERTINENT REGULATION(s):

Below is a summary of minimum County standards and the proposed request:

Relief Sought From:	County Development Standard:	Applicant's Request:	Difference:
Structure – Encroachment into the front building setback line	No buildings shall encroach into the front building line setback (40 feet).	Existing structure encroaches into the front building line setback.	Encroachment into the front building line: ± 30 feet
Structure – Encroachment into the front drainage & utility easement	No buildings shall encroach into the front drainage & utility easement (20 feet.)	Existing structure encroaches into the front drainage and utility easement.	Encroachment into the front drainage & utility easement: ± 10 feet.

- Section VIII (B) outlines the criteria below for granting relief from the rules and regulations:
 1. There are special conditions affecting the land involved such that the strict application of the provisions of this Order would deprive the applicant of the reasonable use of his land; and,
 2. That the relief is necessary for the preservation and enjoyment of a substantial property right of the applicant; and,
 3. That the granting of the relief will not be detrimental to the public finances, health, safety, or welfare, or injurious to other property in the area; and,
 4. That the granting of the relief will not have the effect of preventing the orderly subdivision of other land in the area in accordance with the provisions of the Order.
 5. That the situation causing the hardship or difficulty is neither self-imposed or self-created.

FINAL ANALYSIS:

The property owners cannot meet the minimum front building line setback requirement nor the front drainage and utility easement requirements to meet the minimum platting requirements due to the current state of the property and the right-of-way dedication requirements, as stated in the Background Section. Due to the overall circumstances and the nature of this request, staff supports these variance requests as, in our professional opinion, it meets the variance criteria.

Therefore, staff recommends **approval** of these variances for PID No. 184093 – 6411 Old Buena Vista Road (proposed Jacob’s Addition Plat) for one proposed lot to Section IV (A) of the Subdivision & Development Standards from Volume I, Section IV (A) to the front setback and front utility & drainage easement requirements. Staff recommends that this request be subject to the following conditions:

- 1) Encroachment of the existing structure can encroach into the front building line by ± 30 feet.
- 2) Encroachment of the existing structure into the front drainage & utility easement by ± 10 feet.
- 3) The non-conforming existing structure may not be enlarged or expanded, nor shall it be structurally altered, unless such alteration converts such structure into conformity with the existing regulations in effect at that time.
- 4) Nonconforming structures shall not be rebuilt in case of partial or total destruction exceeding 50 percent of their fair market value. If any such structure is damaged or destroyed to the extent of exceeding more than 50 percent of its fair market value, it shall not be rebuilt except in conformance with the County’s adopted subdivision regulations at the time of application.
- 5) Approval of these variance requests does not extend to multi-tenant, multi-unit, or any other commercial structures or businesses without meeting the requirements in effect at that time.
- 6) The property owner or applicant shall submit a plat identical to the survey plat provided for the property.
- 7) No further subdivision of this property shall occur until it can meet the subdivision requirements in effect at that time.

Should the variance not be approved, the Commissioners Court can either deny the plat in the next agenda item or approve the plat subject to removing the existing structure.

In addition, if the Court should be interested, it can direct staff can pursue a regulation amendment in the future to allow existing structures in this same predicament to remain without the need to go through the variance process based on the conditions presented above.

From: [Vicki](#)
To: [Sara Garcia](#)
Cc: [dh.davis@cdill.com](#); [montyjacob@gmail.com](#); [Carmilda Aquilar](#)
Subject: Re: Plat Review of Jacob's Addition Tracts 1 & 2
Date: Wednesday, March 20, 2024 12:55:53 PM

CAUTION: This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Ms. Garcia

Per our discussion on the structure located at 6411 Old Buena Vista Rd in Maypearl, Texas, we plan on selling the home and 2 acre tract to our tenant as she is interested or to someone else. You mentioned that we need to request a variance to the county's front building line setback requirements. This is a formal request for that to be addressed and we would like to still make the deadline at the end of the month if possible.

Vicki Jacob

Sent from my iPhone

On Mar 19, 2024, at 2:09 PM, Sara Garcia <sara.garcia@co.ellis.tx.us> wrote:

Good afternoon,

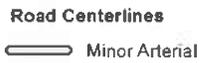
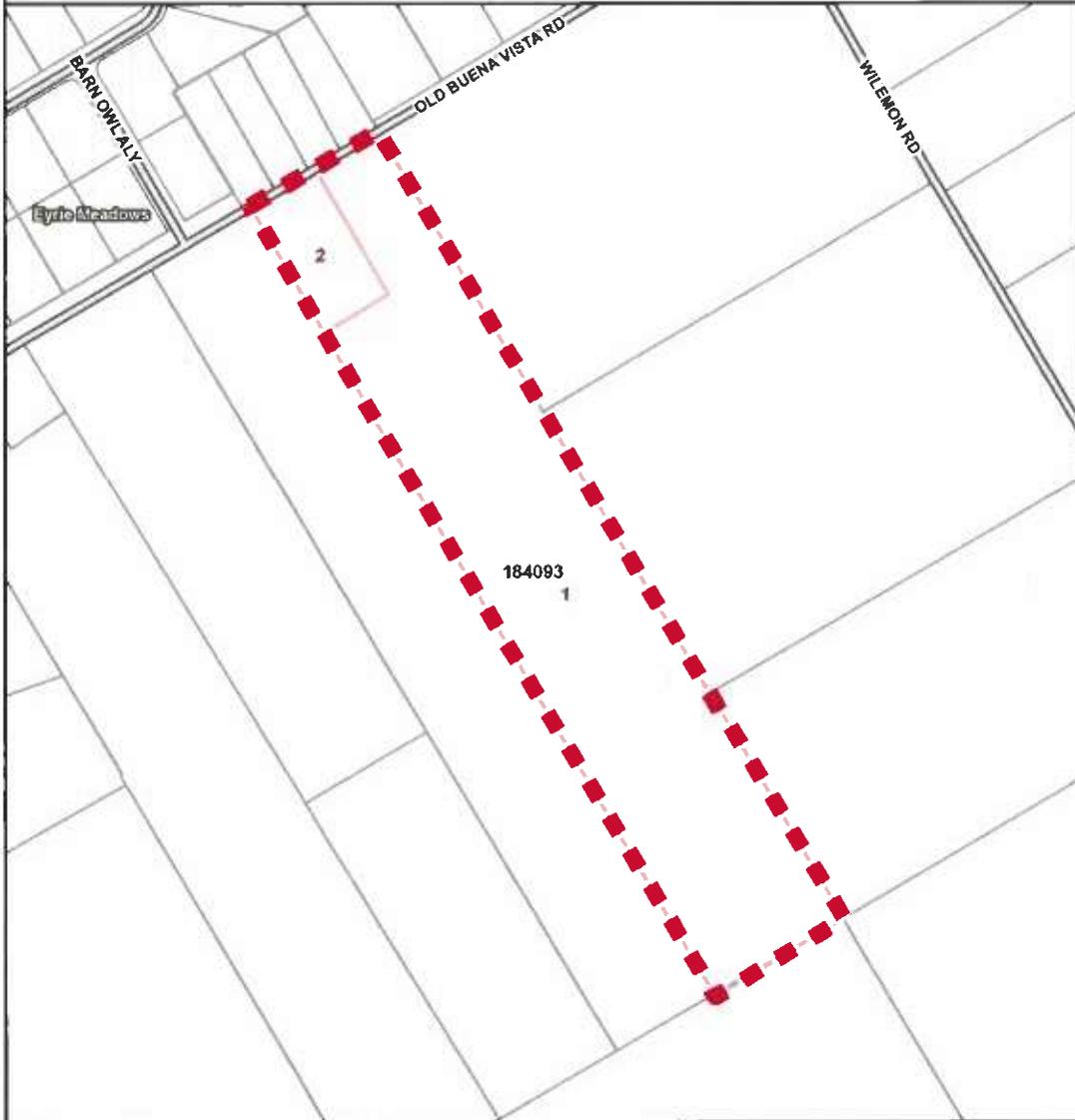
Thank you for your quick response, as well as providing the exhibit for review. May I ask what the future plans are for the structure located at 6411 Old Buena Vista Road?

Kind regards,

Sara Garcia

Name: **Jacobs Addition**
 Case Number:
 Parcel ID: **184093**

Department of Development
 Case Location Map
 Date Printed: **3/11/2024**



Disclaimer: This product is for informational purposes and may not have been prepared for or be suitable for legal, engineering, or surveying purposes. It does not represent an on-the-ground survey and represents only the approximate relative location of property boundaries. Ellis County has produced this product for reference purposes only and offers no warranties for the product's accuracy or completeness.
 Coordinate System: NAD 1983 StatePlane Texas North Central FIPS 4202 Feet, Projection: Lambert Conformal Conic, Datum: North American 1983, Units: Foot US



-97.011905 32.324550 Author: nick.magnus GIS@co.ellis.tx.us Date Printed: 3/11/2024 G:\GIS\MapTemplates\Ellis County Layouts\111 DODDOD Case Location.mxd

COMMISSIONERS COURT OF ELLIS COUNTY
ORDER NO. _____

On this, the 30th day of April 2024, the Commissioners' Court of Ellis County, Texas, convened in a regular session of said court on the 2nd Floor of the Ellis County Historic Courthouse located at 101 West Main Street, Waxahachie, Texas, with the following members present, to wit:

COUNTY JUDGE:

Judge Todd Little

COMMISSIONERS:

Randy Stinson, Commissioner, Pct. 1 Louis Ponder, Commissioner, Pct. 3
 Lane Grayson, Commissioner, Pct. 2 Kyle Butler, Commissioner, Pct. 4

AND AMONG OTHER PROCEEDINGS, THE FOLLOWING ORDER WAS PASSED AS FOLLOWS:

AN ORDER OF THE COMMISSIONERS' COURT OF ELLIS COUNTY, TEXAS, GRANTING A VARIANCE FOR PARCEL ID 184093 – 6411 OLD BUENA VISTA ROAD (THE PROPOSED JACOB'S ADDITION PLAT) FROM SECTION IV (A) OF THE SUBDIVISION & DEVELOPMENT REGULATIONS TO ALLOW THIS PROPERTY TO DEVELOP WITH AN EXISTING STRUCTURE ENCROACHING INTO THE PROPOSED FRONT BUILDING LINE SETBACK AND FRONT DRAINAGE AND UTILITY EASEMENT. THE ± 26.022-ACRE SITE IS LOCATED ± 350 FEET WEST OF THE INTERSECTION OF OLD BUENA VISTA ROAD & BARN OWL AVE, WAXAHACHIE, ROAD AND BRIDGE PRECINCT NO. 3, PROVIDING A CONFLICTS CLAUSE; PROVIDING A SEVERABILITY CLAUSE AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Commissioners' Court of Ellis County, Texas, in compliance with the laws of the State of Texas and the orders of Ellis County, Texas, have given the requisite notices and otherwise, and after holding and affording a full and fair hearing to all interested persons, and in the exercise of its legislative discretion, have concluded that this proposal should be approved.

NOW, THEREFORE BE IT ORDAINED BY THE COMMISSIONERS' COURT OF ELLIS COUNTY, TEXAS, THAT:

SECTION 1. GRANTING OF A VARIANCE.

The Commissioners' Court finds that the variance criteria outlined in Section VIII (B) of the Subdivision & Development Standards apply and set forth above and are incorporated into the body of this order as if fully set forth herein. The granting of relief in the form of a lesser standard will not adversely impact public health, safety, general welfare, or traffic conditions and will not alter the nature, character, and quality of the subdivision.

SECTION 2. CONDITIONS OF APPROVAL

The variance is hereby granted for Parcel ID No. 184093 from Volume I, Section IV (A) of the Subdivision & Development Standards, allowing one (1) lot without meeting the regulations as described in the table below, subject to the following conditions:

Agenda Item No. 1.1 – Variance Requests for Parcel ID No. 184093 – 6411 Old Buena Vista (proposed Jacob's Addition)

Page 6 of 9

Report Authored by: Sara Garcia – Assistant Director

Report Submitted & Approved by: Alberto Mares, AICP, DR, CPM – Dir. of Planning & Development

- 1) Encroachment of the existing structure can encroach into the front building line by ± 30 feet.
- 2) Encroachment of the existing structure into the front drainage & utility easement by ± 10 feet.
- 3) The non-conforming existing structure may not be enlarged or expanded, nor shall it be structurally altered, unless such alteration converts such structure into conformity with the existing regulations in effect at that time.
- 4) Nonconforming structures shall not be rebuilt in case of partial or total destruction exceeding 50 percent of their fair market value. If any such structure is damaged or destroyed to the extent of exceeding more than 50 percent of its fair market value, it shall not be rebuilt except in conformance with the County's adopted subdivision regulations at the time of application.
- 5) Approval of these variance requests does not extend to multi-tenant, multi-unit, or any other commercial structures or businesses without meeting the requirements in effect at that time.
- 6) The property owner or applicant shall submit a plat identical to the survey plat provided for the property.
- 7) No further subdivision of this property shall occur until it can meet the subdivision requirements in effect at that time.

Relief Sought From:	County Development Standard:	Applicant's Request:	Difference:
Structure – Encroachment into the front building setback line	No buildings shall encroach into the front building line setback (40 feet).	Existing structure encroaches into the front building line setback.	Encroachment into the front building line ± 30 feet
Structure – Encroachment into the front drainage & utility easement	No buildings shall encroach into the front drainage & utility easement (20 feet.)	Existing structure encroaches into the front drainage and utility easement.	Encroachment into the front drainage & utility easement: ± 10 feet.

SECTION 3. CONFLICTS

To the extent of any irreconcilable conflict with the provisions of this Order and other orders of Ellis County governing the use and development of the Property and which are not expressly amended by this Order, the provisions of this Order shall be controlling.

SECTION 4. SEVERABILITY CLAUSE

If any section, paragraph, sentence, phrase, or word in this order is held invalid or unconstitutional, such holding shall not affect the validity of the remaining portions of this order. The Commissioners Court hereby declares it would have passed such remaining portions of the Order despite such invalidity, which remaining portions shall remain in force and effect.

SECTION 5. EFFECTIVE DATE

This Ordinance shall become effective from and after the date of its passage, and it is accordingly so ordained.

PASSED, APPROVED, AND ADOPTED IN OPEN COURT BY THE COMMISSIONERS' COURT OF ELLIS COUNTY, TEXAS, ON THIS THE 30TH DAY OF APRIL 2024.

Todd Little, County Judge

Commissioner Randy Stinson, Precinct No. 1

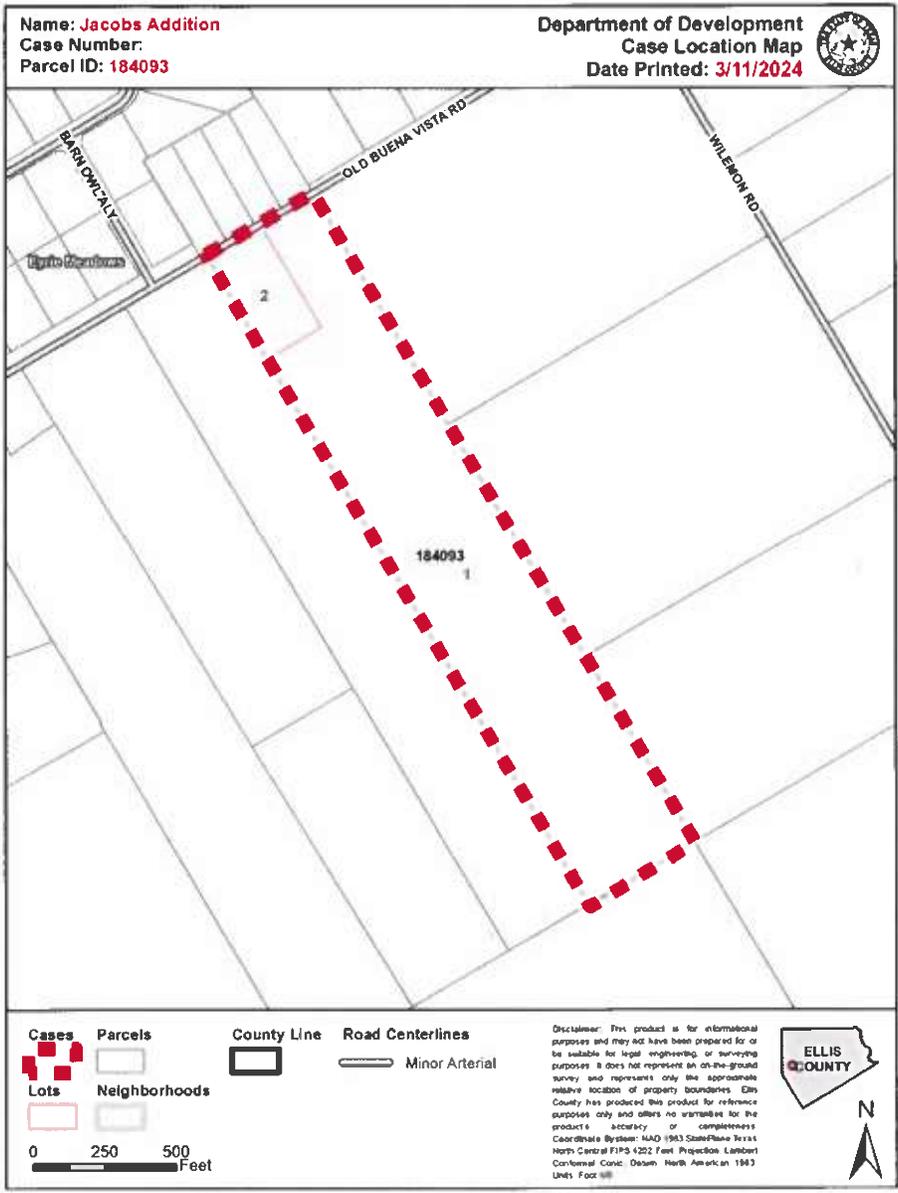
Commissioner Lane Grayson, Precinct No. 2

Commissioner Louis Ponder, Precinct No. 3

Commissioner Kyle Butler, Precinct No. 4

ATTEST:

Krystal Valdez, County Clerk



-47.611805 32.324550 Author: acs@magis GIS@co.ellis.tx.us Date Printed: 3/11/2024 \\GIS\MapServer\templates\Ellis County Layout\111 DOOR000 Case Location.mxd

Agenda Item No. 1.1 – Variance Requests for Parcel ID No. 184093 – 6411 Old Buena Vista (proposed Jacob’s Addition)
Report Authored by: Sara Garcia – Assistant Director
Report Submitted & Approved by: Alberto Mares, AICP, DR, CPM – Dir. of Planning & Development

ELLIS COUNTY COMMISSIONERS COURT		April 30, 2024	
REPORTING DEPARTMENT: <i>Department of Development (DoD)</i>			
AGENDA TYPE <input type="checkbox"/> Consent Agenda <input checked="" type="checkbox"/> Regular Agenda <input type="checkbox"/> Public Hearing	Jacob's Addition, Tracts 1 & 2 Final Plat Pct. No. 3 AGENDA ITEM NO. 1.2		

CAPTION:

Discussion, consideration, and action to ratify staff action on a plat of Jacob's Addition, Tracts 1 & 2. The ± 26.022-acre site is located ± 350 feet west of the intersection of Old Buena Vista Road & Barn Owl Aly, situated in the J.A. Gaona Survey, Abstract No. 386, partially in the extraterritorial jurisdiction of Maypearl, Road and Bridge Precinct No. 3.

CASE TYPE:

Bond/Letter of Credit
 Plat/Plat-related
 Regulation Amendment
 Variance Request
 Misc.

PARCEL ID OR ADDRESS:
Parcel ID No. 184093

APPLICANT(s):
Monty & Vicky Jacob

ATTACHMENTS:

- 1) Location Map
- 2) Plat
- 3) Staff Review Letter

STAFF RECOMMENDATION:

Approved, as presented
 Approved w/ conditions
(See Analysis section)
 Disapprove

PROPOSAL & BACKGROUND INFORMATION:

- The applicant requests to plat two (2) lots for residential use.
- Variance requests for an existing structure to encroach onto the front setback line and drainage & utility easement appear for the previous agenda item (see Agenda No. 1.1).

RIGHT-OF-WAY OR THOROUGHFARE PLAN DEDICATION:

ROADWAY	CLASSIFICATION	ROW DEDICATION	COMPLIANCE
Old Buena Vista Rd.	Major (100'-120')	50 ft.	Yes

WATER SOURCE:

PROVIDER	Line Size	Date of Confirmation
Buena Vista-Bethel	8-inch	2/13/2024

NOTICE REQUIREMENTS (if applicable):

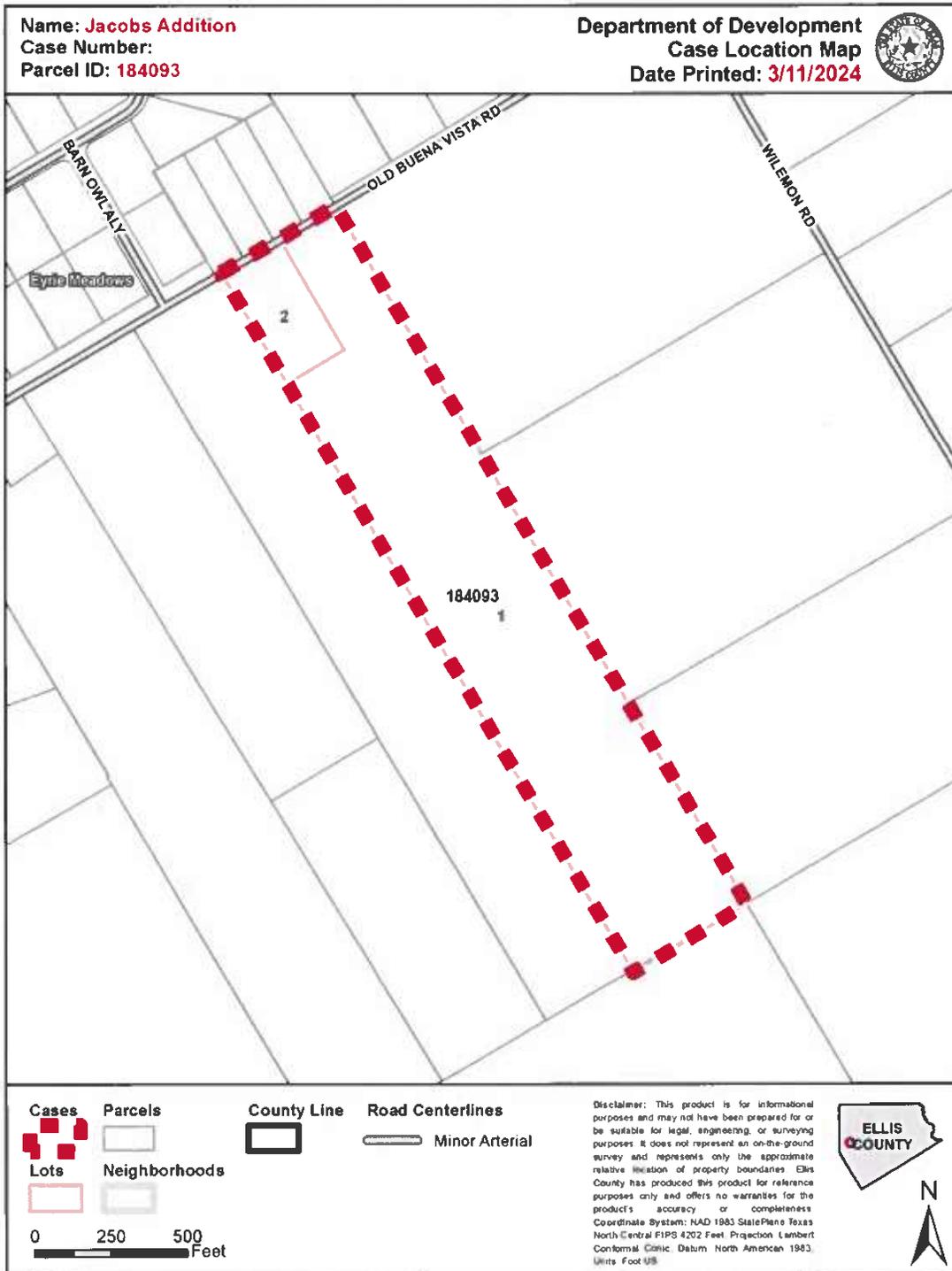
NEWSPAPER	WEBSITE	SURROUNDING
N/A	N/A	N/A

ANALYSIS:

Staff reviewed this plat and **conditionally approved*** the initial submittal on March 18, 2024, provided the conditions are met within Attachment No. 3.

Upon submission of the revised plat, the surveyor informed staff of an existing structure encroaching into the proposed front building line setback and front drainage and utility easement location. Staff informed the applicant of the need for a variance approval from the Commissioners' Court prior to approval of the final plat (see Agenda No. 1.1).

Should the variance not be approved, the Commissioners Court can either deny this plat as it does not meet the front setback or utility easements or approve the plat subject to removing the existing structure. Ratification from the Commissioners' Court is needed to finalize the approval process.



-97 011905 32 324550 Author nick magris GIS@co.ellis.tx.us Date Printed 3/11/2024 G:\GIS\Map\Templates\Ellis County Layouts\11 DODDOD Case Location.mxd



DEPARTMENT OF DEVELOPMENT
Ellis County
 109 S. Jackson St. Waxahachie, TX 75165

✉: dod@co.ellis.tx.us
 📞: 972-825-5200
 🌐: ellispermits.com

March 18, 2024

Jacob's Addition Tracts 1 & 2
 Monty Lane & Vicki Valena Jacob
 6411 Old Buena Vista Road
 Maypearl, TX 76064

**Re: Plat Application Submission Action for Jacob's Addition Tracts 1 & 2
 (Parcel ID No. 290715)**

The Department of Development (DoD) received your plat application for Jacob's Addition Tracts 1 & 2 on March 4, 2024, for 2 proposed lots on ± 26.022 acres. After staff review, the Director of Planning & Development approves* this plat application, subject to meeting the following conditions and/or requirements:

1. Dedicate an additional 10 ft. of right-of-way for Old Buena Vista Road.
2. Update the court signature block to match the attached sample plat.
3. N 60°00'17"E 431.70' – the plat drawing does not match the written description (431.70').

As stated in the county's development regulations (Volume I, Section III), the ensuing step is final ratification from the Ellis County Commissioners Court at their next available meeting. Based on this cycle, your plat application is tentatively scheduled for action on **April 2, 2024**.

Staff will need the items listed below delivered to our office by no later than **Thursday March 29, 2024, by 1:00 PM.**

1. Five (5) revised sets of the plat on 18"x24" sheets with original stamps, seals, and signatures.

Any documents submitted after this date and time will delay the filing of the plat and the issuance of associated permits. **A plat shall meet all the attached conditions, require ratification by the Ellis County Commissioners Court along with their signatures on the plat, and the submittal of the documentation listed below before it can be filed with the Ellis County Clerk's Office. Please note that the County will not issue permits until the plat is officially filed with the Clerk's Office.**

Please contact me if you have any additional questions.

Thank you,

Sara Garcia

Sara Garcia
 Assistant Director / Planning Manager
 Ellis County Department of Development
 Phone: 972-825-5265 Email: Sara.garcia@co.ellis.tx.us

Cc: Alberto Mares, AICP, DR, CPM, Director of Planning & Development
 Crimilda Aguilar-McAdams, Permit & Planning Technician

**Any approval issued in error or item missed that does not conform to the adopted regulations does not invalidate said regulation & still requires compliance.*

ELLIS COUNTY COMMISSIONERS COURT		April 30, 2024	
REPORTING DEPARTMENT: <i>Department of Development (DoD)</i>			
AGENDA TYPE	Variance Request for PID No. 138308, 188546, 190063 (proposed TerraVista development) Pct. No 4 & portion of Pct. No. 1 AGENDA ITEM NO. 1.3		
<input type="checkbox"/> Consent Agenda <input checked="" type="checkbox"/> Regular Agenda <input type="checkbox"/> Public Hearing			

CAPTION:

Discussion, consideration, and action upon variance requests for Parcel ID No. 138308, 188546, 190063 – (proposed TerraVista development) from Volume III, Section II (F) & Section IV (D) of the Standard Construction Details to allow placement of utility lines within the right-of-way and waive the required cement stabilized flexbase. The ± 472.494-acre site is located at the southwest corner of FM 813 and Windham Road, Waxahachie, Road and Bridge Precinct No. 4 & a portion of Precinct No. 1.

CASE TYPE:

- Bond/Letter of Credit
- Plat/Plat-related
- Regulation Amendment
- Variance Request
- Misc.

APPLICANT:

JBI Partners, Inc.,
Chris Wall, P.E.

Wax480 Partners, LLC,
Clayton Snodgrass

ATTACHMENTS:

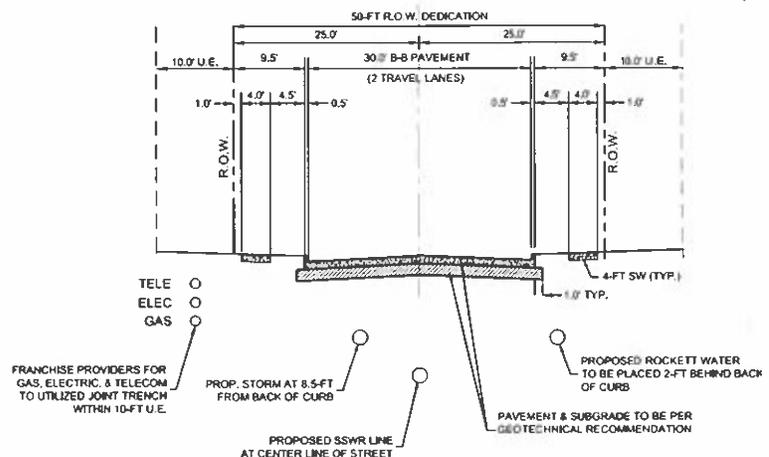
- 1) Location Map
- 2) Approved MTP Map
- 3) Variance Letter of Request
- 4) Draft Order

STAFF RECOMMENDATION:

- Approved, as presented
- Approved w/ conditions (See Analysis section)
- Deny request
- Continue/Table request

PROPOSAL & BACKGROUND INFORMATION:

- On March 19, 2024, the Commissioners Court approved a set of thoroughfare plan amendments for this project.
- On April 2, 2024, the Commissioners Court conditionally approved the preliminary plat for TerraVista containing 1,949 proposed lots.
- TerraVista forms part of the Ellis County Municipal Utility District No. 4, so water, stormwater, and wastewater services will be provided throughout the property for all proposed lots.
- Prior to submitting civil plans for this development, the applicant is seeking variance requests for three (3) items (larger detail in Exhibit B):
 - Installing Rockett waterlines within the 50-foot right-of-way section by placing them two (2) feet behind the back of curb.
 - Installing the proposed sewer line at the center of the street and the proposed storm sewer at 8.5 feet from back of curb for all rights-of-way (both beneath the pavement).
 - Based on the preliminary geotechnical report submitted (report at the end of this agenda item), requesting the required 6-inch cement stabilized flexbase not be used for streets within the development.



NOTICE REQUIREMENTS

Section VIII (A) requires notice to be sent to property owners within 200 feet of the property with the requested variance at least ten (10) days before the meeting date. Below is a summary of the satisfaction of that legal notice requirement.

DATE OF NOTIFICATION	NO. OF LETTERS
4/19/2024	Twenty-nine (29) letters

PERTINENT REGULATION(s):

Below is a summary of minimum County standards and the proposed request:

1- Placement of utility lines outside of the right-of-way	<p><i>"All utility lines, except those crossing a road, shall be installed in utility easements outside of any current right-of-way..."</i></p> <p>- Vol. III, Sec. II (F)</p>	Per request, placing Rockett waterlines within the 50-foot right-of-way by placing it two (2) feet behind back of curb (see attached). For every other right-of-way width, the utilities are shown outside of right-of-way.	Placement of Rockett waterlines within the right-of-way (<i>roads & right-of-way to be maintained by the District, not the County</i>).
2 - Placement of utility lines outside of the right-of-way	<p><i>"All utility lines, except those crossing a road, shall be installed in utility easements outside of any current right-of-way..."</i></p> <p>- Vol. III, Sec. II (F)</p>	Per request, the applicant seeks to place the proposed sewer line at the center of the street and the proposed storm sewer at 8.5 feet from back of curb for all rights-of-way (see attached).	Placement of sewer and storm sewer within the pavement & right-of-way (<i>roads & right-of-way to be maintained by the District, not the County</i>).
3-Required cement-stabilized flexbase	<p><i>"Compacted cement stabilized flexbase shall be required below the concrete surface..."</i>; 6-inch requirement</p> <p>- Vol. III, Sec. IV (D)</p>	Not requiring cement-stabilized flexbase, based on existing soil conditions & geotechnical report	Not providing the 6-inch compacted cement stabilized flexbase as required by the County. (<i>roads & right-of-way to be maintained by the District, not the County</i>).

Section VIII (B) relief from the rules and regulations:

1. There are special conditions affecting the land involved such that the strict application of the provisions of this Order would deprive the applicant of the reasonable use of his land; and,
2. That the relief is necessary for the preservation and enjoyment of a substantial property right of the applicant; and
3. That the granting of the relief will not be detrimental to the public finances, health, safety, or welfare, or injurious to other property in the area; and,
4. That the granting of the relief will not have the effect of preventing the orderly subdivision of other land in the area in accordance with the provisions of the Order.

5. *That the situation causing the hardship or difficulty is neither self-imposed nor self-created.*

ANALYSIS:

Staff reviewed each of the requested variances diligently. As most of our regulations are geared almost exclusively towards one-acre low-density developments, they are not compatible with these proposed denser urban-type developments, thereby necessitating variances in some capacity. Certain variances are necessary due to standard urban street section practices (i.e., curb and gutter, placement of utilities within the right-of-way, etc.). In contrast, other requests want to deviate from the new policies established by the Commissioners Court (i.e., road thickness, road section, etc.) and may be viewed as a discretionary matter.

Upon thoroughly examining the construction specifications pertaining to denser developments within the Midlothian and Waxahachie development regulations and subsequent discussions with their engineering personnel, our staff has confirmed that it is customary to position utilities within the rights-of-way, as outlined by the applicant. Given that the responsibility for maintaining these roads rests with the District rather than the County, any associated costs related to utility replacement or repairs will not burden the County. Consequently, our staff endorses the variance request to permit the placement of utility lines within the rights-of-way.

- Considering that similar circumstances are expected to arise for most special district developments in the future, it may be of interest to the Commissioners Court to direct staff to explore the possibility of amending our Special District regulations. These potential amendments would accommodate standard practices typically observed in denser urban-type developments, thereby removing the necessity for individual variance requests each time.

In evaluating the variance request to waive the required cement flexbase, staff met with the applicants several times and carefully reviewed the preliminary geotechnical report submitted by their geotechnical engineer. To provide some background and history, this new regulation, which became effective on September 1, 2023, came about after numerous conversations with staff and other professionals at multiple workshops during the past several years as the Commissioners Court's desire to upgrade the road construction standards throughout the County. The outcome of those meetings resulted in a 6-inch cement stabilized flexbase being required as part of the county's updated development regulation, accomplishing the goal of enhancing road construction standards throughout the county. Notably, up to this point, staff has not received any requests to deviate from the current road section or the preceding standard prior to September 1 (involving concrete and lime stabilization). This includes private developments adhering to the standard in effect at that time.

However, it's essential to recognize the unique circumstances of this development. Although the general public will use the roads, the District, not the County, will bear the perpetual responsibility for their maintenance. Initially, staff acknowledged the reasoning behind this unique situation; however, in an effort to uphold the goals and policies established forth by the Commissioners Court to improve road construction standards countywide through the adoption of those regulations, staff cannot support this variance request.

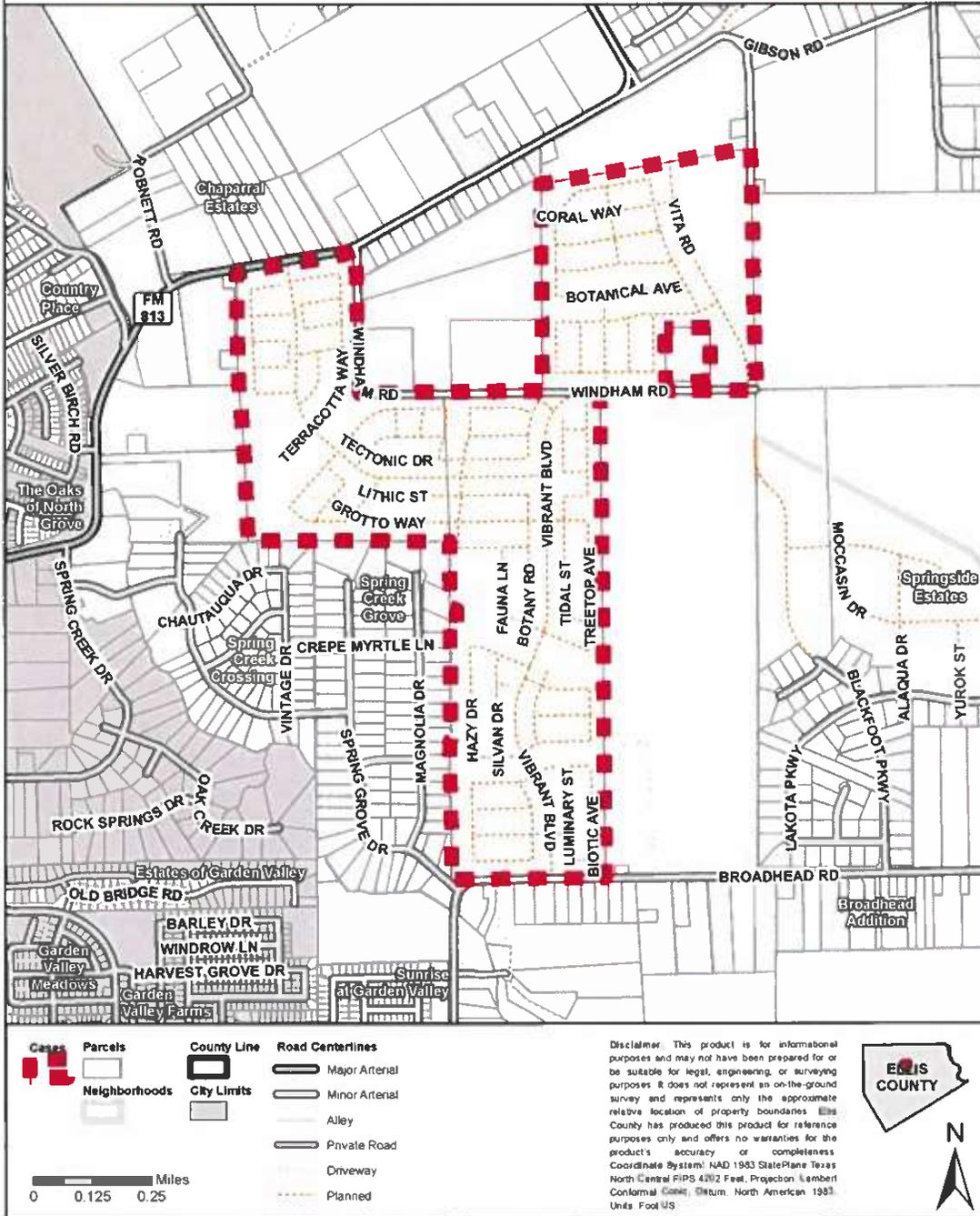
Therefore, staff recommends action in the following manner:

- **1 – Approval** of the variance request to Volume III, Section II (F) to allow the placement of the Rockett waterlines within the 50-foot right-of-way by placing it two (2) feet behind back of curb as shown in Exhibit B (all other Rockett waterlines in other rights-of-way will be located outside of the right-of-way).

- **2 – Approval** of the variance request to Volume III, Section II (F) to allow the placement of the proposed sewer line at the center of the street and proposed storm sewer at 8.5 feet from the back of curb for all rights-of-way as shown in Exhibit B.
- **3 – Denial** of the variance request to Volume III, Section IV (D) to waive the required cement-stabilized flexbase.

Name: **TerraVista**
 Case Number:
 Parcel ID: **190063**

Department of Development
 Case Location Map
 Date Printed: **3/14/2024**



96 797485 32 431209 Author nick magnis GIS@ellis.tx.us Date Printed 3/14/2024 G:\GIS\Maps\Templates\EBIS County Layout\111 DODD00 Case Location.mxd



0 100 200 400 N
 1"=300' FEB 1, 2014
 OCT 2013

TERRAVISTA

THOROUGHFARE PLAN **JB**
 ELBAS COUNTY, TEXAS PARTNERS



Variance Request #6

Ellis County Growth Initiative Volume III

Section IV – Construction Procedures and Specifications

Item D – Subgrade and Pavement

Variance Request to allow for both pavement and subgrade specifications to be determined by a geotechnical engineer since all streets will be maintained by the district. A licensed geotechnical engineer will provide a sealed report with engineering design recommending the appropriate paving and subgrade recommendations based on street loading and soils within the development.

Variance Request #7

Ellis County Growth Initiative Volume III

Section II – Engineering and Construction Standards

Item F – Utilities

(1) Variance Request to allow for utilities to be placed within proposed right-of-way dedication within the development. The proposed utilities would mainly include, but are not limited to water lines, wastewater lines, and storm drain lines to serve the development.

We appreciate the consideration and request that these seven variances be allowed for this development.

Thank you,

Chris Wall, PE
JBI Partners, Inc.
Work (972) 738-0212
Email: cwall@jbipartners.com

2121 Midway Road, Suite 300, Carrollton, TX 75006 | T 972.248.7878 | TBPE No. F-438 TBPLS No. 10076000 | www.jbipartners.com

COMMISSIONERS COURT OF ELLIS COUNTY
ORDER NO. _____

On April 30, 2024, the Commissioners' Court of Ellis County, Texas, convened in a regular session of said court on the 2nd Floor of the Ellis County Historic Courthouse located at 101 West Main Street, Waxahachie, Texas, with the following members present to wit:

COUNTY JUDGE:

- Judge Todd Little

COMMISSIONERS:

- | | |
|--|---|
| <input type="checkbox"/> Randy Stinson, Commissioner, Pct. 1 | <input type="checkbox"/> Louis Ponder, Commissioner, Pct. 3 |
| <input type="checkbox"/> Lane Grayson, Commissioner, Pct. 2 | <input type="checkbox"/> Kyle Butler, Commissioner, Pct. 4 |

AND AMONG OTHER PROCEEDINGS, THE FOLLOWING ORDER WAS PASSED AS FOLLOWS:

AN ORDER OF THE COMMISSIONERS' COURT OF ELLIS COUNTY, TEXAS, GRANTING VARIANCES FOR PARCEL ID NO. 138308, 188546, 190063 FROM VOLUME III, SECTION II (F) OF THE STANDARD CONSTRUCTION DETAILS TO ALLOW PLACEMENT OF UTILITY LINES WITHIN THE RIGHT-OF-WAY. THE ± 472.494-ACRE SITE IS LOCATED AT THE SOUTHWEST CORNER OF FM 813 AND WINDHAM ROAD, WAXAHACHIE, ROAD AND BRIDGE PRECINCT NO. 4 & A PORTION OF PRECINCT NO. 1, PROVIDING A CONFLICTS CLAUSE; PROVIDING A SEVERABILITY CLAUSE, AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Commissioners' Court of Ellis County, Texas, in compliance with the laws of the State of Texas and the orders of Ellis County, Texas, have given the requisite notices and otherwise, and after holding and affording a full and fair hearing to all interested persons, and in the exercise of its legislative discretion, have concluded that this proposal should be approved.

NOW, THEREFORE, BE IT ORDAINED BY THE COMMISSIONERS' COURT OF ELLIS COUNTY, TEXAS, THAT:

SECTION 1. GRANTING OF A VARIANCE.

The Commissioners' Court finds that the variance criteria outlined in Section VIII (B) of the Subdivision & Development Standards apply and set forth above and are incorporated into the body of this order as if fully set forth herein. The granting of relief in the form of a lesser standard will not adversely impact public health, safety, general welfare, or traffic conditions and will not alter the nature, character, and quality of the subdivision.

SECTION 2. CONDITIONS OF APPROVAL

The variance is hereby granted for Parcel ID No. 190063, 188546, 138058 from Volume III, Section II (F) of the Subdivision & Development Standards, allowing the TerraVista Subdivision (located within the Ellis County Municipal Utility District No. 4) to develop, subject to the following conditions:

- **1 – Approval** of the variance request to Volume III, Section II (F) to allow the placement of the Rockett waterlines within the 50-foot right-of-way by placing it two (2) feet behind back of curb as shown in Exhibit B (all other Rockett waterlines in other rights-of-way will be located outside of the right-of-way).
- **2 – Approval** of the variance request to Volume III, Section II (F) to allow the placement of the proposed sewer line at the center of the street and proposed storm sewer at 8.5 feet from the back of curb for all rights-of-way as shown in Exhibit B.

1- Placement of utility lines outside of the right-of-way	<p><i>“All utility lines, except those crossing a road, shall be installed in utility easements outside of any current right-of-way...”</i></p> <p>- Vol. III, Sec. II (F)</p>	Per request, placing Rockett waterlines within the 50-foot right-of-way by placing it two (2) feet behind back of curb (see attached). For every other right-of-way width, the utilities are shown outside of right-of-way.	Placement of Rocket waterlines within the right-of-way (roads & right-of-way to be maintained by the District, not the County).
2 - Placement of utility lines outside of the right-of-way	<p><i>“All utility lines, except those crossing a road, shall be installed in utility easements outside of any current right-of-way...”</i></p> <p>- Vol. III, Sec. II (F)</p>	Per request, the applicant seeks to place the proposed sewer line at the center of the street and proposed storm sewer at 8.5 feet from back of curb for all rights-of-way (see attached).	Placement of sewer and storm sewer within the pavement & right-of-way (roads & right-of-way to be maintained by the District, not the County).

SECTION 3. CONFLICTS

To the extent of any irreconcilable conflict with the provisions of this Order and other orders of Ellis County governing the use and development of the Property and which are not expressly amended by this Order, the provisions of this Order shall be controlling.

SECTION 4. SEVERABILITY CLAUSE

If any section, paragraph, sentence, phrase, or word in this order is held invalid or unconstitutional, such holding shall not affect the validity of the remaining portions of this order. The Commissioners Court hereby declares it would have passed such remaining portions of the Order despite such invalidity, which remaining portions shall remain in force and effect.

SECTION 5. EFFECTIVE DATE

This Ordinance shall become effective from and after the date of its passage, and it is accordingly so ordained.

PASSED, APPROVED, AND ADOPTED IN OPEN COURT BY THE COMMISSIONERS COURT OF ELLIS COUNTY, TEXAS, ON THIS THE 30TH DAY OF APRIL, 2024.

Todd Little, County Judge

Commissioner Randy Stinson, Precinct No. 1

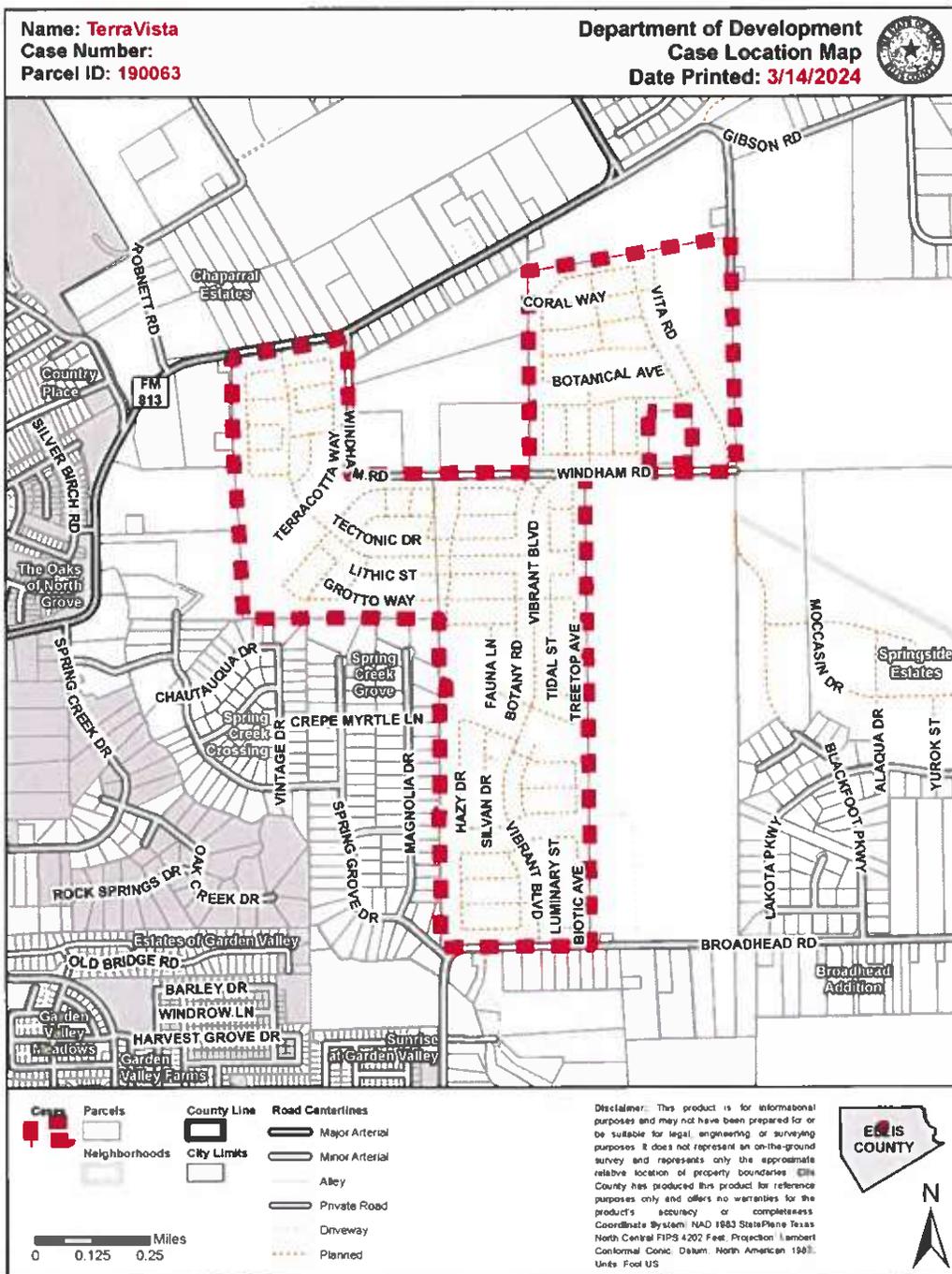
Commissioner Lane Grayson, Precinct No. 2

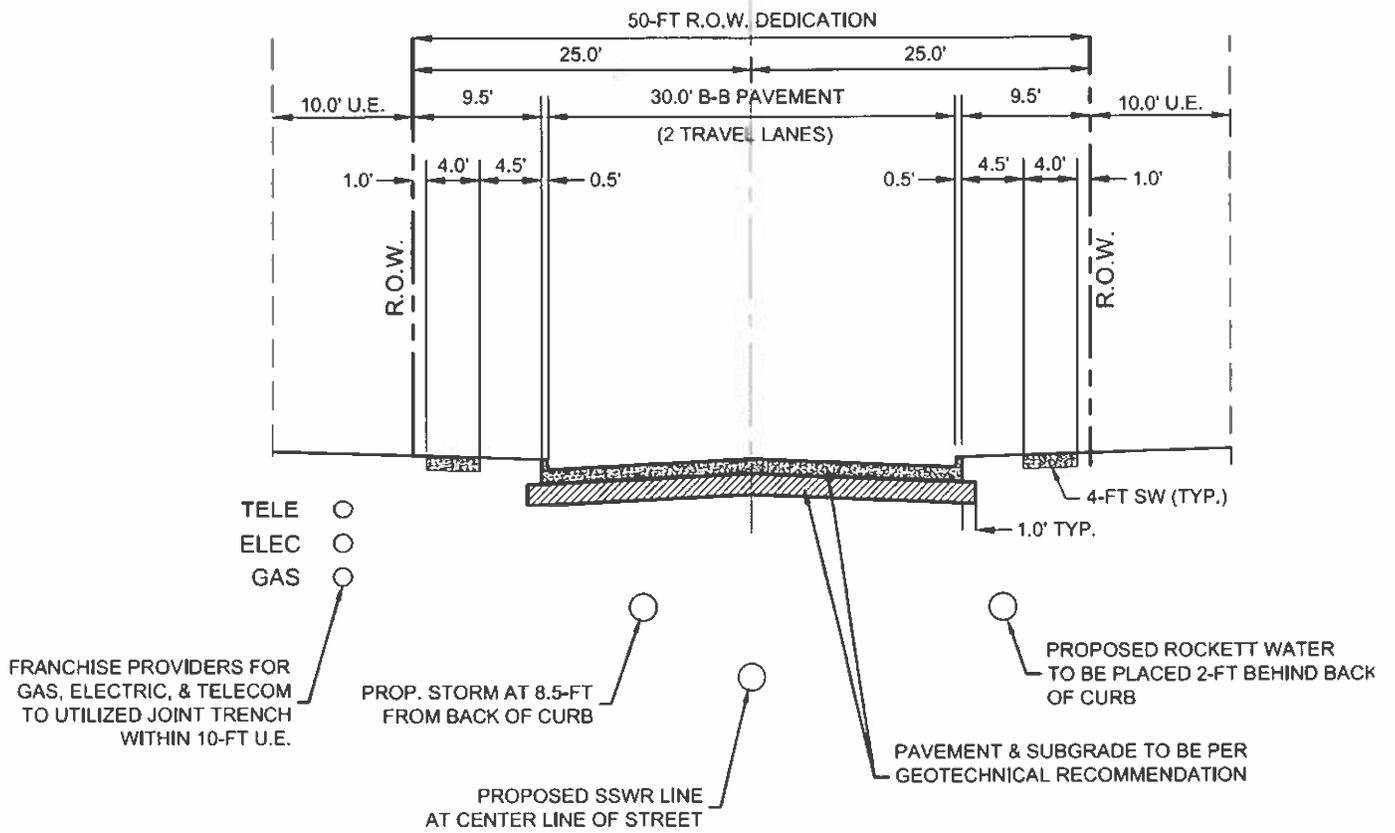
Commissioner Louis Ponder, Precinct No. 3

Commissioner Kyle Butler, Precinct No. 4

ATTEST:

Krystal Valdez, County Clerk





April 18, 2024

Century Communities

130 E. John W. Carpenter Freeway, Suite 230
Irving, Texas 75062
Attention: Mr. David Aughinbaugh

Re: Supplemental Information to Preliminary Geotechnical Exploration
Streets - TerraVista 480-Acre Tract
Off F.M. 813 and Windham Road
Waxahachie, Texas
ALPHA Report No. G233253 - Streets

ALPHA TESTING, LLC. submitted a Preliminary Geotechnical Exploration report for the referenced project as ALPHA Report No. G233253 dated December 13, 2023. We have been asked to provide preliminary pavement recommendations for the project utilizing the information developed from the referenced preliminary geotechnical report.

Executive Summary of Pavement Recommendations

Provided herein is the summary of proposed pavement sections based on the subsurface conditions encountered at the site. This summary is for information purposes only and should not be considered separately from the entire report.

PORTLAND CEMENT CONCRETE (PCC) PAVEMENT SECTION				
(30 Year Service Life)				
Street Classification	Lime Treated Subgrade, (inches)	Minimum Concrete Thickness Recommended (inches)	Structural Capacity of Pavement	
			18-kip Equivalent Single Axle Loads (ESALs)	Vehicle Types/day*
Local Residential	6	6	750,000	17 Trucks and 1,500 Automobiles
Collector Roads (4 Lane Divided)	6	7	1,700,000	37 Trucks and 10,000+ Automobiles
Arterial Road (6 Lane Divided)	8	8	3,700,000	80 Trucks and 25,000+ Automobiles

*Based on fully loaded 80,000 lb trucks

- Portland cement concrete should have a minimum compressive strength of 3,600 psi at 28 days.
- Concrete should be designed with 4.5 ± 1.5 percent entrained air.
- Joints in concrete paving should not exceed 15 ft.
- Reinforcing steel should consist of No. 3 bars placed at 18 inches on-center in two directions.



1.0 Introduction

As requested, provided herein are preliminary paving and subgrade recommendations for the proposed streets within the project site. The recommendations provided herein are based on 25 widely spaced test borings performed as part of the referenced Preliminary Geotechnical Exploration report. The pavement subgrade and pavement section provided herein should be approved by the county. *The recommendations provided should be verified based on subsurface conditions encountered in additional test borings that will be performed as part of the future final geotechnical exploration for this site.*

This letter should be considered an addendum to the referenced preliminary geotechnical report and should not be considered separately from that report.

2.0 Potential Soil Movements

Our findings indicate the proposed streets could experience vertical movements of about 3 inches to about 6½ inches (reference Section 6.1 of ALPHA Report No. G233253 dated December 13, 2023) due to seasonal moisture changes that can occur in the soil supporting the pavement. Lime treatment of the subgrade soil as discussed in the pavement subgrade preparation section will not prevent shrinking/swelling of the underlying untreated materials or vertical movements of the pavement.

3.0 Pavement Design Recommendations

Depending on final grades for the proposed streets, clayey soils and/or shaly limestone encountered near the existing ground surface, or similar materials used as engineered fill for site grading, will probably constitute the subgrade for the proposed residential streets. Therefore, it is recommended the existing subsurface materials be improved prior to construction as recommended in Sections 7.1 and 7.3 of ALPHA Report No. G233253 dated December 13, 2023. A qualified Geotechnical Engineer should be retained to provide subgrade monitoring and testing during construction. If there is any change in project criteria, the recommendations contained in this report should be reviewed by our office.

Calculations used to determine the required pavement thickness are based only on the physical and engineering properties of the materials and conventional thickness determination procedures. Related civil design factors such as subgrade drainage, shoulder support, cross-sectional configurations, surface elevations, joint design and environmental factors will significantly affect the service life and must be included in preparation of the construction drawings and specifications, but were not included in the scope of this study. Normal periodic maintenance will be required for all pavement to achieve the service life of the pavement system.

Please note, the recommended pavement section provided in Section 5.0 is considered the minimum necessary to provide satisfactory performance based on the expected traffic loading. In some cases, city/county minimum standards for pavement section construction may exceed those recommended.



4.0 Pavement Subgrade Preparation

For estimating purposes, the exposed clayey surface soils should be scarified at least to a depth as tabulated in Table A.

Street Classification	Depth of Scarification for mixing with hydrated lime, inches	Lime Quantity*, lbs of lime per sq yard
Arterial	8	48
Collector and Local Residential Streets	6	36

*Note: Lime quantity provided in the table is based on an in-place unit weight of 100 pcf for the pavement subgrade soils.

The scarified soils should be blended with a minimum of 8 percent hydrated lime (by dry soil weight) depending on the plasticity of the resulting exposed subgrade. The hydrated lime should be mixed in conformance with TxDOT Item 260. The actual amount of lime required should be confirmed by additional laboratory tests (ASTM C 977 Appendix XI) prior to construction to verify the resulting plasticity index of the soil-lime mixture is 15 or less.

It is recommended lime stabilization procedures extend at least 1 ft beyond the edge of the pavement to reduce effects of seasonal shrinking and swelling upon the extreme edges of pavement. The soil-lime mixture should be compacted to at least 95 percent of standard Proctor maximum dry density (ASTM D 698) and within the range of 0 to +4 percentage points of the mixture's optimum moisture content. In all areas where hydrated lime is used to modify the subgrade soil, routine Atterberg-limit tests should be performed to verify the resulting plasticity index of the soil-lime mixture is at/or below 15. The use of sand as a leveling course below pavement supported on expansive clays should be avoided.

The on-site soils can contain a sufficient quantity of soluble sulfates that can adversely react with hydrated lime added during the lime modification process. Therefore, before committing to lime treatment, samples of the pavement subgrade soil should be tested for the quantity of soluble sulfates once pavement subgrades are established. Our office should be contacted regarding evaluation of the quantity of soluble sulfates detected and any special processing/design features that may be applicable due to the soluble sulfate concentrations measured.

Shaly limestone could be encountered at the final subgrade for streets. Shaly limestone cuttings or flexible base could be used as a leveling course (as needed) to provide a smooth surface for placement of the pavement on shaly limestone rock. The shaly limestone used as a leveling course should have a plasticity index of at least 4 and no greater than 20 and should be compacted to at least 95 percent of standard Proctor maximum dry density and within -2 to +2 percentage points of the material's optimum moisture content. It is not necessary to lime modify pavement subgrade that consists of shaly limestone.



5.0 Portland Cement Concrete (PCC) Pavement

The following design parameters were used in analyses of the PCC pavement sections.

Compressive strength of concrete:	3,600 psi at 28 days
Modulus of Elasticity:	4,400,000 psi
Modulus of Rupture:	600 psi
Modulus of Subgrade Reaction:	250 pci
Load Transfer Coefficient:	3.1
Drainage Coefficient:	1.0
Initial Serviceability:	4.5
Terminal Serviceability:	2.0
Standard Deviation:	0.35
Reliability:	85 percent
Service Life	30 years

Using the 1993 AASHTO pavement design procedures (WinPAS computer program distributed by American Concrete Pavement Association), the following pavement sections with their corresponding expected total number of 18-kip Equivalent Single Axle Loads (ESALs) are recommended in Table B.

Street Classification	Minimum Concrete Thickness Recommended (inches)	Total Number of 18-kip Equivalent Single Axle Loads (ESAL's)
Arterial	8	3,700,000
Collector	7	1,700,000
Local Residential	6	750,000

Considering the expected traffic for streets within the residential subdivision, the pavement section provided herein for local residential streets should be adequate for a 30 year service life. Hence, it is our opinion the 6-inch cement-treated flexible base material under concrete pavement will not be required to withstand the traffic loads.

Portland cement concrete should have minimum compressive strength of 3,600 psi at 28 days. Concrete should be designed with 4.5 ± 1.5 percent entrained air. Joints and reinforcing steel for PCC pavement should be in accordance with city/county standards. Normal periodic maintenance such as crack sealing and sealcoat will be required for all pavements to achieve the service life of the pavement system.

6.0 Site Preparation, Grading and Fill Compaction

All areas supporting the pavement and areas to receive fill should be properly prepared as discussed in Section 7.1 of ALPHA Report No. G233253 dated December 13, 2023.



Fill material should be placed as recommended in Sections 7.3 and 7.4 of the referenced preliminary geotechnical report.

7.0 Closing

All other comments and information provided in the original preliminary geotechnical report (reference ALPHA Report No. G233253 dated December 13, 2023) remain unchanged, unless specifically amended herein.

ALPHA TESTING, LLC. appreciates the opportunity to be of service on this project. Please contact our office if we can be of further assistance.

Sincerely,

ALPHA TESTING, LLC.

A blue ink signature of Theodore A. (Tony) Janish, written in a cursive style.

Theodore A. (Tony) Janish, P.E.
Vice President

A blue ink signature of Harsha R. Addula, written in a cursive style.

Harsha R. Addula, P.E.
Associate Principal



TEXAS HISTORICAL COMMISSION

PRESENTS THIS

CERTIFICATE OF COMPLETION

TO

ELLIS COUNTY
E.J. HARBIN

TEXAS HISTORIC COURTHOUSE PRESERVATION PROGRAM
ROUND XIII
PRE-APPLICATION TRAINING

4/17/2024

DATE





**A Resolution by the Ellis County Commissioners' Court
Supporting an Application for Emergency Repairs
to the Ellis County Historic Courthouse**

WHEREAS, Ellis County recognizes the importance of the Historic County Courthouse, which has served the county since the first official Commissioners' Court meeting was held in the building in 1897; and

WHEREAS, Ellis County recognizes the need to continue physical preservation work on the Historic County Courthouse; and

WHEREAS, the Texas Historical Commission has begun Round XIII of the Texas Historic Courthouse Preservation Program (THCPP), which Ellis County can apply for to receive repair funding from the State of Texas; and

NOW, THEREFORE BE IT RESOLVED that we, the Commissioners of Ellis County, Texas, affirm by this vote the willingness of the Commissioners' Court to submit an application for this emergency grant funding to support preservation and restoration of our Historic County Courthouse.

RESOLVED the 30th day of April, 2024:

Todd Little, County Judge

Randy Stinson, Precinct 1

Lane Grayson, Precinct 2

Louis Ponder, Precinct 3

Kyle Butler, Precinct 4

Attest: Krystal Valdez, County Clerk

COMMISSIONERS COURT AGENDA REQUEST

2.2

The Commissioners Court convenes in regular session at **2:00 p.m. every other Tuesday** (for full list of dates, please visit <http://co.ellis.tx.us/DocumentCenter/View/7543/FY-2018-2019-Amended-Commissioners-Court-Schedule>). The Commissioners Court is located at 101 West Main St., Waxahachie, Texas, on the 2nd floor of the Historic Courthouse. Special sessions may convene as deemed necessary to conduct the business of the County.

PLEASE INCLUDE AN EXTRA ORIGINAL FOR CONTRACTS AND AGREEMENTS IF YOU REQUIRE AN ORIGINAL COPY RETURNED FOR YOUR FILES.

The **deadline** for submitting an agenda request with the supporting information is **12:00 noon on the Wednesday immediately preceding Commissioners Court**. This will give ample time for preparation of the agenda.

If you are not representing an organization, board, elected or appointed official, your agenda request must be filed through your respective Commissioner.

***All agreements, contracts and instruments, that otherwise bind the County, must first be approved in form and content by the County Attorney before submitting to the County Judge for the Commissioners Court Agenda.**

Please fill out this form completely:

DATE: April 11th, 2024 SUPPORTING DOCUMENT(S) ATTACHED? (Y / N)

NAME: E.J. Harbin

PHONE: 972-825-5117 FAX: 972-825-5119

DEPARTMENT OR ASSOCIATION: Purchasing

ADDRESS: 101 W. Main St., Suite 203, Waxahachie, TX 75165

PREFERRED DATE TO BE PLACED ON AGENDA: April 16th, 2024

DESCRIPTION OF AGENDA REQUEST (please use exact desired wording for agenda):

Consideration and approval, for the County Judge to execute lease agreements with American National Leasing for fifteen (15) 2023 Chevrolet Tahoe PPV's, twenty (20) 2024 Chevrolet Tahoe PPV's, & two (2) 2024 F250 Animal Control Truck, to include the purchase of equipment from CapFleet (BuyBoard Contract #724-23) on all 2023-year models and Defender Supply, LLC (Tarrant County Contract #2022-200) on all 2024-year model vehicles.

*

County Attorney Approval

COMMISSIONERS COURT AGENDA REQUEST

2,3

The Commissioners' Court convenes in regular session at 2:00 p.m. every other Tuesday. The Commissioners' Court is located at 101 West Main St., Waxahachie, Texas, on the 2nd floor of the Historic Courthouse. Special sessions may convene as deemed necessary to conduct the business of the County.

PLEASE INCLUDE AN EXTRA ORIGINAL FOR CONTRACTS AND AGREEMENTS IF YOU REQUIRE AN ORIGINAL COPY RETURNED FOR YOUR FILES.

The deadline for submitting an agenda request with the supporting information is 12:00 noon on the Wednesday immediately preceding Commissioners Court, unless otherwise specified. This will give ample time for preparation of the agenda.

If you are not representing an organization, board, elected or appointed official, your agenda request must be filed through your respective Commissioner.

***All agreements, contracts and instruments, that otherwise bind the County, must first be approved in form and content by the County Attorney before submitting to the County Judge for the Commissioners Court Agenda.**

Please fill out this form completely:

DATE: April 19, 2024 SUPPORTING DOCUMENT(S) ATTACHED? Yes

NAME: E.J. Harbin

PHONE: 972-825-5117

FAX: 972-825-5119

DEPARTMENT OR ASSOCIATION: Purchasing and Contracting

ADDRESS: 101 W. Main Street, Suite 102, Waxahachie, Texas 75165

PREFERRED DATE TO BE PLACED ON AGENDA: April 30, 2024

DESCRIPTION OF AGENDA REQUEST (please use exact desired wording for agenda):

Discussion, consideration and approval to purchase Meraki Network Hardware, Firmware, License, and Five Year Warranty for Ellis County Central from Flair Data Systems, Inc. using the Texas DIR Cooperative Contract No. DIR-TSO-4167 in the amount of \$196,270.89.



Mark Martin
 Flair Data Systems
 214-445-3521
 817.966.2991 cell
 214-445-3582 efax
 mmartin@flairdata.

DIR-TSO-4167

Date: March 12, 2024
 To: Ellis County
 Attn: Jocelyn King
 DIR-TSO-4167

Valid For: 120 Days
 Warranty: 90 Days
 Shipping & Tax: Not Included

SIGNED:

Total:

Qty	Part	Description	Price	Extended
350 Option				
10	MS350-48FP-HW	Meraki MS350-48FP L3 Stck Cld-Mngd 48x GigE 740W PoE Switch	15,412.99	\$77,064.95
10	LIC-MS350-48FP-5YR	Meraki MS350-48FP Enterprise License and Support, 5YR	3,187.12	\$14,023.33
3	MS350-24X-HW	Meraki MS350-24X L3 Stck Cld-Mngd 24xGigE mGig UPOE Switch	9,930.32	\$14,895.48
3	LIC-MS350-24X-5YR	Meraki MS350-24X Enterprise License and Support, 5YR	2,092.30	\$2,761.84
2	MS425-16-HW	Meraki MS425-16 L3 Cld-Mngd 16x 10G SFP+ Switch	18,547.64	\$18,547.64
2	LIC-MS425-16-5YR	Meraki MS425-16 Enterprise License and Support, 5YR	3,653.74	\$3,215.29
2	MA-CBL-40G-1M	Meraki 40GbE QSFP Cable, 1 Meter	260.12	\$260.12
1	MX250-HW	Meraki MX250 Router/Security Appliance	13,124.11	\$6,562.06
1	LIC-MX250-SEC-5YR	Meraki MX250 Advanced Security License and Support, 5YR	36,796.34	\$16,190.39
1	MX105-HW	Meraki MX105 Router/Security Appliance	8,865.73	\$4,432.87
1	LIC-MX95-SEC-5Y	Meraki MX95 Advanced Security License and Support, 5YR	18,398.17	\$8,095.19
20	MR56-HW	Meraki MR56 Wi-Fi 6 Indoor AP	2,359.86	\$23,598.60
20	LIC-ENT-5YR	Meraki MR Enterprise License, 5YR	752.63	\$6,623.14
				\$196,270.89

COMMISSIONERS COURT AGENDA REQUEST

2,4

The Commissioners' Court convenes in regular session at **2:00 p.m. every other Tuesday**. The Commissioners' Court is located at 101 West Main St., Waxahachie, Texas, on the 2nd floor of the Historic Courthouse. Special sessions may convene as deemed necessary to conduct the business of the County.

PLEASE INCLUDE AN EXTRA ORIGINAL FOR CONTRACTS AND AGREEMENTS IF YOU REQUIRE AN ORIGINAL COPY RETURNED FOR YOUR FILES.

The **deadline** for submitting an agenda request with the supporting information is **12:00 noon on the Wednesday immediately preceding Commissioners Court, unless otherwise specified.** This will give ample time for preparation of the agenda.

If you are not representing an organization, board, elected or appointed official, your agenda request must be filed through your respective Commissioner.

***All agreements, contracts and instruments, that otherwise bind the County, must first be approved in form and content by the County Attorney before submitting to the County Judge for the Commissioners Court Agenda.**

Please fill out this form completely:

DATE: April 22, 2024 SUPPORTING DOCUMENT(S) ATTACHED? Yes

NAME: EJ Harbin

PHONE: 972-825-5114

FAX: _____

DEPARTMENT OR ASSOCIATION: Purchasing

ADDRESS: 101 W Main Street, Suite 102 Waxahachie, TX

PREFERRED DATE TO BE PLACED ON AGENDA: April 30, 2024

DESCRIPTION OF AGENDA REQUEST (please use exact desired wording for agenda):

Consideration and action to declare the listed items as surplus to be disposed in accordance with the Local Government Code 263: For Road and Bridge Pct 1, See Attachment.

Lot #	Department	Description
1	PCT 1	2000 Ford F650 water truck VIN-3FDNF65A3YMA32664
2	PCT 1	1996 Chevy 8500 Dump Truck VIN-1GBP7H1JXVJ102251
3	PCT 1	2006 Ford truck VIN-1FTSW20596EA60563
4	PCT 1	1997 Chevy 8500 Dump Truck VIN-1GBP7H1J0VJ102291
5	PCT 1	Case Tractor W/Tiger Boom VIN-Z9BE02392
6	PCT 1	1990 Chevy Water Truck VIN-1GBM7D1F6LV104706
7	PCT 1	Duraco Dura Patcher -VIN1D9SB17257P441394
8	PCT 1	Lincoln Welder

COMMISSIONERS COURT AGENDA REQUEST 2,5

The Commissioners' Court convenes in regular session at **2:00 p.m. every other Tuesday**. The Commissioners' Court is located at 101 West Main St., Waxahachie, Texas, on the 2nd floor of the Historic Courthouse. Special sessions may convene as deemed necessary to conduct the business of the County.

PLEASE INCLUDE AN EXTRA ORIGINAL FOR CONTRACTS AND AGREEMENTS IF YOU REQUIRE AN ORIGINAL COPY RETURNED FOR YOUR FILES.

The **deadline** for submitting an agenda request with the supporting information is **12:00 noon on the Wednesday immediately preceding Commissioners Court, unless otherwise specified.** This will give ample time for preparation of the agenda.

If you are not representing an organization, board, elected or appointed official, your agenda request must be filed through your respective Commissioner.

***All agreements, contracts and instruments, that otherwise bind the County, must first be approved in form and content by the County Attorney before submitting to the County Judge for the Commissioners Court Agenda.**

Please fill out this form completely:

DATE: April 23, 2024 SUPPORTING DOCUMENT(S) ATTACHED? Yes

NAME: E.J. Harbin

PHONE: 972-825-5117

FAX: 972-825-5119

DEPARTMENT OR ASSOCIATION: Purchasing and Contracting

ADDRESS: 101 W. Main Street, Suite 102, Waxahachie, Texas 75165

PREFERRED DATE TO BE PLACED ON AGENDA: April 30, 2024

DESCRIPTION OF AGENDA REQUEST (please use exact desired wording for agenda):

Discussion, consideration, and approval to cancel the award for RFP-2023-003 Software and Implementation Services for a Court Case Management System due the the inability to negotiate a satisfactory contract with Catalis Courts & Land Records.

COMMISSIONERS COURT AGENDA REQUEST

2.6

The Commissioners' Court convenes in regular session at **2:00 p.m. every other Tuesday**. The Commissioners' Court is located at 101 West Main St., Waxahachie, Texas, on the 2nd floor of the Historic Courthouse. Special sessions may convene as deemed necessary to conduct the business of the County.

PLEASE INCLUDE AN EXTRA ORIGINAL FOR CONTRACTS AND AGREEMENTS IF YOU REQUIRE AN ORIGINAL COPY RETURNED FOR YOUR FILES.

The **deadline** for submitting an agenda request with the supporting information is **12:00 noon on the Wednesday immediately preceding Commissioners Court, unless otherwise specified.** This will give ample time for preparation of the agenda.

If you are not representing an organization, board, elected or appointed official, your agenda request must be filed through your respective Commissioner.

***All agreements, contracts and instruments, that otherwise bind the County, must first be approved in form and content by the County Attorney before submitting to the County Judge for the Commissioners Court Agenda.**

Please fill out this form completely:

DATE: April 23, 2024 SUPPORTING DOCUMENT(S) ATTACHED? Yes

NAME: E.J. Harbin

PHONE: 972-825-5117

FAX: 972-825-5119

DEPARTMENT OR ASSOCIATION: Purchasing and Contracting

ADDRESS: 101 W. Main Street, Suite 102, Waxahachie, Texas 75165

PREFERRED DATE TO BE PLACED ON AGENDA: April 30, 2024

DESCRIPTION OF AGENDA REQUEST (please use exact desired wording for agenda):

Discussion, consideration, and approval to award RFP-2023-003 Software and Implementation Services for a Court Case Management System and negotiation of the contract with Equivant.

COMMISSIONERS COURT AGENDA REQUEST

2.7

The Commissioners' Court convenes in regular session at **2:00 p.m. every other Tuesday**. The Commissioners' Court is located at 101 West Main St., Waxahachie, Texas, on the 2nd floor of the Historic Courthouse. Special sessions may convene as deemed necessary to conduct the business of the County.

PLEASE INCLUDE AN EXTRA ORIGINAL FOR CONTRACTS AND AGREEMENTS IF YOU REQUIRE AN ORIGINAL COPY RETURNED FOR YOUR FILES.

The **deadline** for submitting an agenda request with the supporting information is **12:00 noon on the Wednesday immediately preceding Commissioners Court, unless otherwise specified.** This will give ample time for preparation of the agenda.

If you are not representing an organization, board, elected or appointed official, your agenda request must be filed through your respective Commissioner.

***All agreements, contracts and instruments, that otherwise bind the County, must first be approved in form and content by the County Attorney before submitting to the County Judge for the Commissioners Court Agenda.**

Please fill out this form completely:

DATE: April 23, 2024 SUPPORTING DOCUMENT(S) ATTACHED? Yes

NAME: E.J. Harbin

PHONE: 972-825-5117

FAX: _____

DEPARTMENT OR ASSOCIATION: Purchasing Department

ADDRESS: 101 W Main St. Suite 102

PREFERRED DATE TO BE PLACED ON AGENDA: April 30, 2024

DESCRIPTION OF AGENDA REQUEST (please use exact desired wording for agenda):

Discussion, consideration and approval to execute an agreement with LexisNexis for the Ellis County Law Library using DIR Cooperative Contract Number DIR-LGL-CALIR-O1A for a three year period beginning October 1, 2024 to September 30, 2027.



Rider No. 1 for
MultiYear Agreement for Print
Between
LexisNexis, a division of Reed Elsevier, Inc.
and
Ellis County Law Library

SERVICE SUBSCRIPTIONS

City	Account #	ISBN	Pub Number	Title Description	Media Type	1st Year Renewal Price
Waxahac	1883726001	9780820517056	00705	Tx Family Law Practice & Procedure Full Set W/Service	Print	\$ 1,816
Waxahac	1883726001	9780820517124	00712	Tx Criminal Practice Guide Full Set W/Svc	Print	\$ 2,947
Waxahac	1883726001	9780820517193	00719	Texas Litigation Guide Full Set W/Service	Print	\$ 6,043
Waxahac	1883726001	9780820517278	00727	Tx Transaction Guide Full Set W/Svc	Print	\$ 5,253
First Year Service Subscription Total						\$ 16,059



Rider No. 1 for
MultiYear Agreement for Print
Between
LexisNexis, a division of Reed Elsevier, Inc.
and
Ellis County Law Library

NON-SERVICE SUBSCRIPTIONS

<i>City</i>	<i>Account #</i>	<i>ISBN</i>	<i>Pub Number</i>	<i>Title Description</i>	<i>Media Type</i>	<i>Est. No. of Updates/Yr</i>	<i>Est. Y1 NS List Upkeep Cost Per</i>	<i>QTY</i>	<i>Est. Y1 NS Extended Cost</i>
Est. First Year Non-Service Subscription Total									
\$ -									

“Subscriber”: (or “you” or “Your”, in uppercase or lowercase) <p style="text-align: center;">Ellis County Law Library</p>	“LN” (or “we” or “Us”): <p style="text-align: center;">LexisNexis, a division of RELX Inc.</p>
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You agree to purchase or license from Us, the LN products and services elected below (each a **“Publication Service”**). Your use of, and access to, the Publication Service is expressly subject to the terms and conditions set forth in this Order (including the Riders) and at <http://www.lexisnexis.com/en-us/terms/publications-services-agreement.page> (the “Pub. Svcs. Terms”) which are incorporated herein by reference and which collectively with this Order (including the Riders) are referred to as this “Agreement”. All capitalized terms not otherwise defined in this Order have the meaning given to them in the Pub. Svcs. Terms. Those publications subscribed to by you from us prior to this Agreement on an auto-renewal basis or other auto-renewal terms shall continue in effect and shall not be affected by this Agreement unless expressly specified in this Agreement.

Closed Offer Date: The terms in this Agreement are subject to change if you have not submitted a signed Agreement to Us by 9/1/24

1. Term

The initial term of this Agreement will commence on the date this Agreement has first been accepted by both parties and will continue for the following periods (each a **“Commitment Period”**) (check the appropriate one for each Year) :

"Year 1"	<input type="checkbox"/>	the 12 months after Year 1 Start Date (only check if ordered Digital Library) or	<input checked="" type="checkbox"/>	10/1/2024	to	9/30/2025		
"Year 2"	<input type="checkbox"/>	the 12 months after Year 1 or	<input checked="" type="checkbox"/>	10/1/2025	to	9/30/2026	or	<input type="checkbox"/> N/A;
"Year 3"	<input type="checkbox"/>	the 12 months after Year 2 or	<input checked="" type="checkbox"/>	10/1/2026	to	9/30/2027	or	<input type="checkbox"/> N/A;
"Year 4"	<input type="checkbox"/>	the 12 months after Year 3 or	<input type="checkbox"/>		to		or	<input checked="" type="checkbox"/> N/A;
"Year 5"	<input type="checkbox"/>	the 12 months after Year 4 or	<input type="checkbox"/>		to		or	<input checked="" type="checkbox"/> N/A.

(collectively, the “Initial Term”). UPON THE EXPIRATION OF THE INITIAL TERM, THIS AGREEMENT WILL AUTOMATICALLY RENEW FOR ADDITIONAL 1 YEAR PERIODS (EACH A “RENEWAL TERM”) AT THE THEN-CURRENT LIST PRICES. The Initial Term and any Renewal Terms will collectively be the “Term.” You may avoid entering into a Renewal Term by providing LN with written notice delivered to your LN account manager at least 45 days before the beginning of the next Renewal Term. You may not terminate during the Term except as provided in clause 1.3 below.

1.2 **“Start Date”** is a defined term that applies only if a Digital Library is ordered, and if so, is the earlier of the first day of the first calendar month: (i) during which you initially have access to the Development Site or (ii) which occurs (i.e., is current) 30 days after this Agreement is fully executed by both parties.

1.3 This Agreement may be terminated during the Term for a material breach that remains uncured for more than 30 days after the breaching party receives written notice from the non-breaching party identifying the specific breach. If this Agreement is properly terminated during a Commitment Period or Renewal Term in which funds are due to LN, then LN will prorate annual commitment amounts for such Commitment Period or Renewal Term. The basis of such proration shall be the number of full or partial months this Agreement is in effect during such Commitment Period or Renewal Term divided by 12.

2. ELECTED SERVICES AND COMMITMENT

Subscriber elects the following products and services by checking all applicable boxes below:

DIGITAL LIBRARY AND MULTI-YEAR PRINT

DLMYP 2.1: These Clauses 2.1 through 2.6 amend the Pub. Svcs. Terms with respect to the Digital Library And Multi-Year Print product offering described below.

DLMYP 2.2: During the Term, LN grants you the right to access the Digital Library for use on your Authorized Users’ computers and supported mobile devices. “Authorized Users” refers to your U.S.-based employees, temporary employees, contractors and (in case of academic institutions) faculty and currently enrolled students that you authorize (or permit) to access any Publication Service. You will also have the ability to acquire content directly from OverDrive (the “OverDrive Content”). Any access to or use of the OverDrive Content is subject to the separate financial arrangement between you and OverDrive and LN disclaims any and all liability for the OverDrive Content. You will be billed for the OverDrive Content directly by OverDrive.

DLMYP 2.3: LN will begin creating your Digital Library after this Agreement becomes binding on both parties. There will be a set-up period of approximately four weeks before you will have access to the Digital Library. You will be invoiced monthly for the commitment amounts for the Digital Library (Application Services Fee and Digital Library eBooks and (if applicable) the Law School Publishing eBooks).

DLMYP 2.4: For access to the Digital Library during the Initial Term, you will pay to LN the following Commitment Amounts:

Commitment Period	Digital Library eBooks (Rider No 1) Commitment	Application Service Fee Commitment	Total Commitment Digital Library
Year 1			
Year 2			
Year 3			
Year 4			

The Digital Library eBooks Commitment Amounts may be adjusted over the Term as Permitted Adjustments (defined below) and permitted adjustments to the Preferred Customer Discount are made. All Digital Library eBooks are provided on a Service Subscription basis.

Subscriber elects the following entitlement model for the Digital Library eBooks:

Single Copy/Single User

Digital Library eBook titles licensed hereunder shall be subscribed to and entitled to on a per unit basis (e.g., subscriptions of 2 copies will entitle 2 copies), with the number of units as listed on Rider 1; provided however, that if Subscriber pays for 4 or more copies of the same title, then the copy entitlement shall be set to allow simultaneous access by Subscriber's Authorized Users.

Simultaneous Access

Digital Library eBook titles shall be set to allow entitlement on a simultaneous access basis for use by Subscriber's Authorized Users as listed on Rider 1, provided however that if Permitted Adjustments (as defined below) to the titles or quantities are made, then the following rules will apply:

(a) Any cancellation of a Digital Library eBook title shall be a cancellation of access to that Digital Library eBook title in its entirety.

(b) You may purchase entitlements for cancelled Digital Library eBook titles in Year 1 or thereafter on a single user entitlement per copy basis. To restore simultaneous access for such re-purchased Digital Library eBook titles, you must repurchase a whole number quantity of such title at the then-current list price, such that the total spent on that Digital Library eBook title for all quantities now meets or exceeds the price paid when cancelled.

(c) Any new Publications added in Digital Library eBook format must be added in a quantity of at least 4 to get simultaneous access entitlement. A "new" Publication is one to which Subscriber has not subscribed in any form of media within the past twelve (12) months.

Notwithstanding the copy entitlements described herein, ALM, some state code titles and certain other licensed publications may be excluded from one or both of these models. For further details, please ask your representative.

LN reserves the right to adjust your Year 1 quantities for Rider 1 (including those that may satisfy entitlement qualifications) based on actual quantities purchased at any time in the last 12 months (versus quantities subscribed to during the negotiation of this Agreement)

DLMYP 2.5: "Matching Print" is any Non-Digital Library Publication to which you subscribe when you have also subscribed to that Publication in a Digital Library eBook format and quantity during the same period.

Single Copy/Single User

If Single-Copy/Single User model is checked above, then your "Matching Discount" shall be in the percentage amounts that follow off of then-current LN list price: Year 1: *%; Year 2: %; Year 3: %; Year 4: % which shall apply to up to the quantity of each Digital Library eBook title listed on Rider 1.

Simultaneous Access

If Simultaneous Access model is checked above, then your Matching Discount shall be 100%. You may apply this Matching Discount on no more than the number listed as Maximum Matching Print Quantities in the column on Rider 1. This number is calculated as 60% of the quantity of each Digital Library eBook title to which your Simultaneous Access is based, and any fractional quantities are rounded. Any additional copies you elect to purchase will be priced at then-current upkeep prices minus any discounts you may have been receiving in acknowledgement of your LN online contract on such titles immediately before this Agreement was signed.

The Matching Discount is provided for the Term of this Agreement in recognition of your adoption of the Digital Library. ABA, ALM, some state code titles, and certain other licensed publications are excluded from the Matching Discount. For a complete list of Publications excluded from the Matching Discount, please ask your representative.

DLMYP 2.6: LN will provide you with Print without Matching Discount as listed on the attached Rider 2. In exchange for the Publications listed on Rider 2, you will pay to LN the annual Commitment Amount of \$ for Service Subscriptions and \$ (Estimated) for Non-Service Subscriptions for such Publications for Year 1. In subsequent years of the Term, the Commitment Amounts for Service Subscriptions for Publications without Matching Discount are subject to a % fixed annual increase, and the Commitment Amounts for Non-Service Subscriptions without Matching Discount will receive an additional 5% discount on all Updates (defined below).

MULTI-YEAR PRINT ONLY

MYP 2.1: These Clauses 2.1 through 2.3 amend the Pub. Svcs. Terms with respect to the Multi-Year Print product (without ordering a Digital Library) offering described below. You will be invoiced monthly for the commitment amounts for your Multi-Year Print products under this Agreement.

MYP 2.2: Service Subscriptions. The Publications that you are renewing or ordering pursuant to this Agreement that are classified as "Service Subscriptions" are detailed in the attached Rider No. 1. The first year Service Subscription Total is \$16,059. The Service Subscription Total will be subject to an annual increase of 3%.

MYP 2.3: Non-Service Subscriptions. The Publications that you are ordering pursuant to this Agreement that are classified as "Non-Service Subscriptions" are detailed in the attached Rider No. 1. The estimated first year Non-Service Subscription Total is \$0. During the Initial Term, LN will provide a 5% discount on all Updates for the non-service publications listed on Rider 1.

3. PREFERRED CUSTOMER STATUS, PULICATION CHANGES, AND THRESHOLD SPEND AMOUNT.

3.1 Due to your overall annual spending level on all Publications provided herein as well as the other products and services provided by LN (or its affiliate Matthew Bender & Company, Inc.) even if not mentioned herein ("All LN Products") as determined based on the 12 months prior to the date this Agreement is executed by you, you are considered a "Preferred Customer" of LN and will receive special pricing for Publications included herein. If your overall annual spending level for All LN Products decreases significantly during the Term, you may no longer be considered a Preferred Customer and LN reserves the right to adjust the pricing to reduce or eliminate the Preferred Customer discount upon 30 days written notice to you.

3.2 During Year 1 of this Agreement, you will subscribe to the Publications listed on the attached Riders 1 and 2. After Year 1 of this Agreement and subject to Section 3.3 below, you may elect to substitute or change the Publications listed in the attached Riders 1 and 2 only once per Year upon 45 days prior written notice to LN to be effective as of the start of the next Commitment Period or Renewal Term, as the case may be ("Permitted Adjustments").

3.3 90% of your Year 1 Commitment Amounts as listed on the attached Riders 1 and 2 are collectively the "Threshold Spend" amount. Your substitutions for Publications of greater value or adding of Publications shall require you to pay the Threshold Spend amount plus the increased total amount over the Threshold Spend. Your substitutions for Publication of lesser value or removal of Publications shall require you to continue to pay the Threshold Spend.

4. SERVICE SUBSCRIPTIONS AND NONSERVICE SUBSCRIPTIONS

Publications that you are renewing or ordering pursuant to this Agreement are classified as Service Subscriptions or Non-Service Subscriptions as are detailed in the attached Riders, which are incorporated herein by reference. You will be invoiced for Non-Digital Library Publications as follows: Service Subscriptions will be billed at the start of each Commitment Period, and Non-Service Subscriptions will be shipped and billed as releases become available.

4.1 "**S**" Service Subscription -Price includes product and Updates published during the indicated service period (minimum 30 days) at no additional charge except tax, shipping and handling where applicable.

4.2 "**NS**" Non-Service Subscription - Price includes product only, plus any updates published within 30 days of purchase or as otherwise indicated. You will receive and be billed for future updates outside of the 30-day period without any action on your part. Estimated prior year prices and update frequency are shown with the description of each title. Non-Service Electronic Publications will be updated via automatic shipment to you, or by LN either pushing the Update to you electronically or notifying you that an Update is available for download.

4.2.1 Unless otherwise indicated, pricing (including any grand total, retail price, or other pricing) does not include tax or shipping and handling, which will be charged and due at the then current rates. Shipping and handling amounts will be invoiced separately or will be included in your final invoiced amount. If you have chosen a monthly billing option, shipping and handling charges will be prorated over the term of the subscription and billed accordingly.

4.2.2 By placing an order, you agree you have been advised of the number of Updates and the cost related to the Updates that were made to the Publications last year. Renewal and Update price estimates are based on prior year costs and do not reflect actual costs associated with future renewal and Updates, which will likely include an increase over prior year's subscription price. The number of Updates and the upkeep costs may vary due to developments in the law and other publishing issues, but you may use this as a rough estimate of future shipments. You may call for Support at 800-833-9844 for additional information on Update frequency and price.

5. Confidential Information. This Agreement contains confidential information, including pricing information, of LN (the "**Confidential Information**"). You understand that disclosure of Confidential Information could cause competitive harm to LN. You agree to receive and maintain the Confidential Information in trust and confidence and to take reasonable precautions against its disclosure to any third person.

6. You grant to LN and its affiliates permission to identify you as a subscriber to the Digital Library (if ordered).

7. This Agreement is subject to acceptance by LN, which acceptance may be evidenced by signature or by providing access to the Publication Services or otherwise initiating its performance under this Agreement.

Agreed to and accepted by:

"Subscriber": Ellis County Law Library	
[MUST BE COMPLETED BY YOU]	
Authorized Subscriber Signature:	
Printed Name:	
Job Title:	
"Signature Date":	
Number of Authorized Users for Digital Library:	

This Agreement Addendum (this "Addendum") amends and supplements the terms of the Publication Service agreement between LexisNexis, a division of RELX Inc. ("LN") and Ellis County, a city, state, county or other local government agency ("Subscriber"). The Agreement shall consist of the Order (including the Riders), the LexisNexis Publication Services Terms and Conditions viewable at <http://www.lexisnexis.com/en-us/terms/publications-services-agreement.page> (the "Pub. Svcs. Terms"), which are incorporated into the Agreement by reference and made a part thereof (collectively the "Agreement").

1. **Term.** The term of this Addendum shall be coterminous with the Agreement.
2. **Governing Law; Applicable Law.** Notwithstanding anything to the contrary in the Agreement, the Agreement shall be governed by the law of the U.S. State in which Subscriber is located. LN agrees to comply with all applicable laws of Subscriber's State in the performance of its obligations under the Agreement. For the avoidance of doubt, the law of the U.S. State shall not be construed to apply any tribal law.
3. **Section 2.4 of the Pub. Svcs. Terms.** If Subscriber declines to utilize the Subscriber Documents feature as stated in Section 2.4 of the Pub. Svcs. Terms, and Subscriber provides LN written notice of such intention, LN will disable the Subscriber Documents Feature and Section 2.4 of the Publ Svcs. Terms shall not be applicable to Subscriber once disabled.
4. **Non-Discrimination.** LN does not, in the hiring of employees for the performance of work under the contract or any subcontract, by reason of race, color, religion, sex, age, disability or military status as defined in Section 4112.01 of the Revised Code, national origin, or ancestry, discriminate against any citizen of the state of Ohio in the employment of a person qualified and available to perform work which the Agreement relates. Further, LN does not discriminate against, intimidate or retaliate against any employee hired for the performance of work under the Agreement on account of race, color, religion, sex, age, disability or military status as defined in 4112.01 of the Revised Code, national origin or ancestry.
5. **Non-Appropriation of Funds.** If funds are not appropriated or allocated for payment for the type(s) of services contemplated under the Agreement for any current or immediately subsequent fiscal period, then Subscriber, at its option, may terminate the Agreement on the last day of any year of the Term upon no less than 30 days' prior written notice to LN, without future obligations, liabilities, or penalties to LN, except for amounts due up to the time of termination. In addition, in order to exercise this option, Subscriber shall certify and warrant in writing to LN, under penalty of perjury, that funds for the type(s) of services contemplated have not been appropriated to continue the Agreement for the current or immediately subsequent fiscal year. For a point of clarification, substituting the services provided by LN to another service provider under any circumstances is not grounds to exercise this option.
6. **Data Ownership.** Notwithstanding anything to the contrary in the Agreement, LN reserves all right, title and interest in and to the Digital Library Publications and any and all Materials made available through the Pub. Svcs. Terms. LN grants Subscriber only a limited, non-exclusive, non-transferable license to access and use the Digital Library Publications as set forth in the Pub. Svcs. Terms.
7. **Late Payments.** Any late payment provision is modified to state that Subscriber will pay late charges to the maximum legal rate under the applicable State Prompt Payment Act. All other references to interest or late charges are deemed struck.
8. **Limitation of Liability.** Subscriber, as a State entity, does not agree to assume the potential liability of LN. Accordingly, any limitation is null and void to the extent it precludes any action for injury to persons or for damages to personal property.
9. **Indemnity; Liquidated Damages.** Any provision in the Agreement requiring Subscriber to indemnify and hold LN harmless is deleted and replaced with a provision that requires Subscriber to be responsible for a breach of this Agreement solely to the extent permissible under State law. Any provision in the Agreement requiring LN to indemnify Subscriber is deleted and replaced with the

indemnification provision in the Pub. Svcs. Terms. Any provision providing for the payment of liquidated or cover damages is deleted.

10. **Warranties.** LN's warranties for the Publication Services are set forth in the Pub. Svcs. Terms. Any Subscriber provided provisions in the Agreement which sets forth additional warranties is deleted.
11. **Assignment and Subcontracting.** Notwithstanding anything to the contrary in the Agreement, LN shall have the right to assign the Agreement to an affiliate or to a successor by merger or to the transferee of substantially all of its stock or assets without Subscriber's prior written consent. Subject to the foregoing, this Agreement will bind and benefit the parties and their respective successors and assigns. LN may also subcontract the performance of this Agreement so long as LN remains primarily liable to the State for the performance of its obligations hereunder. Any provision which attempts to prohibit LN from offshoring or outsourcing the services to be performed is deemed struck unless expressly accepted by LN in a separate writing.
12. **Confidential Information.** Notwithstanding anything in the Agreement to the contrary, this Agreement contains confidential information including pricing information, of LN (the "Confidential Information"). Subscriber understands that disclosure of Confidential Information could cause competitive harm to LN. Subscriber agrees to receive and maintain Confidential Information in trust and confidence and shall not disclose Confidential Information except in accordance with and only to the extent required by State Law.
13. **Miscellaneous.**
- 13.1 Except as expressly modified by this Addendum, all other terms and conditions of the Agreement will remain in full force and effect and will be unaffected by this Addendum.
- 13.2 If Subscriber issues a purchase order in connection with the Agreement, Subscriber acknowledges and agrees that the purchase order shall be for Subscriber's internal purposes only and shall not modify or affect any of the other terms or conditions for access to the Publication Service.
- 13.3 In the event of a conflict between the terms of the Agreement and this Addendum, this Addendum will control.

LN's acceptance of the terms of this Addendum shall be evidenced by its signature below or by providing Subscriber with access to the Publication Service.

AGREED TO AND ACCEPTED BY:

Subscriber: Ellis County	
[MUST BE COMPLETED BY SUBSCRIBER]	
Authorized Subscriber Signature:	
Printed Name:	_____
Job Title:	_____
Date:	_____

This Addendum is subject to acceptance by LN, which acceptance will be evidenced by providing access to the Publication Services or otherwise initiating its performance under this Agreement.

COMMISSIONERS COURT AGENDA REQUEST 2.8

The Commissioners Court convenes in regular session at **2:00 p.m. every other Tuesday** (for full list of dates, please visit <http://co.ellis.tx.us/DocumentCenter/View/7543/FY-2018-2019-Amended-Commissioners-Court-Schedule>). The Commissioners Court is located at 101 West Main St., Waxahachie, Texas, on the 2nd floor of the Historic Courthouse. Special sessions may convene as deemed necessary to conduct the business of the County.

PLEASE INCLUDE AN EXTRA ORIGINAL FOR CONTRACTS AND AGREEMENTS IF YOU REQUIRE AN ORIGINAL COPY RETURNED FOR YOUR FILES.

The **deadline** for submitting an agenda request with the supporting information is **12:00 noon on the Wednesday immediately preceding Commissioners Court.** This will give ample time for preparation of the agenda.

If you are not representing an organization, board, elected or appointed official, your agenda request must be filed through your respective Commissioner.

***All agreements, contracts and instruments, that otherwise bind the County, must first be approved in form and content by the County Attorney before submitting to the County Judge for the Commissioners Court Agenda.**

Please fill out this form completely:

DATE: April 23rd, 2024

PHONE: 972-825-5117 FAX: 972-825-5119

DEPARTMENT OR ASSOCIATION: Purchasing

ADDRESS: 101 W. Main St., Suite 203, Waxahachie, TX 75165

PREFERRED DATE TO BE PLACED ON AGENDA: April 30th, 2024

DESCRIPTION OF AGENDA REQUEST (please use exact desired wording for agenda):

Consideration and approval for the County Judge to execute one (1) lease agreement with American National Leasing for one (1) 2024 Ford F150 CrewCab 4X4 for the Ellis County Engineering Office using BuyBoard Contract #724-23 (Sewell Chevrolet).

*

County Attorney Approval

SEWELL

FAMILY OF COMPANIES

SEWELL CHEVROLET		QUOTE #: 2400183BH	
COOP: BUYBOARD. 724-23		DATE: 22-Apr	
PRODUCT DESCRIPTION: 2024 FORD F150 4WD XLT		SALES PERSON: BILLY HUGHES	
END USER: ELLIS COUNTY		EMAIL: billy.hughes@teamsewell.com	
ADDRESS:		CONTACT: ERIK TEST	
		PHONE #:	
		EMAIL:	

BID SERIES:		BASE PRICE: \$	61,555.00
CODE:	OPTIONS:	BID PRICE:	CODE: OPTIONS: BID PRICE
W3L	F150 XLT 4WD SUPER CREW	INCL.	INFOTAINMENT SYSTEM INCL.
	5.0L V8 GASOLINE	INCL.	POWER WINDOWS/SEATS INCL.
	FRONT LICENSE PLATE HOLDER	INCL.	AC/HEAT AND CRUISE CONTROL INCL.
671	INTEGRATED TRAILER BRAKE CONTROL	INCL.	KEYLESS ENTRY INCL.
	TOW PACKAG	INCL.	PARKING SENSORS INCL.

EXTERIOR COLOR:	UM - AGATE BLACK
INTERIOR COLOR:	PB - BLACK

ADDITIONAL ITEMS:	FLEET STOCK 430848
EQUIPMENT VENDOR:	ROCKING S - BLACK STEEL TOOL BOX
EQUIPMENT VENDOR:	
REGISTRATION, INSPECTION, PAPERWORK, POSTAGE COST:	
DELIVERY COST \$1.75 PER MILE	365 MILES
SUB TOTAL:	
QUANTITY:	1
CO OP FEE:	BUYBOARD. 724-23
TOTAL:	

\$	-
\$	1,430.00
\$	-
INCLUDED	
	638.75
\$	63,623.75
\$	63,623.75
\$	400
\$	64,023.75

ANLC
American National Leasing Company

2732 Midwestern Pkwy.
 Wichita Falls, TX 76301
 (940) 397-2490

Governmental Lease Application

(PLEASE TYPE OR PRINT CLEARLY)

Fax completed application to: (940) 235-4190

(Please include copy of most current audited financials)

LESSEE: (Complete legal name of Governmental entity)

Company: ELLIS COUNTY			
Billing Address: 101 W. MAIN ST. STE#203			
City: WAXAHACHIE	County: ELLIS	State: TX	Zip: 75165
Telephone No: (972) 825-5011	Fax No: ()		
Contact Name: ERIK TEST	Title:		
Type of Business: GOVERNMENTAL ENTITY	Yrs. In Business:	yrs	Fed. Tax ID #:75-6000935
Check One: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Proprietorship <input type="checkbox"/> Partnership			

TRADE REFERENCES: (Two-year history of accounts with credit terms. Do not include C.O.D. accounts)

Name of Supplier:	Contact:	Phone: ()
Name of Supplier:	Contact:	Phone: ()
Name of Supplier:	Contact:	Phone: ()
Landlord:	Contact:	Phone: ()

ENTITY'S BANK REFERENCE:

CREDIT REFERENCE: Comparable lease or Loan history

Bank Name:	Creditor:
Checking Account #:	Account #:
Phone: ()	Date Opened: / /
	Phone: ()

VENDOR INFORMATION:

Vendor Name:	Contact:
Address:	
City:	State: Zip:
Phone: ()	Fax: ()

EQUIPMENT INFORMATION:

Total Amt. of Lease: Excluding \$	Term 60 Buyout Option: \$1.00
Equipment Location: If different from above County:	
Equipment Description: Mfg./Make/Model	
Sales Tax rate for location of equipment: SALES TAX EXEMPT-GOVERNMENT	

By providing the above information, I authorize you to whom this application is made or your agents to investigate my/our financial responsibility and creditworthiness and I/we will provide financial statements, tax returns, etc. as you deem necessary. I/we authorize you to update my/our credit profile from time to time in the future as you deem appropriate.

Applicant's Signature Title Date

American National Leasing Company

GOVERNMENT LEASE PURCHASE AGREEMENT NO. 3492C

LESSOR: **AMERICAN NATIONAL LEASING COMPANY**
2732 Midwestern Parkway
Wichita Falls, TX 76308

LESSEE: **ELLIS COUNTY**
101 W MAIN ST STE 203
WAXAHACHIE, TEXAS 75165
(972) 825-5011

VENDORS: **SEWELL FLEET MANAGEMENT**
4400 PARKS LEGADO ROAD
ODESSA, TEXAS 79765
(432) 498-0168

<u>Model Number</u>	<u>Serial #</u>	<u>EQUIPMENT INFORMATION</u> Item/Description:	<u>Qty</u>	<u>Price</u>
W3L	1FTFW3L56RKD30848	2024 FORD F150 XLT 4WD BUYBOARD FEE BLACK STEEL TOOL BOX DELIVERY FEE	1	\$61,555.00 \$400.00 \$1,430.00 \$638.75
		TOTAL:		\$64,023.75
		LESS DOWN PAYMENT:		(\$16,000.00)
		Document Fees:		\$150.00
		TOTAL CAPITALIZED COST:		\$48,173.75

mvlooe3492C- Ellis
County

Lessee: Please Initial

SCHEDULE OF LEASE PAYMENTS DURING THE BASE TERM:

No. of Years:	5	Base Lease Payment:	\$11,576.45
No. of Lease Payments:	5	Sales Tax:	EXEMPT
For Business Use inside:	ELLIS County	Property Tax:	EXEMPT
		Total Payment:	\$11,576.45
		Lease End Date:	May 2, 2029

[END OF LEASE PURCHASE OPTION]

If the Lessee makes all the Lease payments on Schedule A for the entire stated term, Lessee may buy the Equipment for \$1.00.

TERMS AND CONDITIONS

1.) **LEASE:** Lessor leases to Lessee, and Lessee leases from Lessor the Equipment listed in "Equipment Information" (the "Equipment"). Said Equipment will be located at the above address of the Lessee and will not be moved to a new location without written permission first given by Lessor. Lessor acknowledges receipt of the first Lease payment referred to above from Lessee. Any amounts received by the Lessor from Lessee, at or prior to the date of this Lease, in excess of the first Lease payment as shown above, shall be held as security for the performance of the terms of this Lease. If Lessee is not in default hereunder, or under any other Lease between the parties hereto, said security shall be applied toward the payment of Lease at the end of the term of this Lease, or (at Lessor's option) returned to Lessee.

2.) **COMPLETE AGREEMENT:** This document (referred to as the "Lease" or the "Agreement") constitutes the entire agreement between Lessor and Lessee regarding the Equipment. No verbal representation or statement made by any representative of the Lessor or Lessee shall be binding unless expressly stated herein. Whenever the word Lessor is used herein, it shall include both the original Lessor and all assignees of Lessor.

3.) **ACCEPTANCE; DELIVERY:** Lessee agrees that it has selected the Equipment, and the Lessor shall not be liable for specific performance or for damages, if any, if for any reason the vendor delays or fails to fill the Equipment order. Lessee shall accept such Equipment delivered in good condition and authorizes Lessor to insert the serial number and any additional descriptive matter in "Equipment Information" in connection with the Equipment.

4.) **MAINTENANCE:** Lessee agrees that all maintenance, service, and Equipment warranties, are the sole obligation of the vendor or supplier of the Equipment. Lessor authorizes the Lessee to enforce in Lessee's own name any warranty, agreement or representation, if any, which may be made regarding the Equipment by the vendor or supplier BUT LESSOR ITSELF MAKES NO EXPRESS OR IMPLIED WARRANTIES AS TO THE EQUIPMENT WHATSOEVER. Lessee has selected the Equipment to be financed by this Lease and Lessor is merely providing financing for such Equipment. Lessor is not the vendor of the Equipment, and Lessor makes no warranties in regard to the Equipment. All warranties regarding the Equipment, including but not limited to the warranties of MERCHANTABILITY and FITNESS FOR A PARTICULAR PURPOSE are expressly disclaimed by Lessor.

The disclaimers or limitations in this Section 4 do not apply to any warranties made by the vendor or supplier of the Equipment, all of which may be enforced by Lessee.

5.) **LEASE PAYMENTS:** The total Lease payments for lease of the Equipment are shown on Exhibit A. Lessee promises and agrees to pay all specified Lease payments in advance on or before the date designated for the payments in Exhibit A without demand. Said Lease payments shall be payable at the office of Lessor, or to such other person and/or at such other place as Lessor may from time to time designate to Lessee in writing.

In the event this Lease is not "bank qualified" under Section 265(b)(3) of the Internal Revenue Code (meaning Lessee or its subordinate entities issue more than \$10,000,000 in tax exempt debt during the same calendar year this Lease is funded), or if the interest portion of the Lease payments is not excluded from federal income taxation, the Lease payments shall be recalculated using a "Gross Up Rate" (meaning a new interest rate on the amount funded by Lessor) of N.Y. Prime +4% per annum.

6.) **LEASE TERM:** This Lease shall have a term commencing on the Date of Acceptance by Lessee (shown in the "Lessee's Acceptance") until the Lease End Date shown on page 2, unless this Lease is earlier terminated by reason of default (Section 12) or non-appropriation (Section 14).


 Lessee: Please Initial

7.) **OWNERSHIP; RETURN; PERSONAL PROPERTY:** Subject to all rights granted to or retained by Lessor under this Agreement (including Lessee's unconditional obligation to return possession and title to the Equipment to Lessor at the end of the term of this Lease regardless of the reason for termination) title to the Equipment shall be in the name of the Lessee. Upon the termination of this Lease for any reason, Lessee will immediately return said Equipment and all additions to the Equipment to Lessor in as good condition as received, normal wear and tear excepted, or Lessee may purchase the Equipment for the Purchase Option Price then in effect. Any profit or loss from disposition of the Equipment after it is returned to Lessor will be the responsibility of, and belong to, the Lessor. The Equipment shall always remain and be deemed personal property even though attached to realty. All replacements, Equipment repairs or accessories made to or placed in or upon said Equipment shall become a component part thereof, and title thereto shall be immediately vested in Lessee; and shall be included under the terms hereof. All advances made by Lessor to preserve said Equipment or to pay insurance premiums for insurance thereon or to discharge and pay any taxes, liens or encumbrances thereon shall be added to the unpaid balance of Lease Payments due hereunder and shall be repayable by Lessee to Lessor immediately together with interest as allowed by law.

If ownership of the Equipment is evidenced by a certificate of title (for example, a motor vehicle), such title shall be endorsed to show Lessor as a lienholder. Lessee further covenants to Lessor's filing a UCC-1 Financing Statement to reflect Lessor's interest in the Equipment. Lessee shall return the title, endorsed to Lessor, at the same time Lessee returns the Equipment. Should Lessee fail to return the title endorsed to Lessor, Lessee hereby designates Lessor as having full legal power and authority (including a limited irrevocable power of attorney) either to apply for a new title in Lessor's name, or to endorse the current title to Lessor's name.

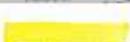
8.) **PURCHASE OPTION:** If no Event of Default has occurred and is continuing, Lessee shall have the option at any time to purchase all (but not less than all) the Equipment at the price stated in Exhibit A, plus any applicable sales taxes and fees (all being the "Purchase Option Price"). Lessee must give Lessor irrevocable written notice at least 30 days before the purchase date that it will purchase the Equipment unless the purchase is being made at the end of the term of this Agreement and the Purchase Option Price is \$1.00. The Purchase Option Price as defined in Exhibit A shall be used for any purchase of the Equipment by the Lessee prior to the end of the scheduled term. Upon payment by Lessee of the Purchase Option Price, Lessor shall transfer all of Lessor's rights in the Equipment to Lessee AS-IS WHERE-IS WITH ALL FAULTS without any representation or warranty whatsoever, and this Agreement shall terminate.

9.) **ASSIGNMENT:** Lessor may assign this Lease, and the assignee may reassign the same, without the consent of Lessee.

Neither this Lease nor any interest herein is assignable or transferable by operation of law, or otherwise, by Lessee.

10.) **LOSS; DAMAGE; INSURANCE:** As between Lessor and Lessee, Lessee assumes the entire risk of loss from all use and operation of the Equipment and no such loss shall relieve Lessee of its obligations hereunder. Lessee agrees to keep the Equipment insured (i.e., property insurance) to protect all interests of Lessee and Lessor, at Lessee's expense, against all risks of loss or damage from every cause whatsoever for not less than the unpaid balance of the Lease payments due hereunder to maturity or 80% of the then current value of said Equipment, whichever is higher. Lessee shall further maintain commercial general liability insurance regarding injury, damage or death resulting out of the operation of the Equipment during the term hereof or while the Equipment is in the possession of Lessee, and including any liability of Lessor for public liability and property damage. Lessor may, but shall not be obligated to, insure said Equipment at the expense of Lessee. The proceeds from such insurance policies shall be paid to Lessor as its interests may appear and Lessor shall be named as an additional insured and loss payee in all said policies. The proceeds of such insurance, whether resulting from loss or damage or return premium or otherwise, shall be applied toward the replacement or repair of the said Equipment, or the payment of obligations of Lessee hereunder, at the option of Lessor. Lessee hereby appoints Lessor as Lessee's attorney in fact to make claims for, receive payment of and execute or endorse all documents, checks or drafts for loss or damage or return premium under any insurance policy issued in regard to said Equipment.

Lessor and Lessee acknowledge that Lessor is only financing the Equipment, and Lessor does not hold title to, use, operate, control or maintain the Equipment, all of which shall be done by Lessee during the term hereof.


Lessee: Please Initial

11.) **USE; TAXES; INSPECTION AND CONDITION:** Lessee agrees to use, operate and maintain said Equipment in accordance with all applicable laws; to pay all licensing or registrations fees for said Equipment and to keep the same free of levies, liens and encumbrances; to file all personal property tax returns (if any are due on the Equipment), to pay all taxes, assessments, fees and penalties which may be levied or assessed on or in respect to said Equipment or its use or any interest therein, or upon the Lease payments (provided Lessor shall pay its own income taxes on the Lease payments), including but not limited to, all federal, state and local taxes, however designated, levied or assessed upon the Lessee and Lessor or either of them in regard to said Equipment, or upon the use or operation thereof. Lessee shall permit Lessor to inspect said Equipment at any time; and to keep it in first class condition and repair at Lessee's expense and house the same in suitable shelter; and not to sell or otherwise dispose of Lessee's interest therein or in any additions or accessories attached thereto during the term of this Lease.

12.) **EVENTS OF DEFAULT; REMEDIES; LATE CHARGES; EXPENSES OF ENFORCEMENT:**

(a) **Events of Default.** In the event Lessee shall default in the payment of any Lease payment due, or any other sums due hereunder for a period of thirty (30) days or more, or in the event of any default or breach of the terms and conditions of this Lease, or if any execution or other writ or process shall be issued in any action or proceeding, against the Lessee, whereby the said Equipment may be taken or distrained, or if a proceeding in bankruptcy, receivership or insolvency shall be instituted by or against the Lessee or its property, then and in that event Lessee shall return the Equipment as provided in Section 7 and Section 12(b). If Lessee fails to do so, the Lessor shall have the right to retake immediate possession of the Equipment, and for such purpose, the Lessor may peaceably enter upon any premises where said Equipment may be and may remove the same therefrom with or without notice of its intention to do same, without being liable to any suit or action or other proceeding by the Lessee.

(b) **Remedies.** If this Lease terminates by reason of event of default (Section 12), non-appropriation (Section 14) or otherwise prior to the end of the entire Lease term shown on Exhibit A, and if Lessee has not paid the applicable Purchase Option Price Lessor's remedies shall be the following:

(i) Lessee shall return the Equipment to Lessor as provided in Section 7.

(ii) Lessor may retain all Lease payments previously paid by Lessee.

(iii) Upon return of the Equipment full legal title thereto shall be automatically vested in Lessor, and Lessee will deliver title as provided in Section 7.

(iv) Lessor may, at its option, sell the Equipment at public or private sale for cash or on credit and may become the purchaser at such sale. Any gain or loss on such sale shall accrue and belong to Lessor.

(c) **Expense of Enforcement.** Upon default under any provision of this Lease, the Lessee shall be liable for arrears of lease payments, during any period for which Lessee has made appropriation under Section 14, if any. Further, if Lessee fails to return the Equipment (and title, if any) to Lessor, Lessee shall be liable for (i) the expense of retaking possession and the removal of the Equipment, (ii) court costs, and (iii) Lessor's reasonable attorney's fees.

13.) **NON-WAIVER:** The omission by the Lessor at any time to enforce any default or right reserved to it, or to require performance of any of the terms, covenants or provisions hereof by the Lessee at any time designated, shall not be a waiver of any such default or right to which the Lessor is entitled, nor shall it in any way affect the right of the Lessor to enforce such provisions thereafter. The Lessor may exercise all remedies simultaneously, pursuant to the terms hereof, and any such action shall not operate to release the Lessee until the full amount of the Lease Payments due and to become due and all other sums to be paid hereunder have been paid in cash.

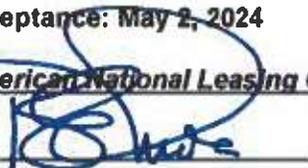
14.) **SPECIAL PROVISIONS: FISCAL FUNDING:** The Lessee warrants that it has funds available to pay the Lease payments payable pursuant to this Agreement until the end of its current appropriation period and warrants that it presently intends to make payments in each appropriation period from now until the end of the Lease term. The officer of the Lessee responsible for preparation of Lessee's annual budget shall request from its legislative body funding to be paid to Lessor under this Agreement. If notwithstanding the making in good faith of such request in accordance with appropriate procedures and with the exercise of reasonable care and diligence, such legislative body over funding authority does not appropriate funds to be paid to Lessor then at the end of the fiscal year for which Lessee has made appropriation Lessee shall be released of its obligation to make Lease payments to Lessor due after the end of the period for which appropriation was made, provided the Equipment (and any related title documents) are returned to Lessor by Lessee and at Lessee's expense, in good condition, normal wear and tear excepted. In addition to return of the Equipment pursuant to the terms of this Agreement, Lessor shall retain all sums paid by Lessee and for which appropriation was made.


Lessee: Please Initial

15.) SEVERABILITY: The provisions of this Lease are severable, and if any one of such provisions are determined to be illegal or unenforceable, the same shall not impair the effectiveness of the remaining provisions hereof. THIS LEASE IS SUBJECT TO THE TERMS AND CONDITIONS PRINTED ABOVE WHICH ARE MADE A PART HEREOF AND WHICH LESSEE ACKNOWLEDGES THAT IT HAS READ. LESSEE REPRESENTS THAT ALL ACTION TO AUTHORIZE THE EXECUTION OF THIS AGREEMENT ON BEHALF OF THE LESSEE BY THE FOLLOWING SIGNATORIES HAS BEEN TAKEN.

Date of Acceptance: May 2, 2024

Lessor: ~~American National Leasing Company~~

By: 
Bob Elmore
President

Lessee(s): ELLIS COUNTY
101 W. MAIN ST, STE 203
WAXAHACHIE, TX 75165
Federal Tax ID #:75-6000935

By: _____
Todd Little
County Judge – Ellis County

LESSEE'S ACCEPTANCE

TO VENDOR (SEWELL FLEET MANAGEMENT) ACCEPTANCE MUST BE SIGNED BY LESSEE AND RETURNED TO US BEFORE YOUR INVOICE CAN BE PROCESSED FOR PAYMENT.

We as Lessee agree the above listed Equipment is satisfactory in every way, accepted by us and we as Lessee have approved payment of the Total Capitalized Cost by Lessor to Vendor. We, as Lessee, hereby agree that we have fully inspected the Equipment leased hereunder and acknowledged it to be in good condition to our complete satisfaction. We understand that you, as Lessor, make no warranties, either expressed or implied, as to the condition of the Equipment, or its fitness for any particular purpose. We understand that this installation is not made on a trial basis.

Lessee(s): ELLIS COUNTY
101 W. MAIN ST, STE 203
WAXAHACHIE, TX 75165
Federal Tax ID #:75-6000935

Date of Acceptance: MAY 2, 2024

By: _____
Todd Little
County Judge – Ellis County


Lessee: Please Initial

Exhibit A

Lease payments

<u>Payment Date</u>	<u>Lease Payment</u>
05/02/2024	\$16,000.00
05/02/2025	\$11,576.45
05/02/2026	\$11,576.45
05/02/2027	\$11,576.45
05/02/2028	\$11,576.45
05/02/2029	\$11,576.45

Exhibit A

Purchase Option Price

If Lessee has made all the Lease payments shown on Exhibit A for the entire stated term of the Lease, Lessee may buy the Equipment free and clear of all rights of the Lessor for \$1.00.

Lessee may also buy the Equipment at any time prior to the end of the full stated Lease term by paying to Lessor:

- (a) The remaining unpaid balance of the principal payments due for the entire stated term of the Lease shown on Exhibit A (the Lease payments have both a principal and interest component like any loan), plus
- (b) Accrued but unpaid interest on such principal amount as of such purchase date.

The Lessor will calculate such payments and furnish them to Lessee as requested.

ADDENDUM

The following is an addendum to Government Lease Purchase Agreement No. 3492C entered between American National Leasing Company as "Lessor" and Ellis County, Texas as "Lessee".

Lessor and Lessee agree as follows:

1. Pursuant to Section 2270.002, Texas Government Code, by executing this Agreement, Lessor hereby verifies that Lessor and its employees: (1) do not boycott Israel; and (2) will not boycott Israel during the term of this Agreement.
2. Pursuant to Section 2252.152, Texas Government Code, by executing this Agreement, Lessor verifies that Lessor and Lessor's employees are not engaged in business with Iran, Sudan, or any company identified on the list referenced in Section 2252.152, Texas Government Code.
3. Funds for payment of this contract have been provided through the Lessee's budget approved by Lessee for this fiscal year only. State of Texas law prohibits the obligations and expenditures of public funds beyond the fiscal year for which a budget has been approved. However, the performance of this contract may extend beyond the current fiscal year. The fiscal year for Lessee extends from October 1 of each calendar year to September 30 of the following calendar year. It is the expectation of Lessee that funding will be available to pay for the expenditures related to this Contract. Notwithstanding anything to the contrary within this contract, if at any time during the term of this contract the Commissioners Court of Lessee (1) fails to provide funding for this contract during the following fiscal year at Lessee, Texas; (2) does not adopt a budget for expenditures; (3) or is only able to partially fund the expenditures required by this contract, then Lessee may, upon giving the Lessor written notice of such failure to fund and termination, terminate this contract, or part thereof, without any further liability, effective (30) days after Lessee notifies Lessor in writing of such failure to fund and termination. Lessee shall return the Equipment to Lessor if all Lease payments are not made, at Lessee's expense. There shall be no recourse for Lessor as to sums beyond those for work performed to that date, including no recovery allowed for consequential damages, interruption of business, or lost profits anticipated being made hereunder.
4. This Agreement will be governed by and construed according to the laws of the State of Texas. Venue for any action or claim arising out of the Agreement shall be Lessee, Texas. Tex. Civ. Prac. & Rem. Code § 15.015.
5.

To the extent, if any,

that any provision in this Agreement is in conflict with Tex. Gov't. Code §552.001 *et seq.*, as amended (the "Texas Public Information Act"), the same shall be of no force and effect. Furthermore, it is expressly understood and agreed that Lessee, its officers and employees may request advice, decisions and opinions of the Attorney General of the State of Texas in regard to the application of the Open Records Act to any software, or any part thereof, or other items or data furnished to Lessee whether or not the same are available to the public. It is further understood that Lessee its officers and employees shall have the right to rely on the advice, decisions and opinions of the Attorney General, and that Lessee, its officers and employees shall have no liability or obligations to Lessor

for the disclosure to the public, or to any person or persons, of any software, or a part thereof, or other items or data furnished to Lessee by Lessor in reliance on any advice, decision or opinion of the Attorney General of the State of Texas.

6. The parties agree that under the Constitution and laws of the State of Texas, Lessee cannot enter into an Agreement whereby Lessee agrees to indemnify or hold harmless any other party; therefore, all references of any kind to the Lessee indemnifying, holding or saving harmless for any reason whatsoever are hereby deleted Tex. Const. Article XI § 7. Tex. Att'y Gen. Op. DM-467. Tex. Att'y Gen. Op. GA-0176.
7. Payment for goods and services under this contract shall comply with Chapter 2251 of the Texas Government Code, the Texas Prompt Payment Act.
8. It is understood and agreed that each party shall have the status of an independent contractor under this Agreement and that nothing in this Agreement shall be construed as authorization for either party to act as agent for the other. Neither party shall incur any Liability for any act or failure to act by employees of the other party.
9. Nothing in this contract or terms and condition shall be construed as a waiver of sovereign immunity by Lessee; provided, Lessee agrees that in the event of a dispute between them Lessee shall return the Equipment to Lessor at Lessee's expense.

Signed this 2nd Day of May, 2024.

ELLIS COUNTY, TEXAS AS LESSEE

By: _____

County Judge of Ellis County

AMERICAN NATIONAL LEASING COMPANY
AS LESSOR

By:  _____

President

TAX AND GENERAL CERTIFICATE

This certificate is given in regard to Lease Purchase Agreement Numbers 3492C-3493C (the "Leases") between American National Leasing Company ("ANLC") and Ellis County (the "Governmental Entity"). The Lease payments in the Agreement contain both a principal component (for repayment to ANLC for the principal amount it financed) and an interest component (as interest to ANLC for making the financing available). The interest component is priced at a tax exempt interest rate.

The Governmental Entity hereby states for the benefit of ANLC as follows:

1. The Governmental Entity has not and will not fund any other tax exempt debt transaction within 15 days of the funding of the Lease.
2. The Governmental Entity will own and operate the property financed by the Lease.
3. The Governmental Entity will spend all of the money advanced by American National within no more than two weeks of the date the Lease is funded. None of these funds will be invested.
4. The Lease is not federally guaranteed.
5. The Lease is a privately placed bank loan and is not offered to the general public or a "public security" under Texas law.
6. There is no reserve fund or other specific fund established for payment of the Lease.
7. The proceeds of the Lease are not being used to reimburse the Governmental Entity for any previous expenditure made by it. The proceeds of the Lease will be paid immediately to the vendor of the property.
8. The Lease is hereby designated by the Governmental Entity as a "qualified tax exempt obligation" under Section 265(b)(3) of the Internal Revenue Code. The reasonably anticipated amount of tax exempt obligations to be issued by the Governmental Entity during the same calendar year in which the Lease is funded will not exceed \$10,000,000. Additionally, in calculating the \$10,000,000 the Governmental Entity is including all tax exempt debt issued by local development corporations or other entities issuing "on behalf of" the Governmental Entity except private activity bonds other than Section 501(c)(3) bonds.
9. The weighted average maturity of the Lease (meaning when it is approximately one-half paid off) does not exceed 120% of the useful life of the property being financed.

General Provisions

1. The Lease has been duly authorized by the governing body of the Governmental Entity at a meeting which the open meeting notice was posted regarding the Lease transaction, and at which a quorum was present.

2. There is no litigation pending regarding the Lease, or to the best of the knowledge of the Governmental Entity threatened in regard to the Lease.

3. Entering the Lease does not constitute an event of default or contravene any other agreement to which the Governmental Entity is a party.

4. The Governmental Entity has the ability to pay the Lease provided the duty to pay the Lease is subject to annual appropriation as set forth in the Lease documents.

5. The Governmental Entity will use the property for one of its essential purposes.

Signed as of this 2nd day of May, 2024.

Ellis County

By: _____

Todd Little
County Judge of Ellis County

COMMISSIONERS COURT AGENDA REQUEST 2.9

The Commissioners Court convenes in regular session at **2:00 p.m. every other Tuesday** (for full list of dates, please visit <http://co.ellis.tx.us/DocumentCenter/View/7543/FY-2018-2019-Amended-Commissioners-Court-Schedule>). The Commissioners Court is located at 101 West Main St., Waxahachie, Texas, on the 2nd floor of the Historic Courthouse. Special sessions may convene as deemed necessary to conduct the business of the County.

PLEASE INCLUDE AN EXTRA ORIGINAL FOR CONTRACTS AND AGREEMENTS IF YOU REQUIRE AN ORIGINAL COPY RETURNED FOR YOUR FILES.

The **deadline** for submitting an agenda request with the supporting information is **12:00 noon on the Wednesday immediately preceding Commissioners Court.** This will give ample time for preparation of the agenda.

If you are not representing an organization, board, elected or appointed official, your agenda request must be filed through your respective Commissioner.

***All agreements, contracts and instruments, that otherwise bind the County, must first be approved in form and content by the County Attorney before submitting to the County Judge for the Commissioners Court Agenda.**

Please fill out this form completely:

DATE: April 23rd, 2024

PHONE: 972-825-5117 FAX: 972-825-5119

DEPARTMENT OR ASSOCIATION: Purchasing

ADDRESS: 101 W. Main St., Suite 203, Waxahachie, TX 75165

PREFERRED DATE TO BE PLACED ON AGENDA: April 30th, 2024

DESCRIPTION OF AGENDA REQUEST (please use exact desired wording for agenda):

Consideration and approval for the County Judge to execute one (1) lease agreement with American National Leasing for one (1) 2024 Jeep Compass 4X4 for the Ellis County Department of Development Office using BuyBoard Contract #724-23 (Sewell Chevrolet).

*

County Attorney Approval

SEWELL

FAMILY OF COMPANIES

SEWELL GMC		QUOTE #: 2400140BH
COOP: BUYBOARD. 724-23		DATE: 27-Mar
PRODUCT DESCRIPTION: 2024 JEEP COMPASS 4X4 SPORT UTILITY		SALES PERSON: BILLY HUGHES
END USER: ELLIS COUNTY		EMAIL: billy.hughes@teamsewell.com
ADDRESS:		CONTACT: ERIK TEST
		PHONE #:
		EMAIL:

BID SERIES:		BASE PRICE: \$	28,090.00
CODE:	OPTIONS:	BID PRICE:	OPTIONS: BID PRICE
	24 JEEP COMPASS 4X4 SPORT UTILITY	INCL.	INFOTAINMENT SYSTEM INCL.
	2.0L I4 TURBO ENGINE	INCL.	POWER WINDOWS/SEATS INCL.
153	LICENSE PLATE KIT	INCL.	AC/HEAT AND CRUISE CONTROL INCL.
	SAFETY PACKAGE	INCL.	KEYLESS ENTRY INCL.

EXTERIOR COLOR:	BALTIC GRAY METALLIC
INTERIOR COLOR:	BLACK INTERIOR

ADDITIONAL ITEMS:	STOCK
EQUIPMENT VENDOR:	
PAINT	
REGISTRATION, INSPECTION, PAPERWORK, POSTAGE COST:	
DELIVERY COST \$1.75 PER MILE	367 MILES
SUB TOTAL:	
QUANTITY:	1
CO OP FEE: BUYBOARD. 724-23	
TOTAL:	

\$	-
\$	-
\$	-
INCLUDED	
	642.25
\$	28,732.25
\$	28,732.25
\$	400
\$	29,132.25

American National Leasing Company

GOVERNMENT LEASE PURCHASE AGREEMENT NO. 3493C

LESSOR: **AMERICAN NATIONAL LEASING COMPANY**
 2732 Midwestern Parkway
 Wichita Falls, TX 76308

LESSEE: ELLIS COUNTY
 101 W MAIN ST STE 203
 WAXAHACHIE, TEXAS 75165
 (972) 825-5011

VENDORS: SEWELL FLEET MANAGEMENT
 4400 PARKS LEGADO ROAD
 ODESSA, TEXAS 79765
 (432) 498-0168

<u>Model Number</u>	<u>Serial #</u>	<u>EQUIPMENT INFORMATION</u> Item/Description:	<u>Qty</u>	<u>Price</u>
JEEP	3C4NJDAN7RT131480	2024 JEEP COMPASS 4WD BUYBOARD FEE DELIVERY FEE	1	\$28,090.00 \$400.00 \$642.25
		TOTAL:		\$29,132.25
		LESS DOWN PAYMENT:		(\$16,000.00)
		Document Fees:		\$150.00
		TOTAL CAPITALIZED COST:		\$13,282.25

Color: BLACK

mvlooe3493C- Ellis
 County
Lessee: Please Initial

SCHEDULE OF LEASE PAYMENTS DURING THE BASE TERM:

No. of Years:	5	Base Lease Payment:	\$3,191.68
No. of Lease Payments:	5	Sales Tax:	EXEMPT
For Business Use inside:	ELLIS County	Property Tax:	EXEMPT
		Total Payment:	\$3,191.68
		Lease End Date:	May 2, 2029

[END OF LEASE PURCHASE OPTION]

If the Lessee makes all the Lease payments on Schedule A for the entire stated term, Lessee may buy the Equipment for \$1.00.

TERMS AND CONDITIONS

1.) **LEASE:** Lessor leases to Lessee, and Lessee leases from Lessor the Equipment listed in "Equipment Information" (the "Equipment"). Said Equipment will be located at the above address of the Lessee and will not be moved to a new location without written permission first given by Lessor. Lessor acknowledges receipt of the first Lease payment referred to above from Lessee. Any amounts received by the Lessor from Lessee, at or prior to the date of this Lease, in excess of the first Lease payment as shown above, shall be held as security for the performance of the terms of this Lease. If Lessee is not in default hereunder, or under any other Lease between the parties hereto, said security shall be applied toward the payment of Lease at the end of the term of this Lease, or (at Lessor's option) returned to Lessee.

2.) **COMPLETE AGREEMENT:** This document (referred to as the "Lease" or the "Agreement") constitutes the entire agreement between Lessor and Lessee regarding the Equipment. No verbal representation or statement made by any representative of the Lessor or Lessee shall be binding unless expressly stated herein. Whenever the word Lessor is used herein, it shall include both the original Lessor and all assignees of Lessor.

3.) **ACCEPTANCE; DELIVERY:** Lessee agrees that it has selected the Equipment, and the Lessor shall not be liable for specific performance or for damages, if any, if for any reason the vendor delays or fails to fill the Equipment order. Lessee shall accept such Equipment delivered in good condition and authorizes Lessor to insert the serial number and any additional descriptive matter in "Equipment Information" in connection with the Equipment.

4.) **MAINTENANCE:** Lessee agrees that all maintenance, service, and Equipment warranties, are the sole obligation of the vendor or supplier of the Equipment. Lessor authorizes the Lessee to enforce in Lessee's own name any warranty, agreement or representation, if any, which may be made regarding the Equipment by the vendor or supplier BUT LESSOR ITSELF MAKES NO EXPRESS OR IMPLIED WARRANTIES AS TO THE EQUIPMENT WHATSOEVER. Lessee has selected the Equipment to be financed by this Lease and Lessor is merely providing financing for such Equipment. Lessor is not the vendor of the Equipment, and Lessor makes no warranties in regard to the Equipment. All warranties regarding the Equipment, including but not limited to the warranties of MERCHANTABILITY and FITNESS FOR A PARTICULAR PURPOSE are expressly disclaimed by Lessor.

The disclaimers or limitations in this Section 4 do not apply to any warranties made by the vendor or supplier of the Equipment, all of which may be enforced by Lessee.

5.) **LEASE PAYMENTS:** The total Lease payments for lease of the Equipment are shown on Exhibit A. Lessee promises and agrees to pay all specified Lease payments in advance on or before the date designated for the payments in Exhibit A without demand. Said Lease payments shall be payable at the office of Lessor, or to such other person and/or at such other place as Lessor may from time to time designate to Lessee in writing.

In the event this Lease is not "bank qualified" under Section 265(b)(3) of the Internal Revenue Code (meaning Lessee or its subordinate entities issue more than \$10,000,000 in tax exempt debt during the same calendar year this Lease is funded), or if the interest portion of the Lease payments is not excluded from federal income taxation, the Lease payments shall be recalculated using a "Gross Up Rate" (meaning a new interest rate on the amount funded by Lessor) of N.Y. Prime +4% per annum.

6.) **LEASE TERM:** This Lease shall have a term commencing on the Date of Acceptance by Lessee (shown in the "Lessee's Acceptance") until the Lease End Date shown on page 2, unless this Lease is earlier terminated by reason of default (Section 12) or non-appropriation (Section 14).


 Lessee: Please Initial

7.) OWNERSHIP; RETURN; PERSONAL PROPERTY: Subject to all rights granted to or retained by Lessor under this Agreement (including Lessee's unconditional obligation to return possession and title to the Equipment to Lessor at the end of the term of this Lease regardless of the reason for termination) title to the Equipment shall be in the name of the Lessee. Upon the termination of this Lease for any reason, Lessee will immediately return said Equipment and all additions to the Equipment to Lessor in as good condition as received, normal wear and tear excepted, or Lessee may purchase the Equipment for the Purchase Option Price then in effect. Any profit or loss from disposition of the Equipment after it is returned to Lessor will be the responsibility of, and belong to, the Lessor. The Equipment shall always remain and be deemed personal property even though attached to realty. All replacements, Equipment repairs or accessories made to or placed in or upon said Equipment shall become a component part thereof, and title thereto shall be immediately vested in Lessee; and shall be included under the terms hereof. All advances made by Lessor to preserve said Equipment or to pay insurance premiums for insurance thereon or to discharge and pay any taxes, liens or encumbrances thereon shall be added to the unpaid balance of Lease Payments due hereunder and shall be repayable by Lessee to Lessor immediately together with interest as allowed by law.

If ownership of the Equipment is evidenced by a certificate of title (for example, a motor vehicle), such title shall be endorsed to show Lessor as a lienholder. Lessee further covenants to Lessor's filing a UCC-1 Financing Statement to reflect Lessor's interest in the Equipment. Lessee shall return the title, endorsed to Lessor, at the same time Lessee returns the Equipment. Should Lessee fail to return the title endorsed to Lessor, Lessee hereby designates Lessor as having full legal power and authority (including a limited irrevocable power of attorney) either to apply for a new title in Lessor's name, or to endorse the current title to Lessor's name.

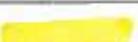
8.) PURCHASE OPTION: If no Event of Default has occurred and is continuing, Lessee shall have the option at any time to purchase all (but not less than all) the Equipment at the price stated in Exhibit A, plus any applicable sales taxes and fees (all being the "Purchase Option Price"). Lessee must give Lessor irrevocable written notice at least 30 days before the purchase date that it will purchase the Equipment unless the purchase is being made at the end of the term of this Agreement and the Purchase Option Price is \$1.00. The Purchase Option Price as defined in Exhibit A shall be used for any purchase of the Equipment by the Lessee prior to the end of the scheduled term. Upon payment by Lessee of the Purchase Option Price, Lessor shall transfer all of Lessor's rights in the Equipment to Lessee AS-IS WHERE-IS WITH ALL FAULTS without any representation or warranty whatsoever, and this Agreement shall terminate.

9.) ASSIGNMENT: Lessor may assign this Lease, and the assignee may reassign the same, without the consent of Lessee.

Neither this Lease nor any interest herein is assignable or transferable by operation of law, or otherwise, by Lessee.

10.) LOSS; DAMAGE; INSURANCE: As between Lessor and Lessee, Lessee assumes the entire risk of loss from all use and operation of the Equipment and no such loss shall relieve Lessee of its obligations hereunder. Lessee agrees to keep the Equipment insured (i.e., property insurance) to protect all interests of Lessee and Lessor, at Lessee's expense, against all risks of loss or damage from every cause whatsoever for not less than the unpaid balance of the Lease payments due hereunder to maturity or 80% of the then current value of said Equipment, whichever is higher. Lessee shall further maintain commercial general liability insurance regarding injury, damage or death resulting out of the operation of the Equipment during the term hereof or while the Equipment is in the possession of Lessee, and including any liability of Lessor for public liability and property damage. Lessor may, but shall not be obligated to, insure said Equipment at the expense of Lessee. The proceeds from such insurance policies shall be paid to Lessor as its interests may appear and Lessor shall be named as an additional insured and loss payee in all said policies. The proceeds of such insurance, whether resulting from loss or damage or return premium or otherwise, shall be applied toward the replacement or repair of the said Equipment, or the payment of obligations of Lessee hereunder, at the option of Lessor. Lessee hereby appoints Lessor as Lessee's attorney in fact to make claims for, receive payment of and execute or endorse all documents, checks or drafts for less or damage or return premium under any insurance policy issued in regard to said Equipment.

Lessor and Lessee acknowledge that Lessor is only financing the Equipment, and Lessor does not hold title to, use, operate, control or maintain the Equipment, all of which shall be done by Lessee during the term hereof.


Lessee: Please Initial

11.) **USE; TAXES; INSPECTION AND CONDITION:** Lessee agrees to use, operate and maintain said Equipment in accordance with all applicable laws; to pay all licensing or registrations fees for said Equipment and to keep the same free of levies, liens and encumbrances; to file all personal property tax returns (if any are due on the Equipment), to pay all taxes, assessments, fees and penalties which may be levied or assessed on or in respect to said Equipment or its use or any interest therein, or upon the Lease payments (provided Lessor shall pay its own income taxes on the Lease payments), including but not limited to, all federal, state and local taxes, however designated, levied or assessed upon the Lessee and Lessor or either of them in regard to said Equipment, or upon the use or operation thereof. Lessee shall permit Lessor to inspect said Equipment at any time; and to keep it in first class condition and repair at Lessee's expense and house the same in suitable shelter, and not to sell or otherwise dispose of Lessee's interest therein or in any additions or accessories attached thereto during the term of this Lease.

12.) **EVENTS OF DEFAULT; REMEDIES; LATE CHARGES; EXPENSES OF ENFORCEMENT:**

(a) **Events of Default.** In the event Lessee shall default in the payment of any Lease payment due, or any other sums due hereunder for a period of thirty (30) days or more, or in the event of any default or breach of the terms and conditions of this Lease, or if any execution or other writ or process shall be issued in any action or proceeding, against the Lessee, whereby the said Equipment may be taken or distrained, or if a proceeding in bankruptcy, receivership or insolvency shall be instituted by or against the Lessee or its property, then and in that event Lessee shall return the Equipment as provided in Section 7 and Section 12(b). If Lessee fails to do so, the Lessor shall have the right to retake immediate possession of the Equipment, and for such purpose, the Lessor may peaceably enter upon any premises where said Equipment may be and may remove the same therefrom with or without notice of its intention to do same, without being liable to any suit or action or other proceeding by the Lessee.

(b) **Remedies.** If this Lease terminates by reason of event of default (Section 12), non-appropriation (Section 14) or otherwise prior to the end of the entire Lease term shown on Exhibit A, and if Lessee has not paid the applicable Purchase Option Price Lessor's remedies shall be the following:

(i) Lessee shall return the Equipment to Lessor as provided in Section 7.

(ii) Lessor may retain all Lease payments previously paid by Lessee.

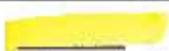
(iii) Upon return of the Equipment full legal title thereto shall be automatically vested in Lessor, and Lessee will deliver title as provided in Section 7.

(iv) Lessor may, at its option, sell the Equipment at public or private sale for cash or on credit and may become the purchaser at such sale. Any gain or loss on such sale shall accrue and belong to Lessor.

(c) **Expense of Enforcement.** Upon default under any provision of this Lease, the Lessee shall be liable for arrears of lease payments, during any period for which Lessee has made appropriation under Section 14, if any. Further, if Lessee fails to return the Equipment (and title, if any) to Lessor, Lessee shall be liable for (i) the expense of retaking possession and the removal of the Equipment, (ii) court costs, and (iii) Lessor's reasonable attorney's fees.

13.) **NON-WAIVER:** The omission by the Lessor at any time to enforce any default or right reserved to it, or to require performance of any of the terms, covenants or provisions hereof by the Lessee at any time designated, shall not be a waiver of any such default or right to which the Lessor is entitled, nor shall it in any way affect the right of the Lessor to enforce such provisions thereafter. The Lessor may exercise all remedies simultaneously, pursuant to the terms hereof, and any such action shall not operate to release the Lessee until the full amount of the Lease Payments due and to become due and all other sums to be paid hereunder have been paid in cash.

14.) **SPECIAL PROVISIONS: FISCAL FUNDING:** The Lessee warrants that it has funds available to pay the Lease payments payable pursuant to this Agreement until the end of its current appropriation period and warrants that it presently intends to make payments in each appropriation period from now until the end of the Lease term. The officer of the Lessee responsible for preparation of Lessee's annual budget shall request from its legislative body funding to be paid to Lessor under this Agreement. If notwithstanding the making in good faith of such request in accordance with appropriate procedures and with the exercise of reasonable care and diligence, such legislative body over funding authority does not appropriate funds to be paid to Lessor then at the end of the fiscal year for which Lessee has made appropriation Lessee shall be released of its obligation to make Lease payments to Lessor due after the end of the period for which appropriation was made, provided the Equipment (and any related title documents) are returned to Lessor by Lessee and at Lessee's expense, in good condition, normal wear and tear excepted. In addition to return of the Equipment pursuant to the terms of this Agreement, Lessor shall retain all sums paid by Lessee and for which appropriation was made.


Lessee: Please Initial

15.) SEVERABILITY: The provisions of this Lease are severable, and if any one of such provisions are determined to be illegal or unenforceable, the same shall not impair the effectiveness of the remaining provisions hereof. THIS LEASE IS SUBJECT TO THE TERMS AND CONDITIONS PRINTED ABOVE WHICH ARE MADE A PART HEREOF AND WHICH LESSEE ACKNOWLEDGES THAT IT HAS READ. LESSEE REPRESENTS THAT ALL ACTION TO AUTHORIZE THE EXECUTION OF THIS AGREEMENT ON BEHALF OF THE LESSEE BY THE FOLLOWING SIGNATORIES HAS BEEN TAKEN.

Date of Acceptance: May 2, 2024

Lessor: American National Leasing Company

By: [Signature]
Bob Elmore
President

Lessee(s): ELLIS COUNTY
101 W. MAIN ST, STE 203
WAXAHACHIE, TX 75165
Federal Tax ID #:75-6000935

By: _____
Todd Little
County Judge – Ellis County

LESSEE'S ACCEPTANCE

TO VENDOR (SEWELL FLEET MANAGEMENT) ACCEPTANCE MUST BE SIGNED BY LESSEE AND RETURNED TO US BEFORE YOUR INVOICE CAN BE PROCESSED FOR PAYMENT.

We as Lessee agree the above listed Equipment is satisfactory in every way, accepted by us and we as Lessee have approved payment of the Total Capitalized Cost by Lessor to Vendor. We, as Lessee, hereby agree that we have fully inspected the Equipment leased hereunder and acknowledged it to be in good condition to our complete satisfaction. We understand that you, as Lessor, make no warranties, either expressed or implied, as to the condition of the Equipment, or its fitness for any particular purpose. We understand that this installation is not made on a trial basis.

Lessee(s): ELLIS COUNTY
101 W. MAIN ST, STE 203
WAXAHACHIE, TX 75165
Federal Tax ID #:75-6000935

Date of Acceptance: MAY 2, 2024

By: _____
Todd Little
County Judge – Ellis County

[Redacted]
Lessee: Please Initial

Exhibit A

Lease payments

<u>Payment Date</u>	<u>Lease Payment</u>
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Lessee may also buy the Equipment at any time prior to the end of the full stated Lease term by paying to Lessor:

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- (b) Accrued but unpaid interest on such principal amount as of such purchase date.

The Lessor will calculate such payments and furnish them to Lessee as requested.

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1. Pursuant to Section 2270.002, Texas Government Code, by executing this Agreement, Lessor hereby verifies that Lessor and its employees: (1) do not boycott Israel; and (2) will not boycott Israel during the term of this Agreement.
2. Pursuant to Section 2252.152, Texas Government Code, by executing this Agreement, Lessor verifies that Lessor and Lessor's employees are not engaged in business with Iran, Sudan, or any company identified on the list referenced in Section 2252.152, Texas Government Code.
3. Funds for payment of this contract have been provided through the Lessee's budget approved by Lessee for this fiscal year only. State of Texas law prohibits the obligations and expenditures of public funds beyond the fiscal year for which a budget has been approved. However, the performance of this contract may extend beyond the current fiscal year. The fiscal year for Lessee extends from October 1 of each calendar year to September 30 of the following calendar year. It is the expectation of Lessee that funding will be available to pay for the expenditures related to this Contract. Notwithstanding anything to the contrary within this contract, if at any time during the term of this contract the Commissioners Court of Lessee (1) fails to provide funding for this contract during the following fiscal year at Lessee, Texas; (2) does not adopt a budget for expenditures; (3) or is only able to partially fund the expenditures required by this contract, then Lessee may, upon giving the Lessor written notice of such failure to fund and termination, terminate this contract, or part thereof, without any further liability, effective (30) days after Lessee notifies Lessor in writing of such failure to fund and termination. Lessee shall return the Equipment to Lessor if all Lease payments are not made, at Lessee's expense. There shall be no recourse for Lessor as to sums beyond those for work performed to that date, including no recovery allowed for consequential damages, interruption of business, or lost profits anticipated being made hereunder.
4. This Agreement will be governed by and construed according to the laws of the State of Texas. Venue for any action or claim arising out of the Agreement shall be Lessee, Texas. Tex. Civ. Prac. & Rem. Code § 15.015.
5. To the extent, if any,
that any provision in this Agreement is in conflict with Tex. Gov't. Code §552.001 *et seq.*, as amended (the "Texas Public Information Act"), the same shall be of no force and effect. Furthermore, it is expressly understood and agreed that Lessee, its officers and employees may request advice, decisions and opinions of the Attorney General of the State of Texas in regard to the application of the Open Records Act to any software, or any part thereof, or other items or data furnished to Lessee whether or not the same are available to the public. It is further understood that Lessee its officers and employees shall have the right to rely on the advice, decisions and opinions of the Attorney General, and that Lessee, its officers and employees shall have no liability or obligations to Lessor

for the disclosure to the public, or to any person or persons, of any software, or a part thereof, or other items or data furnished to Lessee by Lessor in reliance on any advice, decision or opinion of the Attorney General of the State of Texas.

6. The parties agree that under the Constitution and laws of the State of Texas, Lessee cannot enter into an Agreement whereby Lessee agrees to indemnify or hold harmless any other party; therefore, all references of any kind to the Lessee indemnifying, holding or saving harmless for any reason whatsoever are hereby deleted Tex. Const. Article XI § 7. Tex. Att'y Gen. Op. DM-467. Tex. Att'y Gen. Op. GA-0176.
7. Payment for goods and services under this contract shall comply with Chapter 2251 of the Texas Government Code, the Texas Prompt Payment Act.
8. It is understood and agreed that each party shall have the status of an independent contractor under this Agreement and that nothing in this Agreement shall be construed as authorization for either party to act as agent for the other. Neither party shall incur any Liability for any act or failure to act by employees of the other party.
9. Nothing in this contract or terms and condition shall be construed as a waiver of sovereign immunity by Lessee; provided, Lessee agrees that in the event of a dispute between them Lessee shall return the Equipment to Lessor at Lessee's expense.

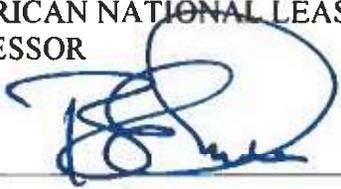
Signed this 2nd Day of May, 2024.

ELLIS COUNTY, TEXAS AS LESSEE

By: _____

County Judge of Ellis County

AMERICAN NATIONAL LEASING COMPANY
AS LESSOR

By:  _____

President

**Information Return for Small Tax-Exempt
Governmental Bond Issues, Leases, and Installment Sales**

► Under Internal Revenue Code section 149(e)

Caution: If the issue price of the issue is \$100,000 or more, use Form 8038-G.

Part I Reporting Authority Check box if Amended Return

1 Issuer's name
ELLIS COUNTY, TEXAS

2 Issuer's employer identification number (EIN)
7 5 6 0 0 0 9 3 5

3 Number and street (or P.O. box if mail is not delivered to street address)
101 W MAIN ST. STE 203

4 City, town, or post office, state, and ZIP code
WAXAHACHIE, TEXAS 75165

5 Report number (For IRS Use Only)

6 Name and title of officer or other employee of issuer or designated contact person whom the IRS may call for more information
TODD LITTLE, COUNTY JUDGE

7 Telephone number of officer or legal representative
972.825.5011

Part II Description of Obligations Check one: a single issue or a consolidated return

8a Issue price of obligation(s) (see instructions)	8a	\$61,456	00
b Issue date (single issue) or calendar date (consolidated). Enter date in mm/dd/yyyy format (for example, 01/01/2009) (see instructions) ► 5/2/2024			
9 Amount of the reported obligation(s) on line 8a that is:	9a	\$61,456	00
a For leases for vehicles	9b		
b For leases for office equipment	9c		
c For leases for real property	9d		
d For leases for other (see instructions)	9e		
e For bank loans for vehicles	9f		
f For bank loans for office equipment	9g		
g For bank loans for real property	9h		
h For bank loans for other (see instructions)	9i		
i Used to refund prior issue(s)	9j		
j Representing a loan from the proceeds of another tax-exempt obligation (for example, bond bank)	9k		
k Other			

10 If the issuer has designated any issue under section 265(b)(3)(B)(i)(III) (small issuer exception), check this box

11 If the issuer has elected to pay a penalty in lieu of arbitrage rebate, check this box (see instructions)

12 Vendor's or bank's name: **AMERICAN NATIONAL LEASING CO.**

13 Vendor's or bank's employer identification number: **7 5 2 7 8 4 7 4 4**

Signature and Consent

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that I consent to the IRS's disclosure of the issuer's return information, as necessary to process this return, to the person(s) that I have authorized above.

Signature of issuer's authorized representative: _____ Date: _____

TODD LITTLE, COUNTY JUDGE
Type or print name and title

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> self-employed	PTIN
	Firm's name	Firm's EIN			
	Firm's address	Phone no.			

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

What's New

The IRS has created a page on IRS.gov for information about the Form 8038 series and its instructions, at www.irs.gov/form8038. Information about any future developments affecting the Form 8038 series (such as legislation enacted after we release it) will be posted on that page.

Purpose of Form

Form 8038-GC is used by the issuers of tax-exempt governmental obligations to provide the IRS with the information required by section 149(e) and to monitor the requirements of sections 141 through 150.

Who Must File

Issuers of tax-exempt governmental obligations with issue prices of less than \$100,000 must file Form 8038-GC.

Issuers of a tax-exempt governmental obligation with an issue price of \$100,000 or more must file Form 8038-G, Information Return for Tax-Exempt Governmental Obligations.

Filing a separate return for a single issue. Issuers have the option to file a separate Form 8038-GC for any tax-exempt governmental obligation with an issue price of less than \$100,000.

An issuer of a tax-exempt bond used to finance construction expenditures must file a separate Form 8038-GC for each issue to give notice to the IRS that an election was made to

pay a penalty in lieu of arbitrage rebate (see the line 11 instructions).

Filing a consolidated return for multiple issues. For all tax-exempt governmental obligations with issue prices of less than \$100,000 that are not reported on a separate Form 8038-GC, an issuer must file a consolidated information return including all such issues issued within the calendar year.

Thus, an issuer may file a separate Form 8038-GC for each of a number of small issues and report the remainder of small issues issued during the calendar year on one consolidated Form 8038-GC. However, if the issue is a construction issue, a separate Form 8038-GC must be filed to give the IRS notice of the election to pay a penalty in lieu of arbitrage rebate.

COMMISSIONERS COURT AGENDA REQUEST 2, 10

The Commissioners Court convenes in regular session at **2:00 p.m. every other Tuesday** (for full list of dates, please visit <http://co.ellis.tx.us/DocumentCenter/View/7543/FY-2018-2019-Amended-Commissioners-Court-Schedule>). The Commissioners Court is located at 101 West Main St., Waxahachie, Texas, on the 2nd floor of the Historic Courthouse. Special sessions may convene as deemed necessary to conduct the business of the County.

PLEASE INCLUDE AN EXTRA ORIGINAL FOR CONTRACTS AND AGREEMENTS IF YOU REQUIRE AN ORIGINAL COPY RETURNED FOR YOUR FILES.

The **deadline** for submitting an agenda request with the supporting information is **12:00 noon on the Wednesday immediately preceding Commissioners Court.** This will give ample time for preparation of the agenda.

If you are not representing an organization, board, elected or appointed official, your agenda request must be filed through your respective Commissioner.

***All agreements, contracts and instruments, that otherwise bind the County, must first be approved in form and content by the County Attorney before submitting to the County Judge for the Commissioners Court Agenda.**

Please fill out this form completely:

DATE: April 24th, 2024 SUPPORTING DOCUMENT(S) ATTACHED? (Y / N)

NAME: E.J. Harbin

PHONE: 972-825-5117 FAX: 972-825-5119

DEPARTMENT OR ASSOCIATION: Purchasing

ADDRESS: 101 W. Main St., Suite 203, Waxahachie, TX 75165

PREFERRED DATE TO BE PLACED ON AGENDA: April 30th, 2024

DESCRIPTION OF AGENDA REQUEST (please use exact desired wording for agenda):

Consideration and action to accept the donation from the Ennis Police Department of one (1) police cage for use by Constable Pct. 1 in accordance with Sec. 81.032 of the Texas Local Government Code.

*

County Attorney Approval

COMMISSIONERS COURT AGENDA REQUEST 2, 11

The Commissioners Court convenes in regular session at **2:00 p.m. every other Tuesday** (for full list of dates, please visit <http://co.ellis.tx.us/DocumentCenter/View/7543/FY-2018-2019-Amended-Commissioners-Court-Schedule>). The Commissioners Court is located at 101 West Main St., Waxahachie, Texas, on the 2nd floor of the Historic Courthouse. Special sessions may convene as deemed necessary to conduct the business of the County.

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***All agreements, contracts and instruments, that otherwise bind the County, must first be approved in form and content by the County Attorney before submitting to the County Judge for the Commissioners Court Agenda.**

Please fill out this form completely:

DATE: April 23rd, 2024

PHONE: 972-825-5117 FAX: 972-825-5119

DEPARTMENT OR ASSOCIATION: Purchasing

ADDRESS: 101 W. Main St., Suite 203, Waxahachie, TX 75165

PREFERRED DATE TO BE PLACED ON AGENDA: April 30th, 2024

DESCRIPTION OF AGENDA REQUEST (please use exact desired wording for agenda):

Consideration and approval for the purchase of one (1) 2024 Ford F-250 with Service Body & one (1) Ford F-350 with Service Body from Bluebonnet Ford in an amount of \$132,059.50 using Sourcewell Coeoperative Contract #93413 for Ellis County Commissioner Pct. 1.

*

County Attorney Approval



BLUEBONNET NEW
 351 IH 35 South
 New Braunfels, TX 78130
 Toll Free (800) 375-2277
 Ph. (830) 606-8011 • Fax (830) 606-1152

Deal # 386636 Stock No. TEC73596
 Date 04/24/2024
 Year 2023 Make FORD Model F-350
 Serial No. 1FT8W3BAXPEC73596
 Miles 16

TRADE INFORMATION			
Yr	N/A	Make	N/A
Lic. No.	N/A	Mileage	N/A
Ser. No.	N/A		
Second Trade			
Yr	N/A	Make	N/A
Lic. No.	N/A		
Ser. No.	N/A		
48 HOURS TO PROVIDE PAYMENT IN FULL			
Lien To	CASH		
Address			
City	State	Zip	
Approved By		Recvd By	
INSTRUCTIONS			
N/A			
N/A			
Amt of Lien	N/A	Date	04/24/2024

BASE PRICE	56540.00
AFTERMARKET PRODUCTS	11260.00
N/A	N/A
Undercoat, Window Etch, 1yr. Wash Tub Membership	N/A
CASH PRICE OF VEHICLE	\$ 67800.00
TRADE ALLOWANCE	\$ (N/A)
CASH DIFFERENCE	\$ 67800.00
Full Service Deputy Fee	\$ X300
Dealer's Inventory Tax	\$ N/A
Sales Tax	\$ N/A
Title / Registration & State Inspection Fees	\$ 52.50
License Fee	\$ 127.25
Documentary Fee	\$ 150.00
DELIVERY PRICE OF VEHICLE	\$ 68129.75
Extended Service Plan	\$ N/A
Payoff On Trade	\$ N/A
TOTAL AMOUNT DUE	\$ 68129.75
Down Payment	\$ N/A
TOTAL TO FINANCE	\$ 68129.75
Payoff To	N/A
Acct #	N/A Good Till N/A
Address	N/A
City	N/A State N/A Zip N/A
Phone	N/A
Recvd from	N/A By

The Dealer's Inventory Tax charge is intended to reimburse the dealer for ad valorem taxes on its motor vehicle inventory. The charge, which is paid by the dealer to the county tax assessor collector, is not a tax imposed on a consumer by the government, and is not required to be charged by the dealer to the consumer.

NOTICE *
 A DOCUMENTARY FEE IS NOT AN OFFICIAL FEE. A DOCUMENTARY FEE IS NOT REQUIRED BY LAW, BUT MAY BE CHARGED TO BUYERS FOR HANDLING DOCUMENTS RELATED TO THE SALE. A DOCUMENTARY FEE MAY NOT EXCEED A REASONABLE AMOUNT AGREED TO BY THE PARTIES. THIS NOTICE IS REQUIRED BY LAW.

ADVISO *
 UN HONORARIO DE DOCUMENTACION NO ES UN HONORARIO OFICIAL. UN HONORARIO DE DOCUMENTACION NO ES REQUERIDO POR LA LEY, PERO PUEDE SER CARGADA AL COMPRADOR COMO GASTOS DE MANEJO DE DOCUMENTOS RELACIONADOS CON UNA VENTA. UN HONORARIO DE DOCUMENTACION NO PUEDE EXCEDER UNA CANTIDAD RAZONABLE ACORDADA POR LAS PARTES. ESTA NOTIFICACION ES REQUERIDA POR LA LEY.

Undercoat is applied to this vehicle. The undercoat has a life-time guarantee from rust. The anti-theft identification is etched into the glass to help deter vehicle theft. Any undercoat charge or anti-theft identification charge is not an official charge. These items are an accessory. One year membership to Wash Tub provides unlimited car washes and is optional. Car wash excludes hightops and dualty's.

NOTICE TO CREDIT BUYERS
 If this order involves the Dealer Credit, this form shall be deemed a worksheet only. No contractual relationship is created between the parties. Full disclosure required by the Federal Consumer Protection Act, and the Texas Consumer Credit Code will be made prior to consummation of a credit transaction by purchaser's signature to an installment Sales Contract. Purchaser authorizes Seller to secure any and all information from any source to determine the credit worthiness of the Purchaser.

This order is not valid unless accepted by an authorized representative of BLUEBONNET MOTORS, INC.

N/A
 N/A *Sourcewell # 93413*
 N/A
 N/A

IF IT IS DETERMINED THE ACTUAL PAYOFF IS MORE THAN THE ESTIMATED PAYOFF, THE CUSTOMER WILL PAY THE DIFFERENCE TO BLUEBONNET MOTORS UPON DEMAND. IF THE ESTIMATED PAYOFF IS GREATER THAN THE ACTUAL PAYOFF THE EXCESS IS DUE TO THE UNDERSIGNED BY BLUEBONNET MOTORS.
 CUSTOMER AGREED TO PAY OFF TRADE LOAN BALANCE OR PROVIDE CLEAR TITLE

Registered Owner/Owners
 (Owner) ELLIS COUNTY
 (Signature) _____
 (Owner) N/A
 (Signature) N/A
 Address 101 W MAIN ST STE 100
 City WAXAHACHIE County _____ State TX
 Res: 972-825-5000 Bus.: N/A Zip 76165
 Cell N/A Cell 972-825-5000
 E-mail _____
 Accepted Subject to Finance: BLUEBONNET MOTORS, INC.
 Salesperson ANDREW SMITH by _____

F & I
 Brian Debner

OK TO DELIVER

BLUEBONNET NEW

 351 IH 35 South
 New Braunfels, TX 78130
 Toll Free (800) 375-2277
 Ph. (830) 606-8011 • Fax (830) 606-1152

Deal # 386582 Stock No. TEC92835
 Date 04/23/2024
 Year 2024 Make FORD Model F-250
 Serial No. 1FT7W2BA8REC92835
 Miles 3

TRADE INFORMATION

Yr <u>N/A</u>	Make <u>N/A</u>	Model <u>N/A</u>
Lic. No. <u>N/A</u>	Mileage <u>N/A</u>	
Ser. No. <u>N/A</u>		
Second Trade		
Yr. <u>N/A</u>	Make <u>N/A</u>	Model <u>N/A</u>
Lic. No. <u>N/A</u>		
Ser. No. <u>N/A</u>		
48 HOURS TO PROVIDE PAYMENT IN FULL		
Lien To <u>CASH</u>		
Address		
City	State	Zip
Approved By	Recvd By	
INSTRUCTIONS		
<u>N/A</u>		
<u>N/A</u>		
Armt of Lien	<u>N/A</u>	Date Len <u>04/23/2024</u>

BASE PRICE	52700.00
AFTERMARKET PRODUCTS	10900.00
<u>N/A</u>	<u>N/A</u>
Undercoat, Window Etch, 1yr. Wash Tub Membership	<u>N/A</u>
CASH PRICE OF VEHICLE	\$ 63600.00
TRADE ALLOWANCE	\$ <u>(N/A)</u>
CASH DIFFERENCE	\$ 63600.00
Full Service Deputy Fee	\$ <u>X900</u>
Dealer's Inventory Tax	\$ <u>N/A</u>
Sales Tax	\$ <u>N/A</u>
Title / Registration & State Inspection Fees	\$ 52.50
License Fee	\$ 127.25
Documentary Fee	\$ 150.00
DELIVERY PRICE OF VEHICLE	\$ 63929.75
Extended Service Plan	\$ <u>N/A</u>
Payoff On Trade	\$ <u>N/A</u>
TOTAL AMOUNT DUE	\$ 63929.75
Down Payment	\$ <u>N/A</u>
TOTAL TO FINANCE	\$ 63929.75
Payoff To <u>N/A</u>	
Acct # <u>N/A</u>	Good Till <u>N/A</u>
Address <u>N/A</u>	
City <u>N/A</u>	State <u>N/A</u> Zip <u>N/A</u>
Phone <u>N/A</u>	
Recvd from <u>N/A</u>	By

CASH Recpt No. N/A By N/A Date N/A CASH Recpt No. N/A By N/A Date N/A

The Dealer's Inventory Tax charge is intended to reimburse the dealer for ad valorem taxes on its motor vehicle inventory. The charge, which is paid by the dealer to the county tax assessor collector, is not a tax imposed on a consumer by the government, and is not required to be charged by the dealer to the consumer.

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Undercoat is applied to this vehicle. The undercoat has a life-time guarantee from rust. The anti-theft identification is etched into the glass to help deter vehicle theft. Any undercoat charge or anti-theft identification charge is not an official charge. These items are an accessory. One year membership to Wash Tub provides unlimited carwashes and is optional. Car wash excludes hightops and dually's.

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This order is not valid unless accepted by an authorized representative of BLUEBONNET MOTORS, INC.

N/A
N/A *Source Well # 93413*
N/A
N/A

IF IT IS DETERMINED THE ACTUAL PAYOFF IS MORE THAN THE ESTIMATED PAYOFF, THE CUSTOMER WILL PAY THE DIFFERENCE TO BLUEBONNET MOTORS UPON DEMAND. IF THE ESTIMATED PAYOFF IS GREATER THAN THE ACTUAL PAYOFF THE EXCESS IS DUE TO THE UNDERSIGNED BY BLUEBONNET MOTORS.

CUSTOMER AGREED TO PAY OFF TRADE LOAN BALANCE OR PROVIDE CLEAR TITLE

Registered Owner/Owners
 (Owner) ELLIS COUNTY
 (Signature) _____
 (Owner) N/A
 (Signature) N/A
 Address 101 W MAIN ST STE 100
 City WAXAHACHIE County _____ State TX
 Res: 972-825-5000 Bus: N/A Zip 75165
 Cell N/A Cell 972-825-5000
 E-mail _____
 Accepted Subject to Finance: BLUEBONNET MOTORS, INC.
 Salesperson ANDREW SMITH by _____

F & I Brian Debner O.K. TO DELIVER

COMMISSIONERS COURT AGENDA REQUEST

The Commissioners' Court convenes in regular session at **2:00 p.m. every other Tuesday**. The Commissioners' Court is located at 101 West Main St., Waxahachie, Texas, on the 2nd floor of the Historic Courthouse. Special sessions may convene as deemed necessary to conduct the business of the County.

PLEASE INCLUDE AN EXTRA ORIGINAL FOR CONTRACTS AND AGREEMENTS IF YOU REQUIRE AN ORIGINAL COPY RETURNED FOR YOUR FILES.

The **deadline** for submitting an agenda request with the supporting information is **12:00 noon on the Wednesday immediately preceding Commissioners Court, unless otherwise specified**. This will give ample time for preparation of the agenda.

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Please fill out this form completely:

DATE: 4/18/24 SUPPORTING DOCUMENT(S) ATTACHED? No

NAME: TODD LITTLE

PHONE: 972-825-5011

FAX: 972-825-5012

DEPARTMENT OR ASSOCIATION: COUNTY JUDGE

ADDRESS: 101 WEST MAIN STREET

PREFERRED DATE TO BE PLACED ON AGENDA: 4/30/24

DESCRIPTION OF AGENDA REQUEST (please use exact desired wording for agenda):

CONSENT AGENDA-

APPROVAL OF COUNTY JUDGE TODD LITTLE'S COUNTY INVESTMENT TRAINING CERTIFICATE OF ACHIEVEMENT FOR COMPLETING THE BASICS OF COUNTY INVESTMENT COURSE SECTION 2256.008.



Emmett & Miriam
McCoy
College of Business Administration

Texas Association of Counties

Certificate of Achievement
County Investment Academy

This certifies that

Hon. Todd Little

Successfully completed the Basics of County Investments Course offering investment education that satisfies Section 2256.008 of the Texas Public Funds Investment Act and demonstrated a thorough understanding of Texas laws governing the investment of public funds. This and the ongoing commitment to continuing education provide maximum benefit to

Ellis County

Issued by the Texas Association of Counties on the 11 day of April A.D., 2024

The County Investment Academy is a partnership between the Texas Association of Counties and the McCoy College of Business at Texas State University.

A handwritten signature in black ink, appearing to read "Tim Addison".

Hon. Tim Addison, President

A handwritten signature in black ink, appearing to read "Susan M Redford".

Ms. Susan M. Redford, Executive Director

COMMISSIONERS COURT AGENDA REQUEST

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Please fill out this form completely:

DATE: 04/08/2024 SUPPORTING DOCUMENT(S) ATTACHED? Yes

NAME: Staci Parr

PHONE: _____ FAX: _____

DEPARTMENT OR ASSOCIATION: County Auditor

ADDRESS: _____

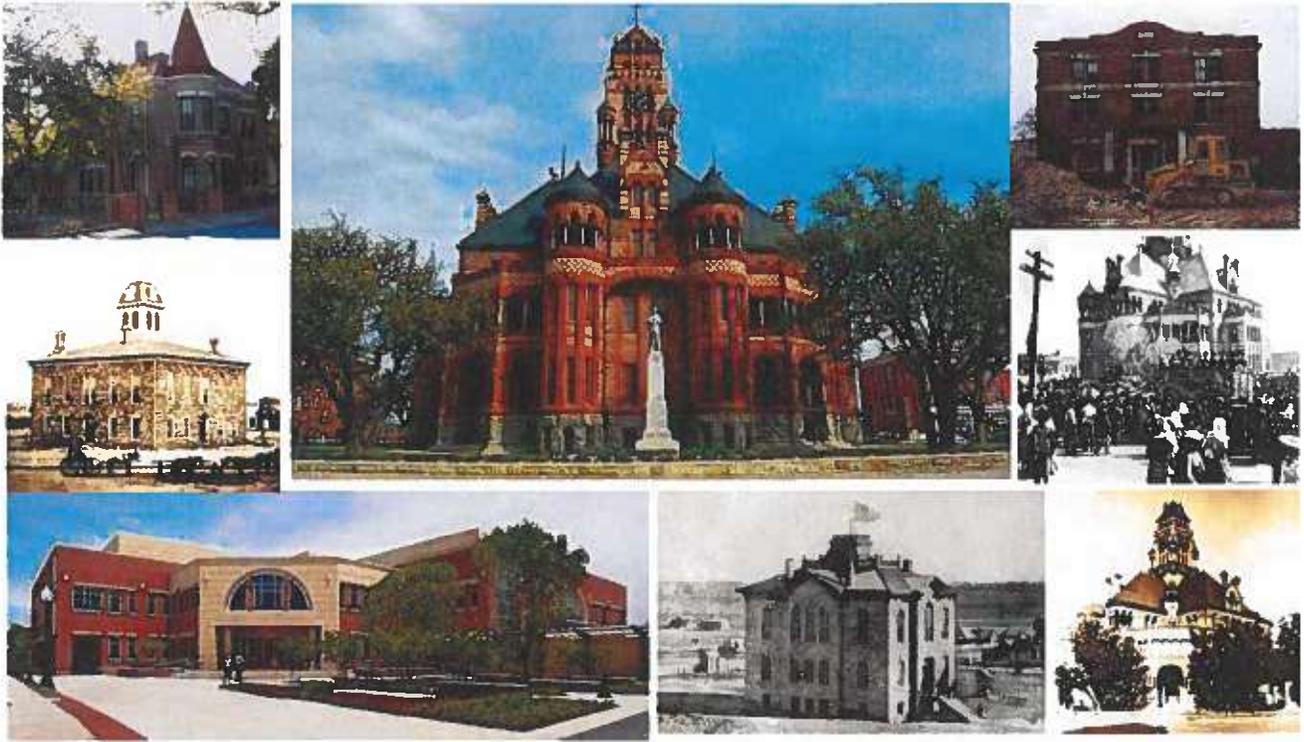
PREFERRED DATE TO BE PLACED ON AGENDA: 04/16/2024

DESCRIPTION OF AGENDA REQUEST (please use exact desired wording for agenda):

Administrative Agenda Request

Presentation and acceptance of the FY2023 Annual Comprehensive Financial Report and Single Audit by Patillo Brown and Hill, LLP

ELLIS COUNTY, TEXAS



ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED

SEPTEMBER 30, 2023

ELLIS COUNTY AUDITOR



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

We have audited the financial statements of Ellis County, Texas as of and for the year ended September 30, 2023, and have issued our report thereon dated March 27, 2024. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated July 5, 2023 our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of Ellis County, Texas solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding material weaknesses and other matters noted during our audit in a separate letter to you dated March 27, 2024.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, and, as appropriate, our firm have complied with all relevant ethical requirements regarding independence.

As a part of the engagement we assisted in preparing the financial statements, schedule of expenditures of federal awards, and related notes to the financial statements of Ellis County, Texas in conformity with U.S. generally accepted accounting principles and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services were not conducted in accordance with *Government Auditing Standards*.

OFFICE LOCATIONS

TEXAS | Waco | Temple | Hillsboro | Houston
NEW MEXICO | Albuquerque



In order to ensure we maintain our independence for performing these nonaudit services certain safeguards were applied to this engagement. These safeguards include a concurring quality review, which is a review of the financial statements and key audit areas which is performed by a partner or manager who has adequate experience in audits of local governments, but who was not involved in this audit engagement. The concurring reviewer serves as an evaluator of the performance of the engagement team and the nonattest services provided.

In addition, management assumed responsibility for the financial statements, schedule of expenditures of federal awards, and related notes to the financial statements and any other nonaudit services we provided. Management acknowledged in the management representation letter our assistance with the preparation of the financial statements, schedule of expenditures of federal awards, and related notes to the financial statements and that these items were reviewed and approved prior to their issuance and accepted responsibility for them. Further, the nonaudit services were overseen by an individual within management that has the suitable skill, knowledge, or experience; evaluated the adequacy and results of the services; and accepted responsibility for them.

Significant Risks Considered

We have considered the following significant risks during our audit process, which required special audit consideration. None of the specific risks below have resulted in a significant matter, finding, or issue.

Significant Risk Considered	Reasoning for Special Audit Consideration
1. Management override of controls	The risk that members of management could circumvent well-designed and effective internal controls.
2. Subscriptions	A new accounting standard (GASB 96, <i>Subscription-based IT Arrangements</i>) requires new accounting, financial reporting, and note disclosures.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Ellis County, Texas is included in Note III to the financial statements. As described in the notes to the financial statements, during the year, the entity changed its method of accounting for fiduciary activities by adopting Governmental Accounting Standards (GASB) Statement No. 96, *Subscription-based IT Arrangements*. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

Management's estimate of the useful lives of capital assets is based on the expected lifespan of the asset in accordance with standard guidelines. We evaluated the key factors and assumptions used to develop the estimate of useful lives in determining that it is reasonable in relation to the financial statements taken as a whole and in relation to the applicable opinion units.

Management's estimate of the allowance for uncollectible property taxes and fines receivable are based on historical collections. We evaluated the key factors and assumptions used to develop the allowance for uncollectible property taxes in determining that it is reasonable in relation to the financial statements taken as a whole and in relation to the applicable opinion units.

Management's estimate of the net pension liability and pension costs are based on actuarial assumptions which are determined by the demographics of the plan and future projections that the actuary makes based on historical information of the plan and the investment market. We evaluated the key factors and assumptions used to develop the net pension liability and pension costs and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Management's estimate of the total OPEB liability and OPEB costs are based on actuarial assumptions which are determined by the demographics of the plan and future projections that the actuary makes based on historical information of the plan. We evaluated the key factors and assumptions used to develop the total OPEB liability and OPEB costs in determining that they are reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the County's financial statements relate to the net pension liability. The disclosures in the financial statements are neutral, consistent, and clear.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion units.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to Ellis County, Texas' financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter dated March 27, 2024.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with Ellis County, Texas, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Ellis County, Texas' auditors.

Significant Forthcoming Accounting Standards

The Governmental Accounting Standards Board (GASB) issued the following statements which become effective in future fiscal years.

GASB Statement No. 100, *Accounting Changes and Error Corrections – An Amendment of GASB Statement No. 62* - The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This Statement will become effective for reporting periods beginning after June 15, 2023, and the impact has not yet been determined.

GASB Statement No. 101, *Compensated Absences* - The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This Statement will become effective for reporting periods beginning after December 15, 2023, and the impact has not yet been determined.

Restrictions on Use

This report is intended solely for the information and use of the County Commissioners and management of Ellis County, Texas and is not intended to be and should not be used by anyone other than these specified parties.

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

Waco, Texas
March 27, 2024

ELLIS COUNTY, TEXAS



District Judges

Hon. Bob Carroll - 40th District Court
Hon. William D. Wallace - 378th District Court
Hon. Cindy Ermatinger - 443rd District Court

Prepared By:
Office of County Auditor

County Auditor – Position Vacant

First Assistant County Auditor – Staci Parr

Assistant Auditors – as Pictured Left to Right

Michelle Mejorado
DeVonda Spurlock, CFE
Martine Hamby
Barbara Anglen

Tana Young
Bernadine Mejia
Melanie Dowdle
Wendy Hernandez

ELLIS COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

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INTRODUCTORY SECTION

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Ellis County Auditor's Office

Vacant
County Auditor

Staci Parr
First Assistant Auditor

Internal Audit

DeVonda Spurlock, CFE
Internal Audit Lead

Wendy Hernandez
Assistant Auditor

Javier Gonzalez
Assistant Auditor

Ryan Garrett
Assistant Auditor

Bernadine Mejia
Assistant Auditor

Transaction Audit

Michelle Mejorado
Transaction Audit Lead

Martine Hamby
Assistant Auditor

Barbara Anglen
Assistant Auditor

Melanie Dowdle
Assistant Auditor

March 27, 2024

Honorable District Judges of Ellis County, Honorable Members of the Ellis County Commissioners Court and Citizens of Ellis County:

The Annual Comprehensive Financial Report of Ellis County, Texas, for the fiscal year ended September 30, 2023, is submitted herewith as prescribed by Local Government Code Section 114.025 of the State of Texas. The accompanying financial statements were prepared in accordance with accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board and audited in accordance with auditing standards generally accepted in the United States of America by a firm of licensed public accountants.

These basic financial statements are the responsibility of the County's management. To the best of our knowledge and belief, the enclosed data, as presented, is accurate in all material aspects; in a manner to fairly set forth the financial position and results of operations of the County; and that all disclosures necessary to enable the readers to gain the maximum understanding of the County's financial affairs have been included.

Internal Control

The County's accounting system supports an adequate internal control structure. This structure helps to safeguard the County's assets against loss, theft, or misuse. The accounting system provides reliable financial records for preparing financial statements in conformity with generally accepted accounting principles (GAAP). The internal control structure provides reasonable, but not absolute, assurance that the County's assets are safeguarded. The concept of reasonable assurance first recognizes that the cost of a control should not exceed the benefits likely to be derived. Secondly, the evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework. The County Auditor's office continually assesses its ability to ensure that adequate internal accounting controls are in place to safeguard assets and provide reasonable assurance of proper recording of financial transactions. With this goal, the internal audit function becomes a larger task each year, addressing the needs that change and growth dictate.

Independent Audit

The County's financial statements have been audited by Patillo, Brown & Hill, LLP, a firm of licensed certified public accountants. The goal of the independent audit is to provide reasonable assurance that the financial statements of the County for the fiscal year ended September 30, 2023, are free of material misstatement. The independent audit involves examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that Ellis County, Texas' financial statements for the period ended September 30, 2023, are fairly presented in conformity with generally accepted accounting principles. The independent auditors' report is presented as the first component of the financial section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of a Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and as such should be read in conjunction. The County's MD&A can be found immediately following the report of the independent auditor.

Profile of the Government

Ellis County is located in North Central Texas, 20 miles south of Dallas and is considered part of the Dallas-Fort Worth Metroplex. Ellis County is a member of the North Central Texas Council of Governments which is comprised of 16 Counties. The 2010 official US Census population for the County was 149,610 while the 2023 approximate population is 212,182. The County provides a full range of services authorized by statute. These services include general governmental services such as recording and licensing, maintaining the county and district court systems, maintaining public facilities, ensuring public safety, maintaining public health and welfare, aiding conservation, election administration, tax collection services, and maintaining county roads and bridges.

William Hawkins was the first chief justice (county judge). Judge Oran Milo Roberts presided over the first term of the Ellis County District Court during the fall of 1850. The County is a public corporation and political subdivision of the State of Texas, officially established by the State legislature on December 20, 1849. Waxahachie is the county seat and home of the historic Ellis County Courthouse built in 1895 and recognized by many as one of the most picturesque buildings in the state.

Budget

The Annual Budget serves as the foundation for Ellis County's financial planning and control. The County Judge serves as the Budget Officer as defined in the Texas Local Government Code 111 Subchapter A. All departments of the County are required to submit a request for appropriation to the Budget Officer. The Commissioners' Court then holds budget work sessions to hear specific requests that were not included in the Budget Officer's recommended budget. The Budget Officer uses these requests as the starting point for developing a proposed budget. Then a proposed budget and a recommended budget prepared by the Budget Officer is submitted to the Commissioners' Court for their consideration. The

Court is required to publish specific information notices, and hold public hearings as defined by state statute. Once all these requirements are met, the County may adopt the budget and the tax rate by September 1 or as soon as practicable, thereafter. The appropriated budget is adopted for each fund annually on the department level. The County's department heads may make transfer of appropriations within a department upon approval of Commissioners' Court. Due to conservative budgeting, the County's financial position is poised to remain strong over the near term. The County has generated six successive years of general fund surplus.

Economy

Ellis County is located in the Blackland Prairie region of Texas with a total land area of 939.91 square miles. Major north-south highways within Ellis County include I-35E, I-45, US 67, and Texas 360 Toll Road. Connecting Ellis County's largest cities – Midlothian, Waxahachie, and Ennis – is US 287, which runs northwest to southeast through the county. The Texas Department of Transportation continues to improve and plan major roadways through Ellis County, including new loops, overpasses, and spurs to increase accessibility between major highways and FM roads with an estimated value of \$1.2 billion over the next decade. Local industry also benefits from railways connecting Ellis County with other metroplexes to the North, South, and Southeast.

Ellis County's economy has traditionally been agricultural, but it is now transitioning to manufacturing. The biggest manufacturing industries in Ellis County include aerospace engineering, power generation, data collection centers, and production of steel, fiberglass, cement, and vinyl. Automobile shipping and storage also represents a growing component of the economy, and enterprise architecture firms from the DFW metroplex continue to co-locate office space in Ellis County. The county is also home to several institutions of higher education, including the Texas State Technical College and Navarro College, and has also been recognized for its exemplary public grade schools.

During fiscal year 2022, Ellis County's tax revenue increased by \$4,934,547 – a 7.95 % increase from FY22 – and will continue a strong upward trajectory as residents of the Dallas Fort-Worth metroplex build new homes in Ellis County. The county is becoming increasingly suburban as more housing developments spring up around the county – particularly west of I-35E. A large portion of these developments are being built in the extraterritorial jurisdiction (ETJ) outside of Ellis County's major cities, maintaining the amenities that new residents are accustomed to while still providing a more rural setting for their homes.

Major Initiatives and Capital Planning

For the first time in its history, Ellis County is incorporating long-term facilities update plan to accommodate increasing demand for county services as more housing developments occur outside of city limits. Financed by \$316,996 of the General Fund, this plan surveyed the county's anticipated need for new facilities up to 30 years in the future. The plan includes major building purchases and construction projects with a goal of expanding accessibility to various government departments while also avoiding rental payments.

Ellis County also enjoys access to a generous grant of State and Local Fiscal Recovery (SLFRF) Funds, which were authorized by the American Rescue Plan Act (ARPA) to assist local governments across the nation with paying for unanticipated expenses stemming from the COVID-19 Pandemic. Ellis County received \$35,900,284 in SLFRF funds between FY2021 and FY2022. This major funding helped Ellis County pay for improvements to various government services, including new data equipment for the justice system and upgraded HVAC systems for the courthouses and the Wayne McCollum Detention Center, approximately \$10 million to assist Ellis County not for profits organizations with recovery, and assistance to other government agencies in Ellis County with infrastructure.

Capital improvements throughout the County will include up to \$25 million in new facility investments for Ellis County Central, Justice of Peace 2 facility which will also house Constable 2 along with our Texas Agrilife facility. The current Courts and Administration Building expansion includes a parking facility and central jury room. All capital improvements are being accomplished without additional debt and without raising the Interest and Sinking debt tax rate.

Long Term Financial Planning

During each fiscal year, the Ellis County Commissioners' Court releases unassigned General Fund balance after 90 days to cover one-time expenses. When this excess balance becomes available, it may be used to pay for non-recurring expenditures such as real estate purchases, right-of-way improvements, permanent improvement needs, and capital assets. However, the court has incorporated a policy that these funds may not be used to justify increased overhead for future maintenance or operating costs.

To keep the fund balance at the target level, the Commissioners' Court will:

- 1) Control expenditures
- 2) Set proper tax rates
- 3) Adjust other revenues as needed.

For Special or Dedicated Funds, there are no target levels to maintain, as these are established by the Texas Legislature and have restrictions on the way they can be used. These funds are always available to be used for their intended purposes, thus reducing the General Fund tax burden.

Another major component of long-term financial planning is debt administration. Ellis County can fund a portion of its capital by issuing general obligation bonds, and the county monitors the borrowing market conditions to issue debt at the appropriate time. Ellis County maintains an "AA" rating from Fitch Ratings and an "Aa1" rating from Moody's Investors Service, Inc. for its general obligation debt.

One last component of long-term financial planning is post-employment benefit for former Ellis County employees. The county follows the provisions of the Governmental Accounting Standards Board, Statement 75, with regard to retiree benefits. Each fiscal year, Ellis County maintains a manageable pension burden through its participation in the Texas County and District Retirement System (TCDRS). The county has consistently met its retiree benefit obligations to TCDRS through monthly contributions.

Financial Administration

The officials responsible for the financial administration of the County are the County Judge and four County Commissioners (the Commissioners' Court), the County Treasurer, the Tax Assessor Collector and the County Auditor. The County Auditor is appointed for a two-year term by the State District Judges who have jurisdiction within the County.

The Commissioners' Court is the governing body of the County and is the elected five-member Commissioners' Court in accordance with Article 5, Paragraph 18 of the Texas Constitution. It has only powers expressly granted to it by the legislature and powers necessarily implied from such grant. Among other things, Commissioners' Court approves the County budget, determines the County tax rate, approves contracts in the name of the County, determines whether a proposition to ensure bonds should be submitted to the voters, appoints certain County officials, conducts official business of the County at designated meeting times, and appoints certain individuals to manage various departments. The County Judge is the presiding officer of the Commissioners' Court and is elected at large to serve a four-year term. Each Commissioner represents one of the four precincts into which the County is divided and is elected by the voters of his precinct. County Commissioners serve four-year staggered terms, every two years, two are up for election. The County Commissioners are responsible for maintaining road and bridges, personnel and equipment for their precincts.

The Tax Assessor Collector is elected for a four-year term and responsible for assessing property taxes based on values determined by the Ellis County Appraisal District using the tax rate adopted by Commissioners' Court. The Tax Assessor Collector is also responsible for collecting ad valorem taxes, certain State and County fees and other revenues.

The County Treasurer is elected for a four-year term and responsible for depositing money received by the County in the depository selected by the Commissioners' Court. The Treasurer also serves as the County Investment Officer and confers with the County Auditor regarding investments of county funds. The Treasurer is responsible for Payroll. The Treasurer is also responsible for bank reconciliation and distributing disbursements. The Commissioners' Court has adopted an investment policy in compliance with the Public Funds Investment Act.

The County Auditor is the chief financial officer of the County and is responsible for substantially all County financial and accounting control functions. The Auditor's responsibilities include accounting, auditing, fraud detection and financial operations and reporting. The Auditor does not have disbursement responsibilities. The County Auditor works with the Treasurer to determine the type, terms and amounts of investments of County funds.

As demonstrated by the statements and schedules included in the financial sections of this report, the County continues to meet its responsibility for sound financial management.

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Ellis County, Texas for its annual comprehensive financial report (ACFR) for the fiscal year ended September 30, 2022. This was the twenty sixth consecutive year that this government has achieved this prestigious award. To be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

Acknowledgments

I would like to thank everyone for the efficient and dedicated services of the staff of the Auditor's office, the support of the Board of District Judges, Commissioners' Court, the County Treasurer, Purchasing Department, Human Resources, department heads, and other employees who contributed to and assisted with the preparation of this report. I would like to express my appreciation to all Ellis County Elected Officials for their cooperation and leadership in conducting the financial affairs of the County.

Respectfully Submitted,

Staci Parr

First Assistant County Auditor



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

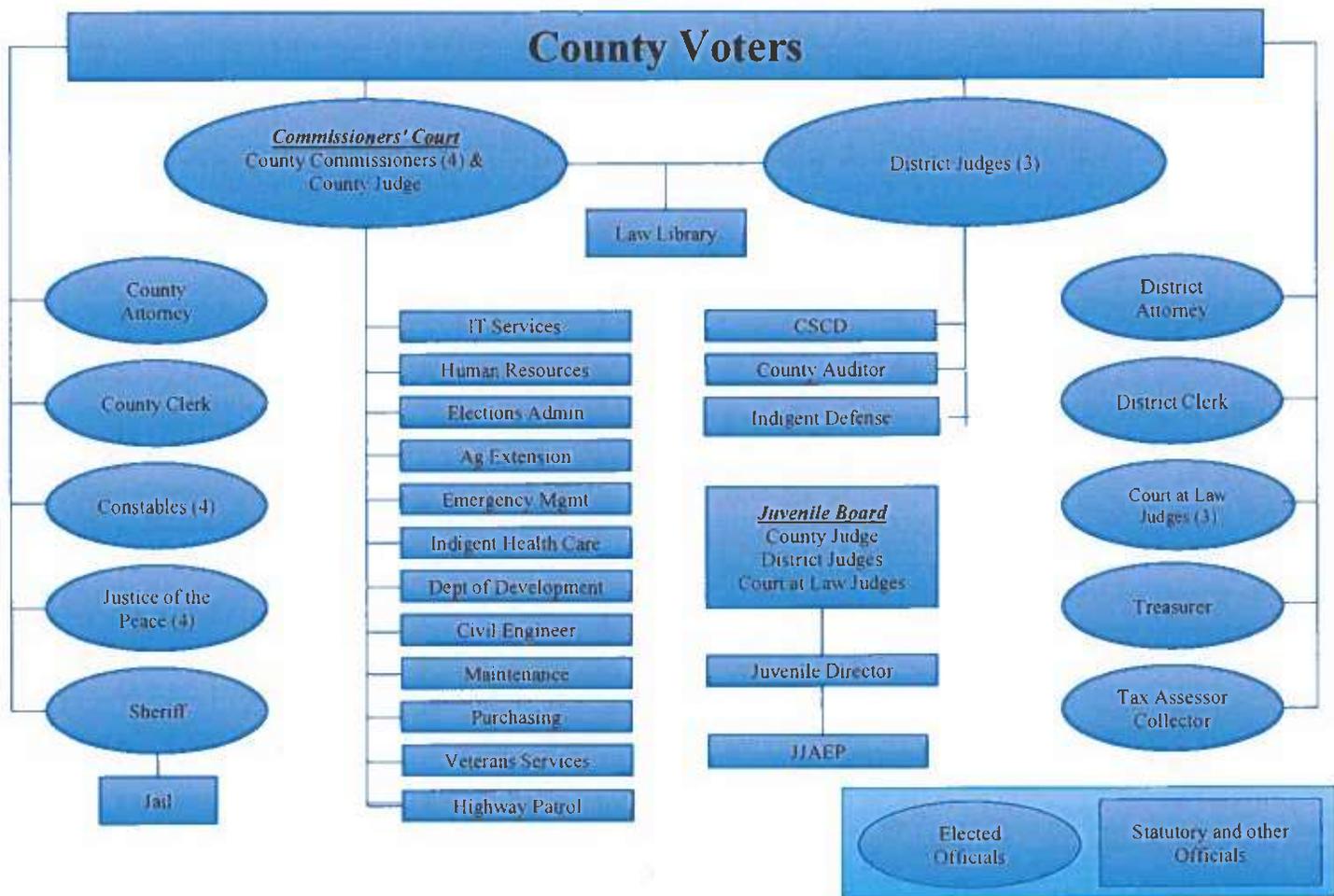
**Ellis County
Texas**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2022

Christopher P. Morill

Executive Director/CEO



ELLIS COUNTY, TEXAS

PRINCIPAL OFFICIALS

SEPTEMBER 30, 2023

COMMISSIONERS COURT

COUNTY JUDGE

Todd Little

COUNTY COMMISSIONERS

Precinct 1

Burt Stinson

Precinct 2

Lane Grayson

Precinct 3

Louis Ponder

Precinct 4

Kyle Butler

JUDICIAL

DISTRICT JUDGE

40th Judicial District

Bob Carroll

378th Judicial District

William Wallace

443rd Judicial District

Cindy Ermatinger

COUNTY COURT AT LAW JUDGE I

Jim Chapman

COUNTY COURT AT LAW JUDGE II

Gene Calvert

COUNTY COURT AT LAW JUDGE II

Joseph R. Gallo

JUSTICE OF THE PEACE

Precinct 1

Chris Macon

Precinct 2

Jackie Miller

Precinct 3

Dan Cox

Precinct 4

Vacant

LAW ENFORCEMENT AND LEGAL

SHERIFF

Brad Norman

COUNTY ATTORNEY

M. Ann Montgomery

CONSTABLES

Precinct 1

Roy Callender

Precinct 2

Casey Borders

Precinct 3

Curtis Polk, Jr.

Precinct 4

Mike Jones

ADULT PROBATION OFFICER*

Hector Verdin

JUVENILE PROBATION OFFICER*

Chelsea Smith

FINANCIAL ADMINISTRATION

COUNTY AUDITOR*

Position Vacant

COUNTY TREASURER

Cheryl Chambers

TAX COLLECTOR

Richard Rozier

PURCHASING AGENT*

E.J. Harbin

RECORDING OFFICIALS

DISTRICT CLERK

Melanie Reed

COUNTY CLERK

Krystal Valdez

*Denotes appointed officials. All others are elected officials.

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FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund financial of Ellis County, Texas as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise Ellis County, Texas' basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, and the aggregate remaining fund information of the County, as of September 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter - Change of Accounting Principle

As discussed in the notes to the financial statements, in the year ending September 30, 2023, the County adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-based IT Arrangements*. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for one year after the date that the financial statements are issued.

OFFICE LOCATIONS

TEXAS | Waco | Temple | Hillsboro | Houston
NEW MEXICO | Albuquerque

Auditor's Responsibility for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and pension and OPEB information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information Included in the Annual Comprehensive Financial Report

Management is responsible for the other information included in the annual financial report. The other information comprises the introductory and statistical sections but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 27, 2024, on our consideration of the Ellis County, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of testing of internal controls over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Ellis County's internal control over financial reporting and compliance.

Waco, Texas
March 27, 2024

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**MANAGEMENT'S
DISCUSSION AND ANALYSIS**

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MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Ellis County, we offer readers of Ellis County's financial statements this narrative overview and analysis of the financial activities of Ellis County for the fiscal year ended September 30, 2023. We encourage readers to consider the information presented herein conjunction with additional information that we have furnished in our letter of transmittal, which can be found in the introductory section of this report.

FINANCIAL HIGHLIGHTS

The assets and deferred outflows of resources of Ellis County exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$98.8 million (net position). Of this amount, \$22.1 million (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.

- The government's total net position increased by \$19.2 million, before a prior period adjustment of \$1.1 million to report additional payables to Tax Increment Reinvestment Zones within the County.
- As of the close of the current fiscal year, Ellis County's governmental funds reported combined ending fund balances of \$83.7 million, an increase of \$12.8 million. Of that amount, \$35.1 million is available for spending at the government's discretion (unassigned fund balance) in accordance with applicable laws.
- At the end of the current fiscal year, the unassigned fund balance for the General Fund was \$35.1 million or 49% of total General Fund expenditures.
- The County's total bonded long-term debt decreased by \$2.4 million during the current fiscal year. This decrease is attributed to the principal payments made during the fiscal year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to Ellis County's basic financial statements. Ellis County's financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of Ellis County's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of Ellis County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference between the four reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of Ellis County is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of Ellis County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of Ellis County include general government, public safety, roads, and highways, judicial, and health and welfare.

The government-wide financial statements can be found immediately following the management's discussion and analysis.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Ellis County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of Ellis County can be divided into two categories: governmental funds and fiduciary funds.

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government’s near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Ellis County maintains 51 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balance for the General Fund which is a major funds. Data from the other 48 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Ellis County adopts an annual appropriated budget for all funds. A budgetary comparison statement has been provided for all budgeted funds to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found immediately following the government-wide financial statements.

- **Fiduciary funds** – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support Ellis County’s own programs.

The basic fiduciary fund financial statements can be found following the governmental fund financial statements.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information, including Ellis County’s General Fund budget to actual comparison. Required supplementary information can be found immediately following the notes to the financial statements.

The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found following the required supplementary information.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government’s financial position. In the case of Ellis County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$98.8 million at the close of the most recent fiscal year.

Ellis County’s investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding, is 38% of net position. Ellis County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although Ellis County’s investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

ELLIS COUNTY, TEXAS’ NET POSITION

	Governmental Activities	
	2023	2022
Current and other assets	\$ 120,749,107	\$ 113,177,269
Capital and long-term assets	69,990,036	76,169,905
Total assets	<u>190,739,143</u>	<u>189,347,174</u>
Total deferred outflows of resources	<u>14,025,454</u>	<u>12,873,743</u>
Other liabilities	31,499,445	6,433,091
Long-term liabilities	64,187,365	59,471,891
Total liabilities	<u>95,686,810</u>	<u>65,904,982</u>
Total deferred inflows of resources	<u>10,281,431</u>	<u>57,583,549</u>
Net position:		
Net investment in capital assets	37,526,467	30,995,511
Restricted	39,176,473	21,072,089
Unrestricted	22,093,416	26,664,786
Total net position	<u>\$ 98,796,356</u>	<u>\$ 78,732,386</u>

An additional portion of Ellis County’s net position, \$39.2 million, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, \$22.1 million, may be used to meet the government’s ongoing obligations to citizens and creditors.

At the end of the current fiscal year, Ellis County can report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate governmental activities. The same situation held true for the prior fiscal year.

Governmental activities. Governmental activities increased Ellis County’s net position by \$19.2 million, before a prior period adjustment of \$1.1 million.

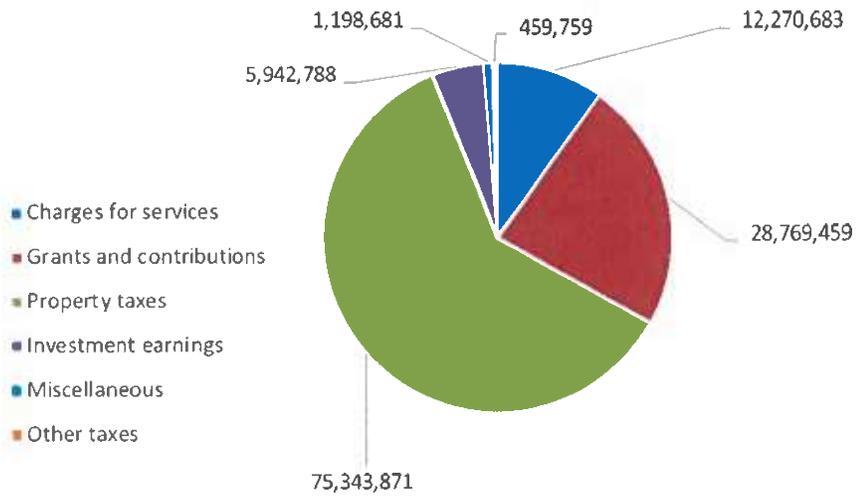
Property taxes increased by \$6.3 million during the year due to an increase in assessed taxable values. Revenue increased by \$37.8 million due to the inclusion of the Local Provider Participation Fund, as well as significant increases in grant revenues and investment earnings.

Expenses increased by \$24.9 million. This increase can be attributed mostly to an increase of \$15.8 million in health and welfare due to the inclusion of the Local Provider Participation Fund. Other increases across each function are a result of salary increases and growth in the County requiring additional services.

ELLIS COUNTY, TEXAS' CHANGES IN NET POSITION

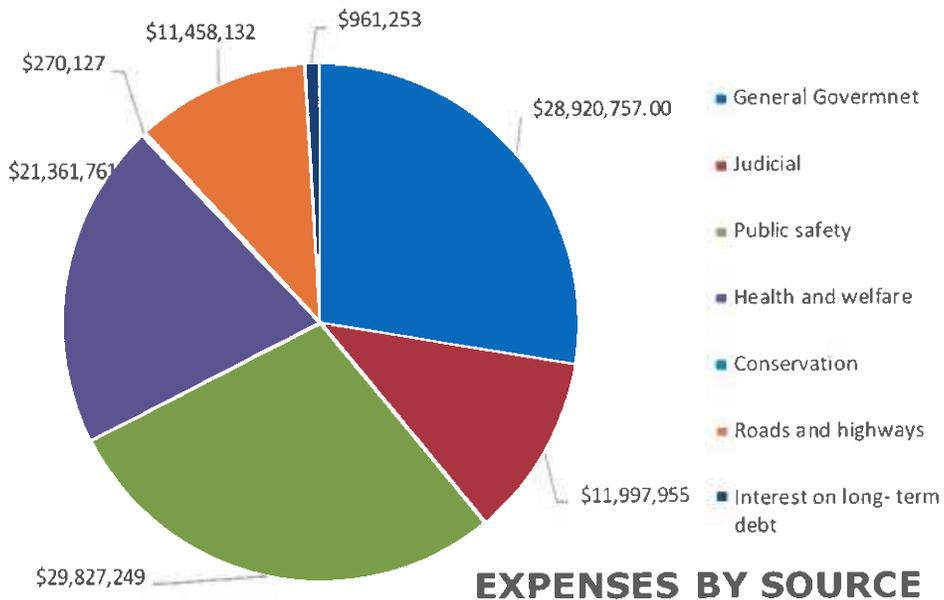
	<u>Governmental Activities</u>	
	<u>2023</u>	<u>2022</u>
Revenues:		
<u>Program revenues:</u>		
Charges for services	\$ 12,270,683	\$ 12,886,681
Operating grants and contributions	28,367,945	1,596,084
Capital grants and contributions	401,514	-
<u>General revenues:</u>		
Property taxes	75,343,871	69,029,461
Investment earnings	5,942,788	913,288
Gain on sale of capital assets	-	73,521
Miscellaneous	1,198,681	1,282,598
Other taxes	459,759	364,260
Total Revenues	<u>123,985,241</u>	<u>86,145,893</u>
Expenses:		
General government	28,920,757	25,406,956
Judicial	11,997,955	9,354,924
Public safety	29,827,249	26,064,109
Health and welfare	21,361,761	5,524,443
Conservation	270,127	194,614
Roads and highways	11,458,132	12,210,008
Interest on long-term debt	961,253	1,142,195
Total Expenses	<u>104,797,234</u>	<u>79,897,249</u>
Change in net position	19,188,007	6,248,644
Net position, beginning	80,717,988	72,483,742
Prior period adjustment	<u>(1,109,639)</u>	<u>-</u>
Net position, ending	<u>\$ 98,796,356</u>	<u>\$ 78,732,386</u>

Expenses and Program Revenues – Governmental Activities



REVENUES BY TYPE

Revenues by Source – Governmental Activities



EXPENSES BY SOURCE

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

Governmental Funds

As noted earlier, Ellis County uses fund accounting to ensure and demonstrate compliance with legal requirements.

The focus of Ellis County's governmental funds is to provide information on inflows, outflows, and balances of spendable resources. Such information is useful in assessing Ellis County's financing requirements. In particular, an unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The General Fund is the chief operating fund of Ellis County. At the end of the current fiscal year, the unassigned fund balance of the General Fund was \$40.8 million. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. The fund balance of Ellis County's General Fund increased by \$1.0 million during the current fiscal year. This increase is primarily due to an increase in property tax revenue and a transfer from the ARPA Grant Fund. Increased assessed taxable values were the driving factor for the increase.

The ARPA Grant Fund experienced an increase in fund balance of \$1.2 million, which was driven by investment earnings and grant revenue exceeding grant expenditures and transfer to the General Fund.

The Local Provider Participation Fund experienced an increase in fund balance of \$251 thousand, which was caused by mandatory payments collected exceeding remittances to the state.

GENERAL FUND BUDGETARY HIGHLIGHTS

The County's revenue projections increased approximately \$419,092 when compared with the original budget. The actual revenue recognized was less than budgeted amounts by \$18.9 million.

The General Fund's final revised expenditure budget was approximately \$2.5 million greater than the figure originally adopted. Actual year-end expenditures totaled \$5.8 million less than the revised budget total.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

Ellis County's investment in capital assets for its governmental activities as of September 30, 2021, amounts to \$68,414,898 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, and machinery and equipment.

ELLIS COUNTY'S CAPITAL ASSETS

	Governmental Activities	
	2023	2022
Land	\$ 2,401,764	\$ 2,010,679
Construction in progress	3,700,613	2,468,470
Buildings and improvements	46,038,013	48,896,500
Machinery and equipment	<u>17,849,646</u>	<u>14,990,731</u>
Total	<u>\$ 69,990,036</u>	<u>\$ 68,366,380</u>

The County had the following additions to capital assets:

Land	\$ 391,085
Construction on buildings in progress	1,232,143
Buildings and improvements	41,090
Purchase of vehicles and equipment	2,855,633

Additional information on Ellis County's capital assets can be found in the notes to the financial statements of this report.

Long-term Debt

At the end of the current fiscal year, Ellis County had total debt outstanding of \$38.3 million, compared to a balance of \$42.0 million in the prior year.

The County also has leases and subscriptions payable of \$7.1 million and compensated absences of \$2.5 million.

The County's overall debt decreased \$3.6 million from the prior year due primarily to principal payments made totaling \$3,790,716 during the fiscal year.

Ellis County's bond rating is "AA" rating from Fitch and an "Aa1" rating from Moody's.

Additional information on Ellis County's long-term debt can be found in note III F of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The information presented in this year's budget is intended as a guide and financial plan for moving forward into the next year. The County presented a balanced budget that allowed the total rate to decrease from the fiscal year 2023. The budget does continue to provide the same service to all the citizens and all funds are balanced with revenues meeting expenditures. Revenue estimates and expenses are conservative and consistent with established policies. The prudent fiscal management has resulted in solid reserve levels.

BOND RATING

The County bond rating provides more evidence of its financial strength. In November 2018, Moody's upgraded The County to Aa1. The rating reflected the County's large and growing tax base, health and growing reserves due to a history of operating surpluses and prudent financial practices, and modest debt and pension burdens. The rating also considers the County's favorable employment metric and above average residential concentration. Fitch reaffirmed the County's AA rating in October 2016. Their rating reflects the county's prudent financial management practices that preserve flexibility, and strong economic and revenue growth prospects in the county.

Operating Reserves

Another measure of the County's financial strength is the level of its fund balance or operating reserves. Operating reserves are maintained by counties to ensure services can be delivered during economic downturns, to address unforeseen expenditures in the case of an emergency or other event, and to take advantage of opportunities that may materialize outside of the budget processes. It is important to maintain operating cash reserves so that services delivery will not be negatively impacted if the economy takes a downturn as 80% of revenue is generated by property tax in the general fund. The Ellis County Commissioners' Court has passed a policy to set the target level of unassigned general fund balance at 90 days of the budgeted general fund expenditures, considering the annual budget, as amended, for any fiscal year. When non-recurring excess unassigned fund balance becomes available, it may be utilized for one-time, expenditures such as purchases of real estate or capital assets; however, it cannot be used to justify increased overhead levels of future maintenance and operating costs. For the end of the fiscal year 2022, the fund balance was \$38,164,025 or 69.34% of adopted general fund expenditure budgets, and for the end of fiscal year 2023 the fund balance was \$39,723,680 or 60.00% of adopted general fund expenditure budgets. For the fiscal year 2022 and 2023, the County exceeded the policy.

Economic

Ellis County is geographically located in the southern part of the Dallas-Fort Worth Metroplex and is positioned for growth with four major transportation corridors. Economically the growth has seen a 17.16% increase in assessed values over the prior year. The assessed value increased from \$27,813,819,299 to \$33,034,865,202. The County previously maintained the same tax rate of 0.413599 for 6 years, but with the rising economic growth, they were able to lower the rate to .360533 for the fiscal year 2020. Fiscal year 2021 saw another decrease in the tax rate by .010257 bringing the rate to .350276 per \$100 of property value. Fiscal year 2022 brought further lowering of the tax rate to .339338 and again in 2023. Ellis County presented its constituents with a 0.0435 cent reduction in the tax rate, bringing it to the lowest tax rate in 10 years, at .295867. The County has a firm commitment to providing exceptional service with minimal increase to the tax rate. The portion of the tax rate contributed to debt service is 0.013201.

The portion committed to farm to market is .022866. Estimated revenues and expenditures for the fiscal year 2023 are \$90,838,948 for the General Fund. Property taxes account for 92.4% of the general fund revenue budget. Favorable revenue trends have been aided by steady tax base gains.

The overall direct debt burden from the County is low, while overlapping debt is high. The high overlapping debt results primarily from significant school district related debt, due in part to aggressive population growth in prior years. County management has no near-term debt plans. Assisted by "pay as you go" capital spending, the county's capital needs appear manageable.

Unfunded/underfunded mandates imposed by both the State of Texas and the United States continue to be borne on the backs of local taxpayers including programs such as indigent health care, juvenile probation, legal representation for indigent defendants, meeting standards imposed by the Texas Jail Commission, and increases in the cost of health insurance due to ramifications of the Affordable Care Act.

Staffing

The County currently supports 610 full-time positions and 37 part-time positions. The County believes it is important to be able to recruit and retain valuable staff by ensuring competitive compensation rates. An 8% increase was included in the 2023 Budget for most staff.

Benefits

The County provides pension benefits for all eligible employees through TCDRS. Contribution rates have increased from 11.0 to 11.93% in the 2024 budget year. The employee contribution rate is 7%. All of these factors were considered in preparing Ellis County's budget for the 2024 fiscal year. These goals serve as a guide to future budgets. The County commits to maintaining the same or lower tax rate for its citizens without cutting services.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of Ellis County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Staci Parr, Ellis County Auditor's Office, 101 West Main, Suite 301, Waxahachie, Texas 75165.

**BASIC
FINANCIAL STATEMENTS**

ELLIS COUNTY, TEXAS

STATEMENT OF NET POSITION

SEPTEMBER 30, 2023

	<u>Primary Government</u>	<u>Component Unit</u>
	Governmental Activities	Ellis County Rural Rail Transportation District
ASSETS		
Cash and investments	\$ 113,661,489	\$ 287,644
Taxes receivables, net of allowance	1,727,522	-
Other receivables, net of allowance	3,988,661	-
Prepaid items	1,371,435	-
Capital assets not being depreciated	6,102,377	-
Capital assets, net of accumulated depreciation	<u>63,887,659</u>	<u>7,907,176</u>
Total assets	<u>190,739,143</u>	<u>8,194,820</u>
DEFERRED OUTFLOWS OF RESOURCES		
Pension related	9,023,075	-
OPEB related	4,108,286	-
Deferred charge on refunding	<u>894,093</u>	<u>-</u>
Total deferred outflows of resources	<u>14,025,454</u>	<u>-</u>
LIABILITIES		
Accounts payable	4,972,683	11,474
Accrued liabilities	2,389,805	-
Accrued interest	152,586	-
Due to other governments	2,121,324	-
Unearned revenue	21,863,047	-
Noncurrent liabilities:		
Due within one year		
Long-term debt	5,191,337	-
Total OPEB liability	464,581	-
Due in more than one year		
Long-term debt	33,143,191	-
Net pension liability	9,960,762	-
Total OPEB liability	<u>15,427,494</u>	<u>-</u>
Total liabilities	<u>95,686,810</u>	<u>11,474</u>
DEFERRED INFLOWS OF RESOURCES		
Pension related	18,306	-
OPEB related	<u>10,263,125</u>	<u>-</u>
Total deferred inflows of resources	<u>10,281,431</u>	<u>-</u>
NET POSITION		
Net investment in capital assets	37,526,467	7,907,176
Restricted for:		
Road and bridge	14,553,868	-
Public safety	1,740,621	-
Health and welfare	2,236,867	-
Law enforcement	2,191,115	-
Technology and security	945,702	-
Records management	5,508,513	-
Other statutorily restricted funds	131,281	-
Debt service	493,705	-
Maintenance and capital projects	11,374,801	62,787
Unrestricted	<u>22,093,416</u>	<u>213,383</u>
Total net position	<u>\$ 98,796,356</u>	<u>\$ 8,183,346</u>

The accompanying notes are an integral part of these financial statements.

ELLIS COUNTY, TEXAS

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2023

Functions/Programs	Expenses	Program Revenue			Net (Expense) Revenue and Changes in Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities	Component Unit Ellis County Rural Rail Transportation District
Primary government						
Governmental activities:						
General government	\$ 28,920,757	\$ 6,493,399	\$ 12,712,563	\$ -	\$ (9,714,795)	\$ -
Judicial	11,997,955	2,273,858	614,136	-	(9,109,961)	-
Public safety	29,827,249	665,109	347,437	-	(28,814,703)	-
Health and welfare	21,361,761	-	13,966,972	-	(7,394,789)	-
Conservation	270,127	-	-	401,514	131,387	-
Roads and highways	11,458,132	2,838,317	726,837	-	(7,892,978)	-
Interest	961,253	-	-	-	(961,253)	-
Total governmental activities	<u>104,797,234</u>	<u>12,270,683</u>	<u>28,367,945</u>	<u>401,514</u>	<u>(63,757,092)</u>	<u>-</u>
Total primary government	<u>\$ 104,797,234</u>	<u>\$ 12,270,683</u>	<u>\$ 28,367,945</u>	<u>\$ 401,514</u>	<u>\$ (63,757,092)</u>	
Component Unit:						
ECRRTD	<u>\$ 544,722</u>	<u>\$ 201,572</u>	<u>\$ 61,288</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (281,862)</u>
Total component unit	<u>\$ 544,722</u>	<u>\$ 201,572</u>	<u>\$ 61,288</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (281,862)</u>
General revenues:						
Taxes:						
Property taxes, levied for general purposes					71,936,792	-
Property taxes, levied for debt service					3,407,079	-
Other taxes					459,759	-
Gain on sale of capital assets					-	-
Miscellaneous revenue					1,198,681	6,000
Investment earnings					<u>5,942,788</u>	<u>13,275</u>
Total general revenues					<u>82,945,099</u>	<u>19,275</u>
Change in net position					19,188,007	(262,587)
Net position - beginning					80,717,988	8,445,933
Prior period adjustment					<u>(1,109,639)</u>	<u>-</u>
Net position - ending					<u>\$ 98,796,356</u>	<u>\$ 8,183,346</u>

The accompanying notes are an integral part of these financial statements.

ELLIS COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

SEPTEMBER 30, 2023

	<u>General</u>	<u>ARPA Grant</u>	<u>Local Provider Participation</u>	<u>Other Governmental Funds</u>	<u>Total Governmental</u>
ASSETS					
Cash and investments	\$ 46,591,660	\$ 24,814,868	\$ 2,236,867	\$ 40,018,094	\$ 113,661,489
Taxes receivable, net of allowance	1,252,830	-	-	474,692	1,727,522
Due from other funds	32,812	150,000	-	1,250,000	1,432,812
Fines receivable	3,988,661	-	-	-	3,988,661
Prepaid items	1,371,435	-	-	-	1,371,435
Total assets	<u>53,237,398</u>	<u>24,964,868</u>	<u>2,236,867</u>	<u>41,742,786</u>	<u>122,181,919</u>
LIABILITIES					
Accounts payable	2,893,960	322,449	-	1,756,274	4,972,683
Accrued liabilities	2,212,880	-	-	176,925	2,389,805
Due to other funds	150,000	1,282,812	-	-	1,432,812
Due to other governments	1,969,836	-	-	151,488	2,121,324
Unearned revenue	-	21,863,047	-	-	21,863,047
Total liabilities	<u>7,226,676</u>	<u>23,468,308</u>	<u>-</u>	<u>2,084,687</u>	<u>32,779,671</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue-property taxes	1,252,831	-	-	474,696	1,727,527
Unavailable revenue-fines	3,990,764	-	-	-	3,990,764
Total deferred inflows of resources	<u>5,243,595</u>	<u>-</u>	<u>-</u>	<u>474,696</u>	<u>5,718,291</u>
FUND BALANCES					
Nonspendable:					
Prepaid items	1,371,435	-	-	-	1,371,435
Restricted for:					
Road and bridge	-	-	-	14,424,304	14,424,304
Public safety	-	1,496,560	-	244,061	1,740,621
Health and welfare	-	-	2,236,867	-	2,236,867
Law enforcement	-	-	-	2,191,115	2,191,115
Technology and security	-	-	-	945,702	945,702
Records management	-	-	-	5,508,513	5,508,513
Other statutorily restricted funds	-	-	-	131,281	131,281
Capital projects	-	-	-	13,884,683	13,884,683
Debt service	-	-	-	568,552	568,552
Assigned:					
Capital projects	-	-	-	1,285,192	1,285,192
Next year's budget	4,294,014	-	-	-	4,294,014
Unassigned	35,101,678	-	-	-	35,101,678
Total fund balances	<u>40,767,127</u>	<u>1,496,560</u>	<u>2,236,867</u>	<u>39,183,403</u>	<u>83,683,957</u>
Total liabilities, fund balances, and deferred inflows of resources	<u>\$ 53,237,398</u>	<u>\$ 24,964,868</u>	<u>\$ 2,236,867</u>	<u>\$ 41,742,786</u>	<u>\$ 122,181,919</u>

The accompanying notes are an integral part of these financial statements.

ELLIS COUNTY, TEXAS

**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION**

SEPTEMBER 30, 2023

Total fund balances, governmental funds	\$ 83,683,957
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the fund financial statements, but are reported in the governmental activities of the Statement of Net Position.	69,990,036
Deferred outflows of resources for pension-related activities are not included in the fund financial statements, but are included in the Statement of Net Position.	9,023,075
Deferred outflows of resources for OPEB-related activities are not included in the fund financial statements, but are included in the Statement of Net Position.	4,108,286
Deferred losses on refunding bonds are not included in the fund financial statements, but are included in the Statement of Net Position.	894,093
Some liabilities, such as long-term bonds payable, leases, subscriptions and compensated absences, are not due and payable in the current period and are not included in the fund financial statements, but are reported in the Statement of Net Position.	
Bonds payable	(26,380,000)
Premiums on bonds	(2,373,593)
Leases	(5,013,803)
Subscriptions	(2,100,148)
Compensated absences	(2,466,984)
Net pension liability	(9,960,762)
Total OPEB liability	(15,892,075)
Interest on long-term debt	(152,586)
The portion of certain receivable not collected soon enough to pay for the current period's expenditures are deferred in the funds.	
Property taxes	1,727,527
Court fines	3,990,764
Deferred inflows of resources for pension-related activities are not included in the fund financial statements, but are included in the Statement of Net Position.	(18,306)
Deferred inflows of resources for OPEB-related activities are not included in the fund financial statements, but are included in the Statement of Net Position.	<u>(10,263,125)</u>
Net position of governmental activities	<u>\$ 98,796,356</u>

The accompanying notes are an integral part of these financial statements.

ELLIS COUNTY, TEXAS

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

GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	General	ARPA Grant	Local Provider Participation	Other Governmental Funds	Total Governmental
REVENUES					
Taxes	\$ 55,846,129	\$ -	-	\$ 19,270,023	\$ 75,116,152
Intergovernmental	1,284,461	12,329,181	13,966,972	2,838,317	30,418,931
Licenses and permits	-	-	-	809,423	809,423
Charges for services	5,910,735	-	-	1,506,261	7,416,996
Fines and forfeitures	1,014,935	-	-	308,104	1,323,039
Investment earnings	2,307,696	1,606,934	88,478	1,939,345	5,942,453
Other revenue	<u>1,061,702</u>	<u>-</u>	<u>-</u>	<u>117,087</u>	<u>1,178,789</u>
Total revenues	<u>67,425,658</u>	<u>13,936,115</u>	<u>14,055,450</u>	<u>26,788,560</u>	<u>122,205,783</u>
EXPENDITURES					
Current:					
General government	19,836,175	2,701,630	-	3,810,836	26,348,641
Judicial	11,344,310	-	-	676,891	12,021,201
Public safety	27,661,190	-	-	32,995	27,694,185
Health and welfare	7,583,820	-	13,804,185	-	21,388,005
Conservation	271,018	-	-	-	271,018
Roads and highways	-	-	-	10,384,891	10,384,891
Debt service:					
Principal	1,481,399	-	-	2,458,692	3,940,091
Interest	239,360	-	-	1,040,948	1,280,308
Capital outlay	<u>2,746,734</u>	<u>-</u>	<u>-</u>	<u>2,776,374</u>	<u>5,523,108</u>
Total expenditures	<u>71,164,006</u>	<u>2,701,630</u>	<u>13,804,185</u>	<u>21,181,627</u>	<u>108,851,448</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(3,738,348)</u>	<u>11,234,485</u>	<u>251,265</u>	<u>5,606,933</u>	<u>13,354,335</u>
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	-	-	-	64,950	64,950
Issuance of right-to-use lease liabilities	483,290	-	-	-	483,290
Transfers in	10,000,000	-	-	4,699,632	14,699,632
Transfers out	<u>(4,699,632)</u>	<u>(10,000,000)</u>	<u>-</u>	<u>-</u>	<u>(14,699,632)</u>
Total other financing sources and uses	<u>5,783,658</u>	<u>(10,000,000)</u>	<u>-</u>	<u>4,764,582</u>	<u>548,240</u>
NET CHANGE IN FUND BALANCES	2,045,310	1,234,485	251,265	10,371,515	13,902,575
FUND BALANCES, BEGINNING	39,723,680	262,075	1,985,602	28,919,664	70,891,021
PRIOR PERIOD ADJUSTMENT	<u>(1,001,863)</u>	<u>-</u>	<u>-</u>	<u>(107,776)</u>	<u>(1,109,639)</u>
FUND BALANCES, ENDING	<u>\$ 40,767,127</u>	<u>\$ 1,496,560</u>	<u>\$ 2,236,867</u>	<u>\$ 39,183,403</u>	<u>\$ 83,683,957</u>

The accompanying notes are an integral part of these financial statements.

ELLIS COUNTY, TEXAS

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**

FOR THE YEAR ENDED SEPTEMBER 30, 2023

Net change in fund balances - governmental funds balance sheet \$ 13,902,575

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

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.

Additions of capital assets 4,530,399
Depreciation (5,241,797)

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

Property taxes 687,949
Court fines 1,026,559

Governmental funds report debt proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of debt principal as an expenditure. In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities.

Issuance of leases (483,290)
Principal repayment 4,057,936
Amortization of premiums and deferred loss on refunding 164,389

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

Accrued interest 154,666
Pension expense 665,495
Other postemployment benefits expense (198,389)
Compensated absences (78,485)

Change in net position of governmental activities \$ 19,188,007

ELLIS COUNTY, TEXAS

STATEMENT OF FIDUCIARY NET POSITION

ALL FIDUCIARY FUNDS

SEPTEMBER 30, 2023

	<u>Custodial Funds</u>
ASSETS	
Cash and investments	\$ 18,874,315
Total assets	<u>18,874,315</u>
LIABILITIES	
Due to other governmental agencies	7,409,787
Total liabilities	<u>7,409,787</u>
NET POSITION	
Restricted for:	
Individuals and organizations	<u>11,464,528</u>
Total net position	<u>\$ 11,464,528</u>

ELLIS COUNTY, TEXAS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

ALL FIDUCIARY FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Custodial Funds</u>
ADDITIONS	
Property tax collections	\$ 538,473,321
Vehicle registration fees	152,339,853
Registry funds	9,462,847
Judicial and statutory fees	50,856
Forfeitures collected	481,732
CJAD and TJJD receipts	6,457,433
Collateral and bonds	673,060
Inmate commissary deposits	1,619,180
Seizures by law enforcement	422,692
Levees	206,017
Other	231,742
Investment earnings	259,917
Total additions	<u>710,678,650</u>
DEDUCTIONS	
Property taxes remitted to ther governments	539,007,427
Vehicles registration fees	152,069,843
Registry funds	10,603,633
Judicial and statutory fees	180,620
Forfeitures remitted	420,162
CJAD and TJJD disbursements	6,312,765
Collateral and bonds	189,724
Inmate commisary funds remitted	1,642,904
Seizures by law enforcement	427,614
Other	147,510
Levees	199,971
Total deductions	<u>711,202,173</u>
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	(523,523)
NET POSITION, BEGINNING	<u>11,988,051</u>
NET POSITION, ENDING	<u>\$ 11,464,528</u>

The accompanying notes are an integral part of these financial statements.

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ELLIS COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Ellis County is a political subdivision of the State of Texas. The County provides a full range of services authorized by statute. Such services include general governmental services such as recording and licensing, maintaining the County and district court systems, maintaining public facilities, ensuring public safety, maintaining public health and welfare, aiding conservation, and maintaining County roads and bridges. As required by generally accepted accounting principles, these financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are in substance part of the government's operations and so data from those units are combined with data of the primary government. Each discretely presented component unit, on the other hand, is reported in a separate column in the combined financial statements to emphasize it is legally separate from the government. Ellis County does not have any blended component units. The Commissioners' Court, consisting of four Commissioners and the County Judge, all elected by the voters of Ellis County, is the policy-making body of the County, which operates under provisions of state statutes.

Discretely Presented Component Unit: The Ellis County Rural Rail Transportation District (the District) was created by the Commissioners' Court of Ellis County in 1998 to promote development, financing, maintenance and operations of new and existing rail systems in Ellis County. The District is a public body and exists pursuant to Tex. Rev. Civ. Stat. Ann Art. 6550C, as amended. Principal offices of the District are located at 101 W. Main Street, Waxahachie, Texas 75165. Responsibility for the management, control, and operations of the District is vested in a five-member board appointed by the Ellis County Commissioner's Court at will. The District is considered to be a component unit of Ellis County. There are separately issued financial statements for the District. The reports may be obtained at the request of Ellis County management.

B. Basis of Presentation

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds, while business- type activities incorporate data from the County's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The County does not have any business- type activities or internal service funds.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non- fiduciary activities of the primary government. Governmental activities, which normally are supported by taxes, intergovernmental revenue, fines and fees are reported separately from business- type activities, which rely primarily on fees and charges from services provided for support. As previously mentioned, Ellis County has no business- type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenue. Direct expenses are those that are clearly identifiable with a specific function or segment. Certain indirect costs have been included as part of the program expenses reported for the various functional activities. Program revenue includes 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenue are reported instead as general revenue. The fund financial statements provide information about the County's funds. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. The County has no proprietary funds at this time. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be available when it is collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenue to be available if collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County.

The County reports the following major governmental funds:

The **General Fund** is the primary operating fund to the County. All general tax revenues and other receipts that are not allocated by law, by budget, or by contractual agreement to some other fund are accounted for in this fund. General operating expenditures and capital improvement costs that are not paid through other funds are paid from the General Fund.

The **ARPA Grant Fund** is used for the receipt and expenditure of funds received under the American Rescue Plan Act.

The **Local Provider Participation Fund** accounts for mandatory payments authorized under Texas Health and Safety Code Chapter 296A. These mandatory payments from institutional healthcare providers are used to fund the nonfederal share of Medicaid supplemental payment program payments.

Additionally, the government reports the following fund types:

Governmental Funds:

The **Special Revenue Funds** are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are restricted to expenditures for specific purposes. Included as a Special Revenue Fund is the Road and Bridge Funds which accounts for revenues and expenditures specifically designated for the maintenance and construction of County roads and bridges.

The **Debt Service Fund** is used to account the accumulation of resources for, and payment of interest and principal on, the County's general long- term bonded debt.

The **Capital Projects Fund** is used to account for all resources used in the acquisition and construction of major capital facilities other than road and bridge maintenance and construction.

Fiduciary fund:

Custodial Funds account for assets held by the County in a custodial capacity. The Funds are reported using the economic resources measurement focus and the accrual basis of accounting, as are proprietary funds and government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments between various functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenue includes all taxes.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first and then unrestricted resources as they are needed.

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position or Equity

1. Deposits and Investments

Investments for the County are reported at fair value, except for the position in investment pools. The County's investment in pools are reported at the net asset value per share (which approximates fair value) even though it is calculated using the amortized cost method.

The County maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the combined financial statements as cash and investments. The County's cash and investments are considered as cash equivalents as they can be readily converted to cash at their carrying value.

2. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of inter- fund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

All property tax receivables are shown net of an allowance for uncollectible accounts. The property tax receivable allowance is estimated by a historical analysis of the collectability of property taxes.

3. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure (e.g. roads, bridges, sidewalks, and similar items), are reported in the governmental column in the government-wide financial statements. The County defines capital assets 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 acquisition value, which is the price that would be paid to acquire an asset with equivalent service potential at the acquisition date.

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.

Property, plant, and equipment are depreciated using the straight- line method over the following useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	20 - 50
Improvements	20 - 50
Equipment	5 - 20
Infrastructure (streets and drainage)	35 - 50
Right-to-use equipment	1 - 5

4. *Compensated Absences*

It is the government’s policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vacation pay is accrued when incurred in the government-wide financial statements. The general fund typically has been used in prior years to liquidate the liability for compensated absences.

5. *Pensions*

For purposes of measuring the net pension liability, pension- related deferred outflows and inflows of resources, and pension expense, County- specific information about its Fiduciary Net Position in the Texas County and District Retirement System (TCDRS) and additions to/deductions from the County’s Fiduciary Net Position have been determined on the same basis as they are reported by TCDRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. Information regarding the County’s Total Pension Liability is obtained from TCDRS through a report prepared for the County by the TCDRS consulting actuary.

6. *Postemployment Benefits Other than Pensions (OPEB)*

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

7. *Bonds Payable*

In the government-wide financial statements, bonds payable are reported as noncurrent liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight- line method. Bonds payable are reported net of the applicable bond premium or discount. The government has no business-type activities.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

9. *Leases & Subscriptions*

The County is a participant in noncancellable lease of equipment and subscription-based IT arrangements (SBITAs). The County recognizes liabilities and intangible right-to-use assets (assets) in the government-wide financial statements.

At the commencement of a lease or SBITA, the County initially measures a liability at the present value of payments expected to be made during the term of the agreement. Subsequently, the liability is reduced by the principal portion of payments made. The asset is initially measured as the initial amount of the liability, adjusted for payments made at or before the agreement’s commencement date, plus certain initial direct costs. Subsequently, the asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases and SBITAs include how the County determines (1) the discount rate it uses to discount the expected payments to present value, (2) agreement term, and (3) agreed-upon payments.

- The County uses the interest rate charged by the vendor as the discount rate. When the interest rate charged by the vendor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate.
- The agreement term includes the noncancellable period of the lease or SBITA.
- The payments included in the measurement of the liability are composed of fixed payments and purchase option price that the County is reasonably certain to exercise.

The County monitors changes in circumstances that would require a remeasurement of its leases and SBITAs and will remeasure the assets and liabilities if certain changes occur that are expected to significantly affect the amount of the liabilities.

Lease and SBITA assets are reported with other capital assets and the liabilities are reported with long term debt on the statement of net position.

10. *Deferred outflows/inflows of resources*

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has the following items that qualify for reporting in this category:

- Deferred charges on refunding bonds - A deferred charge on refunding results from the difference in carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.
- Pension and OPEB contributions after measurement date - These contributions are deferred and recognized in the following fiscal year.
- Difference in expected and actual pension and OPEB experience - This difference is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.

In addition to liabilities, the statement of financial position and/or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

The County has the following types of items that qualify for reporting in this category.

- Unavailable revenue is reported only in the governmental funds balance sheet. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.
- Difference in projected and actual earnings on pension assets - This difference is deferred and amortized over a closed five-year period.
- Difference in expected and actual pension and OPEB experience - This difference is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.

11. Net Position Flow Assumption

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

12. Fund Balance Flow Assumption

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

13. Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The County itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The Ellis County Commissioners' Court passed a policy to set the target level of unassigned General Fund Balance at 90 days of budgeted General Fund expenditures for any given fiscal year. When excess Unassigned Fund Balance becomes available, it may be utilized for one-time, non-recurring expenditures such as purchases of real estate, right of way, permanent improvement needs, or capital assets; however, it cannot be used to justify increased overhead levels of future maintenance and operating costs. The primary mechanisms for keeping the fund balance target level are a) controlling Ellis County expenditures, b) setting proper tax rates or other methods of funding.

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by formal action of the County's highest level of decision-making authority. The Commissioner's Court (Commissioners) is the highest level of decision-making authority for the County that can, by the adoption of a minute order prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the minute order remains in place until a similar action is taken (the adoption of another minute order) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as committed. The Commissioners' Court has by resolution authorized the County Auditor to assign fund balance. The Commissioners' Court may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, additional action is essential to either remove or revise a commitment.

14. Insurance

The County maintains third-party insurance coverage for general liability, property, automobile liability, public official liability, and worker's compensation. The County also provides group health insurance coverage for full-time employees. There was no significant change in coverage from the prior year. Settlements have not exceeded insurance coverage for any of the past five fiscal years.

15. Change in Accounting Principle

GASB Statement No. 96, *Subscription-based IT Arrangements*, was adopted effective October 1, 2022. The statement addresses accounting and financial reporting for subscription agreements. Statement No. 96 establishes standards for recognizing and measuring assets, liabilities, deferred outflows of resources, deferred inflows of resources, and revenues and expenses related to subscription-based IT arrangements in the basic financial statements, in addition to requiring more extensive note disclosures. The adoption of this standard did not result in a restatement of the beginning fund balance or net position, but assets and liabilities were recognized, and more extensive note disclosures were required.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets, as required by state statute, are adopted on a basis consistent with generally accepted accounting principles for all governmental funds, except the Fiduciary Funds. All annual appropriations lapse at year-end.

The government's department heads may make transfers of appropriations within a department. Transfers of appropriation between departments require the approval of the governing council. The legal level of control is exercised at the department level. State law provides that amendments approved by the Commissioners' Court may be made to the original budget provided that funds are available for the added disbursements. The original approved budget is issued in a separate report. Reported budgeted amounts reflect the budget as originally adopted and all budget amendments approved by the Commissioners' Court.

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

The Public Funds Investment Act (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports, and establishment of appropriate policies. Among other things, it requires the County to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, and (9) bid solicitation preferences for certificates of deposit. Statutes authorize the County to invest in (1) obligations of the U. S. Treasury, certain U. S. Agencies, and the State of Texas; (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers' acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, and (10) common trust funds. The Act also requires the County to have independent auditors perform test procedures related to investment practices as provided by the Act. The County is in substantial compliance with the requirements of the Act and with local policies.

The County participates in five Local Government Investment Pools: TexPool, TexSTAR, Lone Star, Texas Class and Texas Range. The State Comptroller oversees TexPool, with a third party managing the daily operations of the pool under contract. Although there is no regulatory oversight over TexSTAR, a Board, consisting of three directors representing participants, one from a management service providing investment services and one from a company providing participant service and marketing to the Board, maintains oversight responsibility. Lone Star, Texas Class, and Texas Term are overseen by a Governing Board consisting of individuals elected from participating government entities in the pool.

The County invests in all five pools to provide its primary liquidity needs. All are local government investment pools established in conformity with the Inter- local Cooperation Act, Chapter 791 of the Public Funds Investment Act, Chapter 2256 of the Code. These pools are a conglomeration of local governments investing in investments approved by the Public Funds Investment Act. Such funds allow shareholders the ability to deposit or withdraw funds on a daily basis. Interest rates are adjusted daily.

Regulatory oversight for the operations of this external investment pool is found in the Public Funds Investment Act of the State of Texas. Required oversight for pools includes compliance with investment guidelines, annual independent audits, and the establishment of oversight boards.

In compliance with the Public Funds Investment Act, the County has adopted a deposit and investment policy. That policy does address the following risks:

Interest Rate Risk: In accordance with the County's investment policy, the County manages its exposure to declines in fair values by limiting the maximum allowable stated maturity of any individual investment to two years and the weighted average maturity of its pooled investments to 90 days or less, dependent on market conditions.

Custodial Credit Risk: In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require that all deposits in financial institutions be fully collateralized by U.S. Government obligations or its agencies and instrumentalities or direct obligations of Texas or its agencies and instrumentalities that have a fair value of not less than the principal amount of deposits. As of September 30, 2023, all of the County's \$1,674,724 deposit balance was covered by FDIC insurance or collateralized with securities held by the pledging financial institution.

Credit Risk: It is the County's policy to limit investments to investment types with an investment quality rating no lower than AAA or AAA-m or an equivalent rating by at least one nationally recognized rating service or no lower than investment grade by at least one nationally recognized rating service with a weighted average maturity no greater than 90 days.

Concentration of Credit Risk: The government's investment policy requires the County to diversify its portfolio to minimize the risk of loss resulting from over concentration of assets in a specific maturity, a specific issuer, or a specific class of investments.

Under provisions of state and local statutes, the County's investment policies, and provisions of the County's depository contracts with an area financial institution, the County is authorized to place available deposits and investments in the following:

1. Obligations of the U. S., its agencies and instrumentalities;
2. Certificates of Deposit issued by state and national banks or savings or loan associations domiciled in this state that are guaranteed or insured by the Federal Deposit Insurance Corporation or collateralized in accordance with Section 2256.09, the Texas Government Code;
3. Commercial paper that has a maturity of 270 days or less and is rated at least an A-1 or P-1 or an equivalent rating by at least two nationally recognized credit rating agencies or one nationally recognized credit rating and is fully secured by an irrevocable letter of credit issued by a bank organized and existing under the laws of the United States or any state;
4. No-load money market mutual funds; and
5. TexPool, Lone Star Investment Pool, TexStar, Investors Cash Trust and Texas Class.

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. Accounting standards provide a framework for measuring fair value which establishes a three-level fair value hierarchy that describes the inputs that are used to measure assets and liabilities.

- Level 1 inputs are quoted prices (unadjusted) for identical assets or liabilities in active markets that a government can access at the measurement date.
- Level 2 inputs are inputs—other than quoted prices included within Level 1—that are observable for an asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for an asset or liability.

The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. If a price for an identical asset or liability is not observable, a government should measure fair value using another valuation technique that maximizes the use of relevant observable inputs and minimizes the use of unobservable inputs. If the fair value of an asset or a liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

All of the County's fair value investments are valued at level 2 and by present value of expected future cash flow model.

As of September 30, 2023, the County had cash and investment balances and credit rating and weighted average maturity of such investments as follows:

<u>Investment Type</u>	<u>Cash and investments</u>	<u>% of total Portfolio</u>	<u>Weighted Average Maturity (Days)</u>	<u>Credit Rating</u>
Cash:				
Cash in bank	\$ 7,310,910	N/A	N/A	N/A
Total cash	<u>7,310,910</u>			
Investments:				
<u>Certificates of deposit</u>				
Ameriprise	12,202,906	11.47%	279	N/A
Financial Northeastern Securities	<u>5,181,085</u>	4.87%	442	
Subtotal	<u>17,383,991</u>			
<u>Local government investment pools</u>				
Texas Class	7,843,185	7.37%	40	AAAm
TexStar	7,554,368	7.10%	29	AAAm
Texas Range	1,691,224	1.59%	40	AAAm
TexPool Prime	35,809,413	33.67%	26	AAAm
Lone Star	<u>36,068,398</u>	33.91%	21	AAAm
Subtotal	<u>88,966,588</u>			
Total Investments	<u>106,350,579</u>			
Total Cash and Investments	<u>\$ 113,661,489</u>			

B. Property Taxes

Property taxes attach as liens on the property as of January 1. Taxes are levied on October 1, and are due by January 31, and become delinquent on February 1. County property tax revenues are recognized when levied to the extent that they result in available spendable resources. The County is permitted by Section 9 of the Texas Constitution to levy taxes up to \$.80 per \$100 of assessed valuation for general government services, permanent improvement, road and bridge, and jury fund purposes other than the payment of principal and interest on long-term debt and in unlimited amounts for the payment of principal and interest on long-term debt. The combined tax rate to finance general government services, permanent improvements, road and bridge, and jury fund purposes including payment of principal and interest on long-term debt for the year ended September 30, 2023, was \$0.339338 per \$100 of assessed valuation.

1. The County's Tax Collector acts as an agent in the billing and collecting of taxes for other taxing authorities. These transactions are recorded in a fiduciary account.
2. The tax rates for the County are as follows:

	<u>Rate Per \$100</u>
Interest and Sinking (Debt Rate)	0.013201
Operations Rate	0.025980
Farm to Market Rate	<u>0.022866</u>
Total Tax Rate	<u>0.339338</u>

C. RECEIVABLES

Receivables as of year-end for the government's individual major funds and nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	General	Nonmajor Funds	Total
Receivables:			
Taxes	\$ 1,495,381	\$ 566,597	\$ 2,061,978
Fines and fees	39,908,159	-	39,908,159
Gross receivables	<u>41,403,540</u>	<u>566,597</u>	<u>41,970,137</u>
Less: allowance for uncollectibles	<u>(36,162,049)</u>	<u>(91,905)</u>	<u>(26,943,045)</u>
 Total	 <u>\$ 5,241,491</u>	 <u>\$ 474,692</u>	 <u>\$ 15,027,092</u>

D. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2023, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 2,010,679	\$ 391,085	\$ -	\$ 2,401,764
Construction in progress	2,468,470	1,232,143	-	3,700,613
Total assets not being depreciated	<u>4,479,149</u>	<u>1,623,228</u>	<u>-</u>	<u>6,102,377</u>
Capital assets, being depreciated:				
Buildings and improvements	98,782,946	41,090	-	98,824,036
Machinery and equipment	28,969,651	2,542,793	(219,537)	31,292,907
Right-to-use equipment	4,845,516	312,840	(526,675)	4,631,681
Right-to-use software	2,345,502	-	-	2,345,502
Total capital assets being depreciated	<u>134,943,615</u>	<u>2,896,723</u>	<u>(746,212)</u>	<u>137,094,126</u>
Less accumulated depreciation:				
Buildings and improvements	49,886,446	2,899,577	-	52,786,023
Machinery and equipment	16,080,358	2,051,410	(219,537)	17,912,231
Right-to-use equipment	2,744,078	18,183	(526,675)	2,235,586
Right-to-use software	-	272,627	-	272,627
Total accumulated depreciation	<u>68,710,882</u>	<u>5,241,797</u>	<u>(746,212)</u>	<u>73,206,467</u>
 Total capital assets, being depreciated, net	 <u>66,232,733</u>	 <u>(2,345,074)</u>	 <u>-</u>	 <u>63,887,659</u>
 Total capital assets, net	 <u>\$ 70,711,882</u>	 <u>\$ (721,846)</u>	 <u>\$ -</u>	 <u>\$ 69,990,036</u>

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

Governmental activities:	
General government	\$ 1,710,363
Judicial	74,161
Public safety	2,341,831
Roads and highways	<u>1,115,442</u>
Total	<u>\$ 5,241,797</u>

E. INTERFUND BALANCES AND TRANSACTIONS

Interfund balances during the year ended September 30, 2023, consisted of the following amounts. The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Receivable Fund	Payable Fund	Amount
Nonmajor Governmental General Fund	American Rescue Plan American Rescue Plan	\$ 1,250,000 32,812
American Rescue Plan	General Fund	<u>150,000</u>
Total		<u>\$ 1,432,812</u>

Interfund transfers during the year ended September 30, 2023, consisted of the following amounts:

Transfer From	Transfer To	Amount	Explanation
General fund American Rescue Plan	Nonmajor governmental General fund	\$ 4,699,632 <u>10,000,000</u>	Supplement fund resources Grant funds
Total		<u>\$ 14,699,632</u>	

F. LONG-TERM LIABILITIES

Changes in Long-term Liabilities

Changes in long-term liabilities for the year ended September 30, 2023, are as follows:

Description	Beginning Balance	Additions	Retirements	Ending Balance	Due within One year
<u>Governmental activities:</u>					
Refunding bonds	\$ 28,755,000	\$ -	\$ 2,375,000	\$ 26,380,000	\$ 2,495,000
Premium on issuance	2,637,326	-	263,733	2,373,593	-
Leases	5,850,250	483,290	1,319,737	5,013,803	1,836,647
Subscriptions	2,345,502	-	245,354	2,100,148	242,944
Compensated absences	<u>2,388,499</u>	<u>2,784,309</u>	<u>2,705,824</u>	<u>2,466,984</u>	<u>616,746</u>
Total	<u>\$ 41,976,577</u>	<u>\$ 3,267,599</u>	<u>\$ 6,909,648</u>	<u>\$ 38,334,528</u>	<u>\$ 5,191,337</u>

General Obligation Bonds

General Obligation Refunding Bonds are direct obligations of the County with the County's full faith and credit pledged towards payments of those obligations. Principal and interest payments on the County's bonded debt are secured solely by ad valorem taxes levied on all taxable property within the County. Bond premiums and deferred losses on refunding bonds are amortized using the effective interest method.

The County has one General Obligation Refunding bond, dated October 25, 2016, due in annual installments through February 2032, bearing interest at rates of 2% to 5%. Interest expense for the year was \$1,037,262.

The annual requirements to pay principal and interest on the bonds payable outstanding as of September 30, 2023, are as follows:

Year Ending September 30,	Refunding Bonds		Total Requirements
	Principal	Interest	
2024	\$ 2,495,000	\$ 91,513	\$ 2,586,513
2025	2,625,000	787,512	3,412,512
2026	2,725,000	691,231	3,416,231
2027	2,810,000	604,375	3,414,375
2028	2,925,000	489,675	3,414,675
2029-2032	<u>12,800,000</u>	<u>856,138</u>	<u>13,656,138</u>
Total	<u>\$ 26,380,000</u>	<u>\$ 3,520,444</u>	<u>\$ 29,900,444</u>

Lease Liabilities

The County has entered into multiple lease agreements as a lessee. The leases allow the County the right to use equipment over the term of the lease. The details of the outstanding leases are as follows:

Lease Description	Amount Payable	Interest Expense
Governmental Activities:		
Vehicle leases in 24-48 monthly installments payable annually of \$3,673 - \$18,876, including interest rates of 0.2480% - 6.4500%, with the final payments in January 2025 - April 2026.	\$ 1,490,238	\$ 63,829
Motorola Solutions radio lease payable in 8 annual installments of \$562,787, including interest of 2.87%, with the final payment in November 2029.	<u>3,523,565</u>	<u>114,006</u>
Total	\$ <u>5,013,803</u>	\$ <u>177,835</u>

The annual requirements to pay principal and interest on the subscription liabilities outstanding as of September 30, 2023, are as follows:

Year Ending September 30,	Leases		Total Requirements
	Principal	Interest	
2024	\$ 1,836,647	\$ 133,717	\$ 1,970,364
2025	1,175,572	104,260	1,279,832
2026	635,211	67,255	702,466
2027	516,985	45,802	562,787
2028	531,822	30,965	562,787
2029-2030	<u>317,566</u>	<u>15,701</u>	<u>333,267</u>
Total	\$ <u>5,013,803</u>	\$ <u>397,700</u>	\$ <u>5,411,503</u>

Subscription Liabilities

The County has entered into multiple subscription agreements. The agreements allow the County the right to use software for the term of the agreement. The details of the outstanding subscriptions are as follows:

Subscription Description	Amount Payable	Interest Expense
Governmental Activities:		
119 month subscription for the use of Motorola Solutions Flex Software. An initial subscription liability was recorded in the amount of \$1,981,389. The County is required to make annual fixed payments of \$232,180. The subscription has an interest rate of	\$ 1,813,668	\$ 64,560
60 month subscription for the use of Axon Vehicle Software License. An initial subscription liability was recorded in the amount of \$364,114. The County is required to make annual fixed payments of \$84,225. The subscription has an interest rate of 3.3050%.	<u>286,480</u>	<u>-</u>
Total	\$ <u>2,100,148</u>	\$ <u>64,560</u>

The annual requirements to pay principal and interest on the subscription liabilities outstanding as of September 30, 2023, are as follows:

Year Ending September 30,	Subscriptions		Total Requirements
	Principal	Interest	
2024	\$ 242,944	\$ 73,835	\$ 316,779
2025	258,574	65,380	323,954
2026	274,968	56,375	331,343
2027	292,161	46,793	338,954
2028	232,552	36,608	269,160
2029-2031	<u>798,949</u>	<u>57,957</u>	<u>856,906</u>
Total	\$ <u>2,100,148</u>	\$ <u>336,948</u>	\$ <u>2,437,096</u>

G. RISK MANAGEMENT AND CONTINGENT LIABILITIES

Ellis County is exposed to various risks of loss relating to general liability, the accidental loss of real and personal property, damage to County assets, errors and omissions, and personnel risks that relate to workers' compensation. The County carries commercial insurance in order to manage the above-listed risks. Amounts of coverage for the above types of risk have not been subject to a significant reduction in the past year. The amounts of settlements have not exceeded insurance coverage in the past three years.

Health Care Coverage

During the year ended September 30, 2023, employees of the County were covered by a health insurance plan (the "Plan"). The County contributed all but \$40 of the monthly premium for each employee of the Plan. Employees, at their option, authorized payroll withholdings to pay contributions for dependents. All contributions were paid to a Preferred Provider Organization. The Plan was authorized by Article 3.51-2, Texas Insurance Code, and was documented by contractual agreement. The contract between the County and the licensed insurer is renewable, and terms of coverage and contribution costs are included in the contractual provisions.

Litigation

Various claims and lawsuits are pending against the County. The evaluation of County management is that any liability to the County relating to such claims and lawsuits will not have a material impact on the County's financial position. Historically, the County has not incurred significant losses from claims or lawsuits which arise during the ordinary course of business.

Grants

The County has received Federal and State financial assistance in the form of grants and entitlements that are subject to review and audit by the grantor agencies. Such audits could result in requests for reimbursement by the grantor agencies for expenditures disallowed under terms and conditions specified in the grant agreements. In the opinion of County management such disallowance, if any, will not be significant to the County's financial position.

H. DEFINED BENEFITS PENSION PLAN

The County participates in a defined benefit pension plan in the statewide Texas County and District Retirement System ("TCDRS"). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent, multiple- employer, public employee retirement system consisting of nontraditional defined benefit pension plans. TCDRS issues a publicly available annual comprehensive financial report (ACFR) that can be obtained at www.tcdrs.org.

All full and part- time non- temporary employees participate in the plan, regardless of the number of hours they work in a year. Employees in temporary positions are not eligible for membership.

Benefits Provided

TCDRS provides retirement, disability and survivor benefits for all eligible employees. Benefit terms are established by the TCDRS Act. The benefit terms may be amended as of January 1, each year, but must remain in conformity with the Act.

Members can retire at age 60 and above with 8 or more years of service, with 20 years of service regardless of age, or when the sum of their age and years of service equals 75 or more.

Members are vested after eight 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.

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 governing body of the employer within the actuarial 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. By law, employee accounts earn 7% interest. 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.

Employees Covered by Benefit Terms

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

Inactive employees or beneficiaries currently receiving benefits	359
Inactive employees entitled to but not yet receiving benefits	567
Active employees	<u>584</u>
Total	<u>1,510</u>

Contributions

The contribution rates for employees in TCDRS are either 4%, 5%, 6%, or 7% of employee gross earnings, as adopted by the employer's governing body. Participating employers are required to contribute at actuarially determined rates to ensure adequate funding for each employer's plan. Under the state law governing TCDRS, the contribution rate for each entity is determined annually by the actuary and approved by the TCDRS Board of Trustees. The replacement life entry age actuarial cost method is used in determining the contribution rate. The actuarially determined rate is the estimated amount necessary to fund benefits in an orderly manner for each participant over his or her career so that sufficient funds are accumulated by the time benefit payments begin, with an additional amount to finance any unfunded accrued liability.

Employees for the County were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the County were 11.90% and 11.19% in calendar years 2022 and 2023, respectively. The County's contributions to TCDRS for the year ended September 30, 2023 were \$5,102,110 and were equal to the required contributions.

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.

Actuarial Assumptions

The Total Pension Liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Overall payroll growth	3.0% per year
Investment rate of return	7.50% , net of investment expenses, including inflation

Mortality rates for active members, retirees, and beneficiaries were based on the following:

Depositing members	135% of Pub-2010 General Employees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Employees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Service retirees, beneficiaries and non-depositing members	135% of Pub-2010 General Retirees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Disabled retirees	160% of Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for males and 125% Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010

All actuarial assumptions that determined the total pension liability as of December 31, 2022 were based on the results of an actuarial experience study over the years 2017 - 2021, except where required to be different by GASB 68. The economic assumptions were reviewed at the March 2021 TCDRS Board of Trustees meeting and revised assumptions were adopted. The assumptions are reviewed annually for continued compliance with the relevant standards of practice.

The long- term expected rate of return on pension plan investments is 7.6%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TCDRS Board of Trustees.

The long- term expected rate of return on TCDRS is determined by adding inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions and information below is based on January 2022 information for a 10-year time horizon. The TCDRS Board of Trustees adopted the current assumption at their March 2021 meeting. The assumption for long- term expected return is reviewed annually for continued compliance with the relevant actuarial standards of practice. Milliman relies on the expertise of Cliffwater in this assessment.

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

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

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

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

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

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

Discount Rate

The discount rate used to measure the Total Pension Liability was 7.60%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in the 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.

Changes in the Net Pension Liability

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at 12/31/2021	\$ 138,363,748	\$ 146,167,273	\$ (7,803,525)
Changes for the year:			
Service cost	4,513,911	-	4,513,911
Interest on total pension liability (1)	10,617,046	-	10,617,046
Effect of plan changes	515,075	-	515,075
Effect of economic/demographic gains	1,084,812	-	1,084,812
Refund of contributions	(386,945)	(386,945)	-
Benefit payments	(6,091,037)	(6,091,037)	-
Administrative expenses	-	(81,255)	81,255
Member contributions	-	2,428,623	(2,428,623)
Net investment income	-	(8,650,653)	8,650,653
Employer contributions	-	5,011,758	(5,011,758)
Other (2)	-	258,084	(258,084)
Balance at 12/31/2022	<u>\$ 148,616,610</u>	<u>\$ 138,655,848</u>	<u>\$ 9,960,762</u>

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

⁽²⁾ Reflects plan changes adopted effective in 2023.

Sensitivity Analysis

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 (6.6%) or 1-percentage- higher (8.6%) than the current rate:

	1% Decrease 6.6%	Current Discount Rate 7.6%	1% Increase 8.6%
Total pension liability	\$ 16,963,813	\$ 148,616,612	\$ 131,158,226
Fiduciary net position	<u>138,655,850</u>	<u>138,655,850</u>	<u>138,655,850</u>
Net pension liability/(asset)	<u>\$ (121,692,037)</u>	<u>\$ 9,960,762</u>	<u>\$ (7,497,624)</u>

Pension Plan Fiduciary Net Position

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

Pension Expense and Deferred Outflows of Resources Related to Pensions

For the year ended September 30, 2023, the County recognized a pension expense of \$4,628,195. At September 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 1,052,049	\$ 18,306
Changes of assumptions	1,951,086	-
Net difference between projected and actual earnings	2,984,297	-
Contributions made subsequent to measurement date	3,035,643	-
Total	<u>\$ 9,023,075</u>	<u>\$ 18,306</u>

The amounts reported as deferred outflows of resources related to pension resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the next fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources, excluding contributions made subsequent to the measurement date, will be recognized in pension expenses as follows:

For the Year Ended September 30,	
2024	(917,337)
2025	(917,336)
2026	(988,604)
2027	(1,035,568)
2028	(925,510)
Thereafter	(1,817,588)

I. OTHER POST-EMPLOYMENT BENEFITS (OPEB)

Plan Description

The County offers its retired employees health insurance benefits through a single-employer defined benefits OPEB plan, under County policy. This plan is administered by the County and it has the authority establish and amend the benefit terms and financing arrangements. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statements No. 75.

Benefits and Contributions

Under the existing plan, the County will provide subsidized medical and dental insurance benefits if they meet certain conditions and elect to participate. The following conditions must be met:

- Must be drawing a monthly annuity from the Texas County & District Retirement System and have retired directly from active employment with Ellis County.
- Can continue medical and dental benefits that were in effect on date of retirement.
- No open enrollment opportunity (can drop coverage at any time, but cannot add).
- Beneficiary can continue enrollment in the plan as long as the participant is drawing a monthly annuity.

Retirement under TCDRS is the attainment of 20 years of service, any age with 20 years of service, or 8 years of service and age 60. Employees retiring early under retirement conditions or who terminate employment are not eligible for retiree health benefits. Survivors of employees who die while actively employed are not eligible for retiree health care benefits. Employees who retire under a disability retirement must meet the eligibility requirements stated above to be eligible for health care benefits. Spouses and the dependents of retired employees are eligible to continue health care, dental and vision benefits, or Medicare Supplement with payment of 100% of premiums, until the death of the retiree. Upon the death of the retiree, all benefits cease. Retirees are required to enroll in the Medicare, once eligible. Retirees who decide to opt out of the health care plan are not eligible to opt back.

Retirees are responsible for the payment of premiums for any dependent coverage, and the County pays the retirees premiums. The County's contributions to the OPEB for the fiscal year ended September 30, 2023, were \$464,581, which equal benefit payments for retirees.

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

Inactive employees or beneficiaries currently receiving benefits	40
Active members	<u>423</u>
Total	<u>463</u>

Actuarial Methods and Assumptions

Significant methods and assumptions were as follows:

Actuarial Valuation Date	December 31, 2021
Actuarial Cost Method	Individual Entry-Age Normal
Discount rate	4.05% as of December 31, 2022
Inflation Rate	2.50%
Salary Increases	.40% to 5.25%, not including wage inflation of 3.00%
Demographic Assumptions	Based on the experience study covering the four-year period ending December 31, 2020 as conducted for the Texas County and District Retirement System (TCDRS)
Mortality	For healthy retirees, the Pub-2010 General Retirees Tables for males and females are used with male rates multiplied by 135% and female rates multiplied by 120%. Those rates are projected on a fully generational basis based on 100% of the ultimate rates of mortality improvement scale MP-2021.
Health care cost trend rates	Medical and Drug: Initial rate of 7.00% declining to an ultimate rate of 4.15% after 13 years. Medicare Supplement: Initial rate of 5.30% declining to an ultimate rate of 4.15% after 12 years.
Participation rates	45% for employees who retire prior to the attainment of age of 65; 30% for employee who are at least 65 years old at retirement; 33% of pre-65 retirees with health coverage are assumed to discontinue their coverage at age 65.
Notes:	The discount rate changed from 2.00% as of December 31, 2020 to 1.84% as of December 31, 2021. The demographic and salary increase assumptions were updated to reflect the 2021 TCDRS experience study and the methodology for determining service cost was updated to accrue the benefit over each employee's service with Ellis County. Additionally, updates were made to reflect requiring members to enroll in Medicare once eligible, and to change the Medicare benefit offering from continuing on the County's plan over to a choice of Medicare Supplements.

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

For plans that do not have formal assets, the discount rate should equal the tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date. For the purpose of this valuation, the municipal bond rate is 1.84% (based on the daily rate closest to but not later than the measurement date of the Fidelity "20-Year Municipal GO AA Index").

Changes in the Total OPEB Liability

The County's total OPEB liability of was measured as of September 30, 2023, and was determined by an actuarial valuation as of December 31, 2022.

Balance at 12/31/2021	\$ 19,712,523
Changes for the year:	
Service cost	1,240,012
Interest on the total liability	369,844
Difference between expected and actual experience	(93,007)
Changes in assumptions	(4,872,716)
Benefit payments	<u>(464,581)</u>
Net change in total OPEB liability	<u>(3,820,448)</u>
Balance at 12/31/2022	<u>\$ 15,892,075</u>

Changes of assumptions reflect a change in the discount rate from 1.81% as of December 31, 2020 to 4.05% as of December 31, 2021.

Discount Rate Sensitivity Analysis

The following schedule shows the impact of the total OPEB liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (1.84%) in measuring the total OPEB liability.

	<u>1% Decrease in Discount Rate (3.05%)</u>	<u>Discount Rate (4.05%)</u>	<u>1% Increase in Discount Rate (5.05%)</u>
Total OPEB liability	\$ 17,868,076	\$ 15,892,075	\$ 14,218,676

Healthcare Cost Trend Rate Sensitivity Analysis

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

	<u>1% Decrease</u>	<u>Current Healthcare Cost Trend Rate Assumption</u>	<u>1% Increase</u>
County's total OPEB liability	\$ 13,759,278	\$ 15,892,075	\$ 18,511,644

OPEB Expense and Deferred Outflows of Resources Related to OPEB

For the year ended September 30, 2023, the County recognized OPEB expense of \$692,519. At September 30, 2023, the County reported deferred outflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 1,681	\$ 3,608,314
Changes in assumptions	3,659,501	6,654,811
Contributions subsequent to the measurement date	<u>447,104</u>	<u>-</u>
Total	<u>\$ 4,108,286</u>	<u>\$ 10,263,125</u>

The amounts reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date are due to benefit payments the County paid with its own assets and will be recognized as a reduction of the total OPEB liability during the next fiscal year. Other amounts of the reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>For the Year</u> <u>Ended September 30,</u>	
2024	(917,337)
2025	(917,336)
2026	(988,604)
2027	(1,035,568)
2028	(925,510)
Thereafter	(1,817,588)

J. TAX ABATEMENTS

The County has entered into property abatement agreements with local businesses under Texas Local Government Code, Section 501.159. Under the Code, local governments may grant property tax abatements.

The County is under no obligation to provide tax abatement to any specific applicant and reserves the right to do so on a case-by-case basis as stimulation for economic development within the Reinvestment Zones and Enterprise Zones established by the County. Abatements may be granted to any business located within or promising to relocate to the service area of the County.

For the fiscal year ended September 30, 2023, the County abated taxes totaling \$16,186,191 under this program, including the following tax abatement agreement exceeded 10 percent of the total amount abated:

Sharka LLC.

Commitment: Midlothian Technology Commercial Industrial Tax Abatement Reinvestment Zone Number 14, City of Midlothian, Texas. Owner intends to develop the real property in phases, with each phase being developed on a separately plotted lot.

Terms of abatement: 85% of added value improvements and 100% of added value of eligible personal property of exemption from ad valorem taxes for ten (10) years.

The abatement for fiscal year 2023 amounted to \$16,786,190.

K. PRIOR PERIOD ADJUSTMENT

Beginning fund balance in the General Fund and nonmajor governmental funds was restated by \$1,001,863 and \$107,776, respectively. Beginning net position in the government-wide financial statements was restated by \$1,109,639. The restatement was caused by the recognition of liabilities associated with Tax Increment Reinvestment Zone payments owed to other entities that were not previously recorded.

L. SIGNIFICANT FORTHCOMING PRONCEMENTS

The County has considered the following GASB statements effective in fiscal years 2024 and beyond are listed as follows:

The Government Accounting Standards Board (GASB) has amended the existing standards regarding capitalization thresholds for assets. The amended guidance for the capitalization threshold comes from GASB Implementation Guide 2021-1, Question 5.1. Capitalization policies adopted by governments include many considerations such as finding an appropriate balance between ensuring that all significant capital assets, collectively, are capitalized and minimizing the cost of recordkeeping for capital assets. A government should capitalize assets whose individual acquisition costs are less than the threshold for an individual asset if those assets in the aggregate are significant. Computers, classroom furniture and library books are examples of asset types that may not meet a capitalization policy on an individual basis yet could be significantly collectively.

In this example, if the \$150,000 aggregate amount (100 computers costing \$1,500 each) is significant, the government should capitalize the computers. The amended guidance is effective for reporting periods beginning after June 15, 2023, and the impact has not yet been determined.

GASB Statement No. 99, *Omnibus 2022* – The objective of this Statement is to correct practice issues identified during implementation and application of certain GASB Statements and financial reporting for financial guarantees. There are various effective dates 1.) upon issuance 2.) fiscal years beginning after June 15, 2022 and 3.) fiscal years beginning after June 15, 2023.

GASB Statement No. 100, *Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62* – The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This Statement will become effective for reporting periods beginning after June 15, 2023, and the impact has not yet been determined.

GASB Statement No. 101, *Compensated Absences* – The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This Statement will become effective for reporting periods beginning after December 15, 2023, and the impact has not yet been determined.

**REQUIRED
SUPPLEMENTARY INFORMATION**

ELLIS COUNTY, TEXAS

GENERAL FUND

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes:				
Ad valorem tax	\$ 63,733,851	\$ 63,733,851	\$ 55,386,370	\$ (8,347,481)
Mixed drink tax	315,000	315,000	459,759	144,759
Total taxes	64,048,851	64,048,851	55,846,129	(8,202,722)
Intergovernmental	14,595,436	14,684,595	1,284,461	(13,400,134)
Fees of Office:				
District clerk	464,500	464,500	654,997	190,497
County clerk	1,893,395	1,893,395	1,920,818	27,423
Sheriff	227,702	227,702	248,188	20,486
County attorney	12,000	12,000	9,404	(2,596)
Tax collector	1,535,151	1,535,151	1,725,950	190,799
County court-at-law	5,000	5,000	784	(4,216)
Justice of the peace, precinct #1	27,375	27,375	41,515	14,140
Justice of the peace, precinct #2	62,075	62,075	61,412	(663)
Justice of the peace, precinct #3	27,125	27,125	30,781	3,656
Justice of the peace, precinct #4	33,575	33,575	43,272	9,697
Constable, precinct #1	27,575	27,575	61,709	34,134
Constable, precinct #2	52,500	52,500	72,158	19,658
Constable, precinct #3	30,000	30,000	77,998	47,998
Constable, precinct #4	26,500	26,500	74,186	47,686
Elections	159,500	159,500	278,952	119,452
Public works administration	593,500	593,500	608,611	15,111
Total fees of office	5,177,473	5,177,473	5,910,735	733,262
Fines and forfeitures	995,000	1,097,000	1,014,935	(82,065)
Investment earnings	450,000	450,000	2,307,696	1,857,696
Miscellaneous:				
Jail pay phone commission	200,000	200,000	312,764	112,764
Miscellaneous	467,076	695,009	748,938	53,929
Total miscellaneous	667,076	895,009	1,061,702	166,693
Total revenues	85,933,836	86,352,928	67,425,658	(18,927,270)
EXPENDITURES				
<u>General Government</u>				
County clerk:				
Salaries & related expenditures	1,527,674	1,527,674	1,328,027	199,647
Operating expenditures	55,524	57,845	52,782	5,063
Capital expenditures	4,000	1,150	1,138	12
Total county clerk	1,587,198	1,586,669	1,381,947	204,722
County judge:				
Salaries & related expenditures	449,772	449,772	346,205	103,567
Operating expenditures	18,300	18,300	15,583	2,717
Automobile expenditures	6,250	6,250	4,332	1,918
Capital expenditures	6,000	6,000	2,802	3,198
Total county judge	480,322	480,322	368,922	111,400
Juvenile services:				
Operating expenditures	-	2,253,848	2,253,848	-
Total county judge	-	2,253,848	2,253,848	-

ELLIS COUNTY, TEXAS

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
EXPENDITURES				
Department of development:				
Salaries & related expenditures	1,071,863	1,071,863	1,095,033	(23,170)
Operating expenditures	105,300	106,711	36,176	70,535
Capital expenditures	7,500	9,350	9,432	(82)
Automobile expenditures	24,500	21,050	15,448	5,602
Total department of development	1,209,163	1,208,974	1,156,089	52,885
Service officer:				
Salaries & related expenditures	139,029	139,029	143,246	(4,217)
Operating expenditures	9,600	10,883	3,492	7,391
Total service officer	148,629	149,912	146,738	3,174
Commissioners:				
Salaries & related expenditures	592,198	592,198	592,493	(295)
Total commissioners	592,198	592,198	592,493	(295)
Nondepartmental:				
Salaries & related expenditures	1,925,460	1,963,721	1,725,753	237,968
Insurance/legal fees	502,160	539,199	448,096	91,103
Tax appraisal fee	700,000	700,000	480,198	219,802
Other expenses	2,272,500	1,733,143	868,612	864,531
Medical	350,000	350,000	368,641	(18,641)
Contracted services	1,062,000	1,190,556	1,173,459	17,097
Capital expenditures	55,000	63,581	59,790	3,791
Legal and professional services	366,000	392,500	403,780	(11,280)
Total nondepartmental	7,233,120	6,932,700	5,528,329	1,404,371
Purchasing:				
Salaries & related expenditures	519,312	519,312	495,823	23,489
Operating expenditures	48,930	48,930	46,877	2,053
Capital expenditures	4,275	4,275	4,902	(627)
Automobile expenditures	3,660	3,660	1,943	
County supply room	3,500	3,500	3,370	130
Total purchasing	579,677	579,677	552,915	25,045
Elections:				
Salaries & related expenditures	626,299	626,299	565,638	60,661
Operating expenditures	843,698	821,998	762,576	59,422
Capital expenditures	1,000	38,700	36,181	2,519
Automobile expenditures	5,200	5,200	3,108	2,092
Total elections	1,476,197	1,492,197	1,367,503	124,694
County auditor:				
Salaries & related expenditures	1,180,609	1,176,109	1,212,534	(36,425)
Operating expenditures	132,244	153,726	178,509	(24,783)
Capital expenditures	6,800	6,800	-	6,800
Total county auditor	1,319,653	1,336,635	1,391,043	(54,408)
Tax collector:				
Salaries & related expenditures	1,764,347	1,724,347	1,716,739	7,608
Operating expenditures	166,850	166,850	24,001	142,849
Capital expenditures	48,180	88,180	-	88,180
Total tax collector	1,979,377	1,979,377	1,740,740	238,637

ELLIS COUNTY, TEXAS

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
EXPENDITURES				
Treasurer:				
Salaries & related expenditures	380,986	380,986	360,355	20,631
Operating expenditures	21,910	22,018	20,691	1,327
Capital expenditures	2,900	2,792	1,777	1,015
Total treasurer	405,796	405,796	382,823	22,973
Human resources:				
Salaries & related expenditures	367,526	367,526	392,004	(24,478)
Operating expenditures	18,785	18,885	17,964	921
Capital expenditures	3,675	4,175	3,219	956
Total human resources	389,986	390,586	413,187	(22,601)
Maintenance:				
Salaries & related expenditures	610,974	610,974	638,894	(27,920)
Operating expenditures	295,914	305,914	321,212	(15,298)
Capital expenditures	2,000	2,000	2,070	(70)
Automobile expenditures	5,000	5,000	4,590	410
Total maintenance	913,888	923,888	966,766	(42,878)
Civil engineer:				
Salaries & related expenditures	848,197	848,197	793,402	54,795
Operating expenditures	46,300	45,900	31,386	14,514
Automobile expenditures	10,750	11,650	12,414	(764)
Capital expenditures	613,500	613,000	387,612	225,388
Total civil engineer	1,518,747	1,518,747	1,224,814	293,933
Information technology:				
Salaries & related expenditures	785,271	764,271	773,238	(8,967)
Operating expenditures	388,531	433,288	101,512	331,776
Capital expenditures	10,400	26,900	24,368	2,532
Automobile expenditures	2,500	2,500	2,191	309
Total information technology	1,186,702	1,226,959	901,309	325,650
Vehicle replacement:				
Capital expenditures	1,497,046	2,247,046	-	2,247,046
Total vehicle replacement	1,497,046	2,247,046	-	2,247,046
Total general government	22,517,699	25,305,531	20,369,466	4,934,348
Judicial				
40th district court:				
Salaries & related expenditures	297,541	297,541	264,770	32,771
Operating expenditures	30,538	30,538	17,513	13,025
Capital expenditures	6,000	6,000	5,109	891
Total 40th district court	334,079	334,079	287,392	46,687
378th district court:				
Salaries & related expenditures	450,632	475,632	434,062	41,570
Operating expenditures	17,438	19,111	17,280	1,831
Capital expenditures	5,500	4,807	2,475	2,332
Total 378th district court	473,570	499,550	453,817	45,733

ELLIS COUNTY, TEXAS

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
EXPENDITURES				
443rd district court:				
Salaries & related expenditures	317,673	313,531	353,656	(40,125)
Operating expenditures	20,438	22,438	17,948	4,490
Capital expenditures	4,500	6,642	4,142	2,500
Total 443rd district court	<u>342,611</u>	<u>342,611</u>	<u>375,746</u>	<u>(33,135)</u>
District clerk:				
Salaries & related expenditures	1,172,787	1,172,787	1,201,917	(29,130)
Operating expenditures	97,203	98,703	134,792	(36,089)
Capital expenditures	3,000	3,000	2,504	496
Total district clerk	<u>1,272,990</u>	<u>1,274,490</u>	<u>1,339,213</u>	<u>(64,723)</u>
County court-at-law #1:				
Salaries & related expenditures	493,811	493,811	488,917	4,894
Operating expenditures	39,538	38,538	19,969	18,569
Capital expenditures	3,500	4,500	3,000	1,500
Total county court-at-law #1	<u>536,849</u>	<u>536,849</u>	<u>511,886</u>	<u>24,963</u>
County court-at-law #2:				
Salaries & related expenditures	455,755	455,755	461,829	(6,074)
Operating expenditures	12,646	41,588	22,548	19,040
Capital expenditures	15	3,500	-	3,500
Total county court-at-law #2	<u>468,416</u>	<u>500,843</u>	<u>484,377</u>	<u>16,466</u>
County court-at-law #3:				
Salaries & related expenditures	436,999	436,999	446,839	(9,840)
Operating expenditures	40,588	40,588	18,149	22,439
Capital expenditures	3,500	3,500	2,000	1,500
Total county court-at-law #3	<u>481,087</u>	<u>481,087</u>	<u>466,988</u>	<u>14,099</u>
Justice of the peace #1:				
Salaries & related expenditures	386,814	386,814	360,429	26,385
Operating expenditures	36,800	36,800	24,408	12,392
Capital expenditures	4,000	4,000	2,432	1,568
Total justice of the peace #1	<u>427,614</u>	<u>427,614</u>	<u>387,269</u>	<u>40,345</u>
Justice of the peace #2:				
Salaries & related expenditures	513,938	513,938	503,414	10,524
Operating expenditures	32,500	33,000	30,940	2,060
Capital expenditures	2,250	1,750	1,706	44
Total justice of the peace #2	<u>548,688</u>	<u>548,688</u>	<u>536,060</u>	<u>12,628</u>
Justice of the peace #3:				
Salaries & related expenditures	326,286	326,286	353,511	(27,225)
Operating expenditures	18,350	18,350	14,800	3,550
Capital expenditures	2,000	2,000	1,750	250
Total justice of the peace #3	<u>346,636</u>	<u>346,636</u>	<u>370,061</u>	<u>(23,425)</u>
Justice of the peace #4:				
Salaries & related expenditures	393,362	388,485	347,259	41,226
Operating expenditures	32,300	33,932	30,814	3,118
Capital expenditures	1,000	4,775	4,409	366
Total justice of the peace #4	<u>426,662</u>	<u>427,192</u>	<u>382,482</u>	<u>44,710</u>

ELLIS COUNTY, TEXAS

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
EXPENDITURES				
Indigent defense coordinator:				
Salaries & related expenditures	102,732	102,732	102,341	391
Operating expenditures	17,161	17,161	4,829	12,332
Total indigent defense	119,893	119,893	107,170	12,723
County attorney:				
Salaries & related expenditures	5,791,596	5,757,096	5,422,884	334,212
Operating expenditures	356,458	394,401	242,792	151,609
Capital expenditures	10,500	20,500	15,886	4,614
Automobile expenditures	10,000	10,000	5,700	
Total county attorney	6,168,554	6,181,997	5,687,262	490,435
Total judicial	11,947,649	12,021,529	11,389,723	613,407
<u>Public safety</u>				
Sheriff:				
Salaries & related expenditures	13,100,667	13,012,761	12,597,393	415,368
Operating expenditures	1,133,327	1,154,900	841,072	313,828
Automobile expenditures	535,740	541,297	629,117	(87,820)
Capital expenditures	1,937,238	2,285,962	1,583,773	702,189
Total sheriff	16,706,972	16,994,920	15,651,355	1,343,565
Highway patrol:				
Salaries & related expenditures	140,045	136,245	140,159	(3,914)
Operating expenditures	3,500	7,300	6,283	1,017
Total highway patrol	143,545	143,545	146,442	(2,897)
Fire marshall:				
Salaries & related expenditures	670,216	670,216	622,806	47,410
Operating expenditures	53,887	53,487	27,217	26,270
Automobile expenditures	26,000	28,400	26,976	1,424
Capital expenditures	15,474	13,474	10,015	3,459
Total fire marshall	765,577	765,577	687,014	78,563
Constable precinct #1:				
Salaries & related expenditures	208,138	208,138	214,124	(5,986)
Operating expenditures	13,850	13,850	5,615	8,235
Automobile expenditures	8,800	8,800	8,151	649
Capital expenditures	3,000	3,000	2,074	926
Total constable precinct #1	233,788	233,788	229,964	3,824
Constable precinct #2:				
Salaries & related expenditures	281,623	281,623	211,491	70,132
Operating expenditures	23,727	21,272	12,492	8,780
Automobile expenditures	13,800	13,800	11,608	2,192
Capital expenditures	19,786	22,242	15,509	6,733
Total constable precinct #2	338,936	338,937	251,100	87,837
Constable precinct #3:				
Salaries & related expenditures	201,001	201,001	207,735	(6,734)
Operating expenditures	20,147	22,144	15,034	7,110
Automobile expenditures	11,050	11,050	8,374	2,676
Capital expenditures	5,300	3,303	386	2,917
Total constable precinct #3	237,498	237,498	231,529	5,969

ELLIS COUNTY, TEXAS

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
EXPENDITURES				
Constable precinct #4:				
Salaries & related expenditures	196,037	196,037	203,993	(7,956)
Operating expenditures	19,597	19,947	10,389	9,558
Automobile expenditures	11,800	10,300	5,819	4,481
Capital expenditures	4,900	6,050	4,342	1,708
Total constable precinct #4	<u>232,334</u>	<u>232,334</u>	<u>224,543</u>	<u>7,791</u>
Emergency services:				
Salaries & related expenditures	296,866	296,866	264,361	32,505
Operating expenditures	16,074	17,942	11,752	6,190
Capital expenditures	600	400	-	400
CRI expenses	17,000	17,000	15,715	1,285
Automobile expenditures	10,720	10,947	-	10,947
Total emergency services	<u>341,260</u>	<u>343,155</u>	<u>291,828</u>	<u>51,327</u>
Jail:				
Salaries & related expenditures	10,498,775	9,748,775	9,367,973	380,802
Operating expenditures	1,212,335	1,402,099	1,376,593	25,506
Capital expenditures	65,884	65,184	67,776	(2,592)
Inmates-Food & Medical/Transfers	700,000	700,000	818,948	(118,948)
Total jail	<u>12,476,994</u>	<u>11,916,058</u>	<u>11,631,290</u>	<u>284,768</u>
Total public safety	<u>31,476,904</u>	<u>31,205,812</u>	<u>29,345,065</u>	<u>1,860,747</u>
<u>Health and welfare</u>				
Indigent health care:				
Salaries & related expenditures	250,557	250,557	173,987	76,570
Operating expenditures	481,856	481,856	463,353	18,503
Medical expenses	3,135,000	3,235,000	4,003,636	(768,636)
Total indigent health care	<u>3,867,413</u>	<u>3,967,413</u>	<u>4,640,976</u>	<u>(673,563)</u>
Mental health/juvenile expense:				
Operating expenditures	479,672	246,116	54,967	191,149
Total mental health/juvenile expense	<u>479,672</u>	<u>246,116</u>	<u>54,967</u>	<u>191,149</u>
State mandated indigent legal:				
Operating expenditures	2,250,000	2,250,000	2,887,877	(637,877)
Total state mandated indigent legal	<u>2,250,000</u>	<u>2,250,000</u>	<u>2,887,877</u>	<u>(637,877)</u>
Total health and welfare	<u>6,597,085</u>	<u>6,463,529</u>	<u>7,583,820</u>	<u>(1,311,440)</u>
<u>Conservation</u>				
Texas Agrilife Extension service:				
Salaries & related expenditures	262,326	262,326	243,019	19,307
Operating expenditures	25,700	27,000	24,648	2,352
Capital expenditures	3,045	1,005	484,155	
Automobile expenditures	2,700	3,440	3,351	89
Total Texas Agrilife extension service	<u>293,771</u>	<u>293,771</u>	<u>755,173</u>	<u>21,748</u>
Total conservation	<u>293,771</u>	<u>293,771</u>	<u>755,173</u>	<u>21,748</u>
<u>Debt service</u>				
Principal	1,158,143	1,213,900	1,481,399	(267,499)
Interest	152,075	152,075	239,360	(87,285)
Total debt service	<u>1,310,218</u>	<u>1,365,975</u>	<u>1,720,759</u>	<u>(354,784)</u>
Total expenditures	<u>74,143,326</u>	<u>76,656,147</u>	<u>71,164,006</u>	<u>5,764,026</u>

ELLIS COUNTY, TEXAS

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>11,790,510</u>	<u>9,696,781</u>	<u>(3,738,348)</u>	<u>(13,435,129)</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	10,000	10,000	-	(10,000)
Issuance of financed purchase liabilities	-	-	483,290	483,290
Transfers in	1,264,269	1,264,269	10,000,000	8,735,731
Transfers out	<u>(14,105,002)</u>	<u>(14,105,002)</u>	<u>(4,699,632)</u>	<u>9,405,370</u>
Total other financing sources (uses)	<u>(12,830,733)</u>	<u>(12,830,733)</u>	<u>5,783,658</u>	<u>18,614,391</u>
NET CHANGE IN FUND BALANCES	(1,040,223)	(3,133,952)	2,045,310	5,179,262
FUND BALANCES, BEGINNING	38,721,817	38,721,817	38,721,817	-
PRIOR PERIOD ADJUSTMENT	<u>-</u>	<u>-</u>	<u>(1,001,863)</u>	<u>(1,001,863)</u>
FUND BALANCES, ENDING	<u>\$ 37,681,594</u>	<u>\$ 35,587,865</u>	<u>\$ 40,767,127</u>	<u>\$ 5,179,262</u>

ELLIS COUNTY, TEXAS

ARPA GRANT FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Intergovernmental revenue and grants	\$ -	\$ -	\$ 12,329,181	\$ 12,329,181
Investment earnings	32,500	32,500	1,606,934	1,574,434
Total revenues	32,500	32,500	13,936,115	13,903,615
EXPENDITURES				
Current:				
General government	23,114,415	23,107,233	2,701,630	20,405,603
Total expenditures	23,114,415	23,107,233	2,701,630	20,405,603
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(23,081,915)	(23,074,733)	11,234,485	34,309,218
OTHER FINANCING SOURCES (USES)				
Transfers out	(12,342,471)	(12,342,471)	(10,000,000)	2,342,471
Total other financing sources (uses)	(12,342,471)	(12,342,471)	(10,000,000)	2,342,471
NET CHANGE IN FUND BALANCES	(35,424,386)	(35,417,204)	1,234,485	36,651,689
FUND BALANCES, BEGINNING	262,075	262,075	262,075	-
FUND BALANCES, ENDING	\$(35,162,311)	\$ (35,155,129)	\$ 1,496,560	\$ 36,651,689

ELLIS COUNTY, TEXAS

**SCHEDULE OF CHANGES IN NET PENSION LIABILITY
AND RELATED RATIOS**

TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM

FOR THE YEAR ENDED SEPTEMBER 30, 2023

Measurement Date December 31,	2014	2015	2016	2017
Total Pension Liability				
Service Cost	\$ 3,063,693	\$ 3,119,250	\$ 3,305,413	\$ 3,472,287
Interest total pension liability	6,152,579	6,623,126	6,990,777	7,677,769
Effect of plan changes	-	(578,054)	561,462	-
Effect of assumption changes or inputs	-	815,592	-	515,143
Effect of economic/demographic (gains) or losses	(307,217)	(2,188,989)	(95,841)	(105,609)
Benefit payments/refunds of contributions	<u>(3,009,791)</u>	<u>(3,486,554)</u>	<u>(3,518,257)</u>	<u>(4,209,020)</u>
Net change in total pension liability	5,899,264	4,304,371	7,243,554	7,350,570
Total pension liability - beginning	<u>75,931,337</u>	<u>81,830,601</u>	<u>86,134,972</u>	<u>93,378,525</u>
Total pension liability - ending (a)	<u>\$ 81,830,601</u>	<u>\$ 86,134,972</u>	<u>\$ 93,378,526</u>	<u>\$ 100,729,095</u>
Plan Fiduciary Net Position				
Employer contributions	\$ 2,349,744	\$ 2,366,059	\$ 2,483,497	\$ 2,810,120
Member contributions	1,562,033	1,591,005	1,696,041	1,831,269
Investment income net of investment expenses	4,820,510	(759,385)	5,666,626	12,106,998
Benefit payments/refunds of contributions	(3,009,791)	(3,486,554)	(3,518,257)	(4,209,020)
Administrative expenses	(57,249)	(55,305)	(61,626)	(63,429)
Other	<u>(133,699)</u>	<u>(154,068)</u>	<u>105,676</u>	<u>5,197</u>
Net change in plan fiduciary net position	5,531,548	(498,248)	6,371,957	12,481,135
Plan fiduciary net position - beginning	<u>71,491,574</u>	<u>77,023,122</u>	<u>76,524,874</u>	<u>82,896,830</u>
Plan fiduciary net position - ending (b)	<u>\$ 77,023,122</u>	<u>\$ 76,524,874</u>	<u>\$ 82,896,831</u>	<u>\$ 95,377,965</u>
Net pension liability (asset) - ending (a) - (b)	<u>\$ 4,807,479</u>	<u>\$ 9,610,098</u>	<u>\$ 10,481,695</u>	<u>\$ 5,351,130</u>
Fiduciary net position as a percentage of total pension liability	94.13%	88.84%	88.78%	94.69%
Pensionable covered payroll	\$ 22,314,753	\$ 22,728,639	\$ 24,229,151	\$ 25,926,442
Net pension liability as a percentage of covered payroll	21.54%	42.28%	43.26%	20.64%

	2018	2019	2020	2021	2022
	\$ 3,446,531	\$ 3,505,661	\$ 3,736,461	\$ 4,458,695	\$ 4,513,911
	8,233,171	8,751,553	9,322,572	10,004,856	10,617,046
	-	-	-	-	515,075
	-	-	7,646,359	118,490	-
	(206,175)	(332,890)	953,760	(54,918)	1,084,812
	<u>(5,163,600)</u>	<u>(5,100,941)</u>	<u>(5,110,268)</u>	<u>(6,574,665)</u>	<u>(6,477,982)</u>
	6,309,927	6,823,383	16,548,884	7,952,458	10,252,862
	<u>100,729,096</u>	<u>107,039,023</u>	<u>113,862,406</u>	<u>130,411,290</u>	<u>138,363,748</u>
	<u>\$ 107,039,023</u>	<u>\$ 113,862,406</u>	<u>\$ 130,411,290</u>	<u>\$ 138,363,748</u>	<u>\$ 148,616,610</u>
	\$ 2,918,764	\$ 3,116,179	\$ 3,878,638	\$ 3,814,206	\$ 5,011,758
	1,854,022	1,961,624	2,165,206	2,198,347	2,428,623
	(1,781,292)	15,292,840	11,193,173	26,383,132	(8,650,653)
	(5,163,600)	(5,100,941)	(5,110,268)	(6,574,665)	(6,477,982)
	(74,798)	(82,552)	(88,105)	(79,078)	(81,255)
	<u>(7,037)</u>	<u>19,294</u>	<u>38,983</u>	<u>17,234</u>	<u>258,084</u>
	(2,253,941)	15,206,444	12,077,627	25,759,176	(7,511,425)
	<u>95,377,965</u>	<u>93,124,025</u>	<u>108,330,469</u>	<u>120,408,097</u>	<u>146,167,273</u>
	<u>\$ 93,124,024</u>	<u>\$ 108,330,469</u>	<u>\$ 120,408,096</u>	<u>\$ 146,167,273</u>	<u>\$ 138,655,848</u>
	<u>\$ 13,914,999</u>	<u>\$ 5,531,937</u>	<u>\$ 10,003,194</u>	<u>\$ (7,803,525)</u>	<u>\$ 9,960,762</u>
	87.00%	95.14%	92.33%	105.64%	93.30%
	\$ 26,486,030	\$ 28,023,204	\$ 30,858,734	\$ 30,881,924	\$ 33,393,267
	52.54%	19.74%	32.42%	-25.27%	29.83%

ELLIS COUNTY, TEXAS

SCHEDULE OF EMPLOYER CONTRIBUTIONS

TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM

FOR THE YEAR ENDED SEPTEMBER 30, 2023

Fiscal Year Ended September 30,	2014	2015	2016	2017
Actuarial dtermined contribution	\$ 2,349,744	\$ 2,366,059	\$ 2,483,497	\$ 2,794,870
Contributions in relation to the actuarially determined contribution	<u>(2,349,744)</u>	<u>(2,366,059)</u>	<u>(2,483,497)</u>	<u>(2,810,120)</u>
Contribution deficiency (excess)	-	-	-	(15,250)
Covered payroll	\$ 22,314,753	\$ 22,728,639	\$ 24,229,151	\$ 259,264
Contributions as a percentage of covered employee payroll	10.5%	10.4%	10.3%	10.8%

	2018	2019	2020	2021	2022	2023
\$	2,918,764	\$ 3,116,179	\$ 3,573,441	\$ 3,470,248	\$ 3,685,299	\$ 4,074,346
	<u>(2,918,764)</u>	<u>(3,116,179)</u>	<u>(3,878,637)</u>	<u>(3,814,206)</u>	<u>(3,685,299)</u>	<u>(4,957,453)</u>
	-	-	(305,196)	(343,958)	-	(883,107)
\$	264,860	\$ 28,023,204	\$ 30,858,734	\$ 31,404,960	\$ 37,072,380	\$ 37,072,380
	11.0%	11.1%	12.6%	12.1%	11.9%	11.9%

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ELLIS COUNTY, TEXAS

NOTES TO SCHEDULE OF EMPLOYER CONTRIBUTIONS

TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM

FOR THE YEAR ENDED SEPTEMBER 30, 2023

Valuation Timing Actuarially determined contribution rates are calculated as of December 31st and become effective in January, 13 months later.

Methods and assumptions used to determine contributions rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	20 years (based on contribution rate calculated in 12/31/2020 valuation)
Asset Valuation Method	5-year smoothed fair value
Inflation	2.50%
Salary Increases	Varies by age and service. 4.6% average over career including inflation.
Investment Rate of Return	7.50%, net of administrative and investment expenses, including inflation.
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	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 2014.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions	2015: New inflation, mortality and other assumptions were reflected.
	2017: New mortality assumptions were reflected.
	2019: New inflation, mortality and other assumptions were reflected.
	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: New Annuity Purchase Rates were reflected for benefits earned after 2017.
	2018-2022: No changes in plan provisions were reflected in the Schedule.

ELLIS COUNTY, TEXAS

**SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY - RETIREE HEALTH INSURANCE PLAN
AND RELATED RATIOS**

FOR THE YEAR ENDED SEPTEMBER 30, 2023

Measurement Date December 31,	2017	2018	2019	2020
Total OPEB Liability (asset)				
Service cost	\$ 1,133,590	\$ 1,320,443	\$ 1,311,687	\$ 1,195,814
Interest on total OPEB liability	62,779	648,800	738,787	579,078
Changes of benefit terms	-	-	-	-
Changes of assumptions	-	4,011	(3,077,083)	(6,500)
Difference between expected and actual experience of the total OPEB liability	1,549,252	(1,348,048)	2,569,022	2,740,168
Benefit payments	<u>(232,379)</u>	<u>(273,106)</u>	<u>(344,126)</u>	<u>(336,889)</u>
Net change in total OPEB liability	3,077,242	352,100	1,198,287	4,171,671
Total OPEB liability - beginning	<u>1,600,287</u>	<u>19,077,529</u>	<u>19,429,629</u>	<u>20,627,916</u>
Total OPEB liability - ending	<u>\$ 19,077,529</u>	<u>\$ 19,429,629</u>	<u>\$ 20,627,916</u>	<u>\$ 24,799,587</u>
Covered-employee payroll	\$ 21,472,469	\$ 25,372,966	\$ 26,449,747	\$ 27,522,086
Total OPEB liability (asset) as a percentage of covered-employee payroll	88.85%	76.58%	77.99%	90.11%

Note: This schedule is required to have 10 years of information, but the information prior to 2017 is not available.

<u>2021</u>	<u>2022</u>
\$ 1,359,127	\$ 1,240,012
504,696	369,844
(1,632,934)	-
(2,431,414)	(93,007)
(2,397,856)	(4,872,716)
<u>(488,683)</u>	<u>(464,581)</u>
(5,087,064)	(3,820,448)
<u>24,799,587</u>	<u>19,712,523</u>
<u>\$ 19,712,523</u>	<u>\$ 15,892,075</u>
\$ 28,901,873	\$ 32,330,101
68.21%	49.16%

ELLIS COUNTY, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

SEPTEMBER 30, 2023

A. BUDGETARY INFORMATION

The County follows these procedures in establishing the budgetary data reflected in the financial report:

1. Public workshops are held where department heads present their budget to members of the Commissioners' Court.
2. The County Judge evaluates the requests and considers the feedback of the Commissioners' Court over the next several weeks.
3. The County Auditor projects the revenues of the County for the next fiscal year.
4. The County Judge, assisted by the County Auditor, prepares a proposed budget to file with the County Clerk a minimum of seven days before a scheduled public hearing on the budget.
5. A public hearing is conducted to obtain taxpayer feedback as well as to receive feedback from the Commissioners' Court.
6. If no changes are warranted in the proposed budget, the budget is then legally enacted by the Commissioners' Court on or before September 30, in the timeframe required by statute.

After the adoption of the budget, the government's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the Commissioners' Court. The legal level of control is exercised at the department level for the General Fund and functional level for all other funds. Most governmental funds have legally adopted budgets. State law provides that amendments approved by the Commissioners' Court may be made to the original budget provided that funds are available for the added disbursements. Reported budgeted amounts reflect the budget as originally adopted and all subsequent transfers and amendments. For internal management purposes, the budgets are detailed by line item and entered into the accounting records. Comparisons of actual expenditures to budget are made on an ongoing basis. Budgets are adopted on a basis consistent with generally accepted accounting principles. Budget appropriations lapse at year end. All encumbrances lapse at year end.

COMBINING STATEMENTS

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SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are restricted to expenditures for particular purposes.

ROAD AND BRIDGE FUNDS

These funds, reported by the commissioner's precinct, are used to account for revenues and expenditures relating to road and bridge construction and maintenance.

FARM TO MARKET FUNDS

These funds, reported by commissioner's precinct, are used to account for revenues and expenditures relating to construction and maintenance.

LATERAL ROAD

This fund is used to account for state funding and expenditures relating to maintenance of lateral roads.

DISTRICT CLERK ARCHIVES

This fund is used to account for the receipt of archives fees from district court cases. Receipts are restricted to expenditures relating to the maintenance of district clerk records.

JUSTICE COURT TECHNOLOGY

This fund is used to account for funds from court costs received and expenditures relating to justice court technological advances.

COUNTY AND DISTRICT COURT TECHNOLOGY

This fund is used to account for funds from court costs received and expenditures relating to county and district court technological advances.

DISTRICT COURT RECORDS TECHNOLOGY

This fund is used to account for funds from court costs received and expenditures relating to district court records technological advances.

JURY

This fund is used to account for revenues and expenditures relating to various court activities.

LAW LIBRARY

This fund is used to account for the receipt of law library fees collected by the County and District Clerks. Receipts are restricted to payment of the cost of maintaining the law library.

DISTRICT ATTORNEY HOT CHECK

This fund is used to account for fees collected by the District Attorney under the "Hot Check" statute. Expenditures from this fund shall be at the sole discretion of the District Attorney and may be used only to defray the salaries and expenses of their office.

DISTRICT ATTORNEY SEIZURE

This fund is used to account for money and property seized by the District Attorney's Office as a result of drug seizures.

DISTRICT ATTORNEY FORFEITURE

This fund is used to account for money and property forfeited to the District Attorney's Office as a result of drug seizures.

SHERIFF SEIZURE

This fund is used to account for money and property seized by the Sheriff's Office as a result of drug seizures.

SHERIFF DRUG FORFEITURE

This fund is used to account for money and property forfeited to the Sheriff's Office as a result of drug seizures.

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SPECIAL REVENUE FUNDS
(Continued)

CONSTABLE FORFEITURE FUNDS

These funds are used to account for money and property forfeited to the Constables' Offices as a result of drug seizures.

RECORDS MANAGEMENT

This fund is used to account for the cost of records management in the County Clerk's office. Funding is from records management fees charged on transactions in the County Clerk's Office.

GENERAL RECORDS MANAGEMENT AND PRESERVATION

This fund is used to account for cost of records management for general County records. Funding is from fees charged for County transactions.

COURTHOUSE SECURITY

This fund is used to account for costs relating to security for County offices. Funding is from fees charged for County transactions.

SHERIFF FEDERAL FORFEITURE

This fund is used to account for funds through a sharing agreement with the Federal Government on federal drug cases.

COURT RECORDS PRESERVATION

This fund is used to account for funds from court costs received and expenditures relating to court records preservation.

COUNTY CLERK ARCHIVES MANAGEMENT

This fund is used to account for the receipt of archives fees from County court cases. Expenditures are restricted to items related to the maintenance of county clerk records.

FIRE MARSHAL SPECIAL

This fund is used to account for the receipt of fire code inspection fees and related expenditures.

ELECTIONS ADMINISTRATION

This fund is used to account for revenues and expenses related to Elections Administration activities.

COUNTY CLERK VITALS PRESERVATION

This fund is used to account for expenses incurred for digitizing court records and to preserve the records from natural disasters.

TRUANCY AND PREVENTION

This fund is used to account for expenses incurred for on call municipal judges involved in issuing/denying requests for blood draw warrants related to suspected DWI cases.

COURT FACILITIES FEE

The purpose of the Court Facilities Fee fund is to fund the constructions, renovation, or improvement of facilities that house the courts or pay the principal of, interest on, and costs of issuance of bonds issued for the construction, renovation, or improvement of the facilities.

LAW ENFORCEMENT OFFICER STANDARDS AND EDUCATION FUND ACCOUNT (LEOSE)

The purpose of the LEOSE Fund is to pay for continuing education of licensed peace officers or training for full-time fully paid law enforcement support personnel.

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SPECIAL REVENUE FUNDS
(Continued)

LANGUAGE ACCESS FUNDS

The purpose of the Language Access Funds is to provide language access services for individuals appearing before the court or receiving court services.

JUVENILE PROBATION FEES

The purpose of Juvenile Probation Fees is to provide juvenile probation or community-based juvenile corrections services or facilities in which a juvenile may be required to live while under court supervision.

ELLIS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023

	Special Revenue			
	Road and Bridge #1	Road and Bridge #2	Road and Bridge #3	Road and Bridge #4
ASSETS				
Cash and investments	\$ 2,681,095	\$ 2,335,918	\$ 1,654,484	\$ 2,765,217
Due from other funds	-	-	-	-
Taxes receivable	22,273	22,273	22,273	22,273
Total assets	<u>2,703,368</u>	<u>2,358,191</u>	<u>1,676,757</u>	<u>2,787,490</u>
LIABILITIES				
Accounts payable	25,808	26,413	301,504	29,498
Accrued wages liabilities	37,970	36,250	47,611	45,387
Due to other governments	-	-	-	-
Total liabilities	<u>63,778</u>	<u>62,663</u>	<u>349,115</u>	<u>74,885</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	22,273	22,273	22,273	22,273
Total deferred inflows of resources	<u>22,273</u>	<u>22,273</u>	<u>22,273</u>	<u>22,273</u>
FUND BALANCE				
Restricted for:				
Road and bridge	2,617,317	2,273,255	1,305,369	2,690,332
Public safety	-	-	-	-
Law enforcement	-	-	-	-
Technology and security	-	-	-	-
Records management	-	-	-	-
Other statutorily restricted funds	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Assigned:				
Capital projects	-	-	-	-
Total fund balances	<u>2,617,317</u>	<u>2,273,255</u>	<u>1,305,369</u>	<u>2,690,332</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,703,368</u>	<u>\$ 2,358,191</u>	<u>\$ 1,676,757</u>	<u>\$ 2,787,490</u>

Special Revenue

Farm to Market #1	Farm to Market #2	Farm to Market #3	Farm to Market #4	Lateral Road	District Clerk Archives	Justice Court Technology Fund
\$ 2,870,276	\$ 751,797	\$ 679,950	\$ 1,442,218	\$ 391,775	\$ 180,407	\$ 221,153
-	-	-	-	-	-	-
35,015	35,015	35,015	35,015	-	-	-
<u>2,905,291</u>	<u>786,812</u>	<u>714,965</u>	<u>1,477,233</u>	<u>391,775</u>	<u>180,407</u>	<u>221,153</u>
71,732	66,937	121,506	186,318	-	-	-
-	-	-	-	-	-	-
37,872	37,872	37,872	37,872	-	-	-
<u>109,604</u>	<u>104,809</u>	<u>159,378</u>	<u>224,190</u>	<u>-</u>	<u>-</u>	<u>-</u>
35,016	35,016	35,016	35,016	-	-	-
<u>35,016</u>	<u>35,016</u>	<u>35,016</u>	<u>35,016</u>	<u>-</u>	<u>-</u>	<u>-</u>
2,760,671	646,987	520,571	1,218,027	391,775	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	221,153
-	-	-	-	-	180,407	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>2,760,671</u>	<u>646,987</u>	<u>520,571</u>	<u>1,218,027</u>	<u>391,775</u>	<u>180,407</u>	<u>221,153</u>
\$ 2,905,291	\$ 786,812	\$ 714,965	\$ 1,477,233	\$ 391,775	\$ 180,407	\$ 221,153

ELLIS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023

	Special Revenue			
	County & District Court Technology	District Court Records Technology	Jury	Law Library
ASSETS				
Cash and investments	\$ 44,771	\$ 242,098	\$ 76,616	\$ 28,313
Due from other funds	-	-	-	-
Taxes receivable	-	-	1,454	-
Total assets	<u>44,771</u>	<u>242,098</u>	<u>78,070</u>	<u>28,313</u>
LIABILITIES				
Accounts payable	-	-	6,108	1,981
Accrued wages liabilities	-	-	-	4,826
Due to other governments	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>6,108</u>	<u>6,807</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	-	1,454	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>1,454</u>	<u>-</u>
FUND BALANCE				
Restricted for:				
Road and bridge	-	-	-	-
Public safety	-	-	-	-
Law enforcement	-	-	-	-
Technology and security	44,771	242,098	-	-
Records management	-	-	-	-
Other statutorily restricted funds	-	-	70,508	21,506
Capital projects	-	-	-	-
Debt service	-	-	-	-
Assigned:				
Capital projects	-	-	-	-
Total fund balances	<u>44,771</u>	<u>242,098</u>	<u>70,508</u>	<u>21,506</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 44,771</u>	<u>\$ 242,098</u>	<u>\$ 78,070</u>	<u>\$ 28,313</u>

Special Revenue

District Attorney Hot Check	District Attorney Seizure	District Attorney Forfeiture	Sheriff Seizure	Sheriff Drug Forfeiture	Constable Precinct #1 Forfeiture	Constable Precinct #2 Forfeiture
\$ 141,136	\$ 608,686	\$ 280,816	\$ 175,198	\$ 365,406	\$ 1,473	\$ 181
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>141,136</u>	<u>608,686</u>	<u>280,816</u>	<u>175,198</u>	<u>365,406</u>	<u>1,473</u>	<u>181</u>
-	14,030	-	-	-	-	-
569	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>569</u>	<u>14,030</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	1,473	181
140,567	594,656	280,816	175,198	365,406	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>140,567</u>	<u>594,656</u>	<u>280,816</u>	<u>175,198</u>	<u>365,406</u>	<u>1,473</u>	<u>181</u>
\$ 141,136	\$ 608,686	\$ 280,816	\$ 175,198	\$ 365,406	\$ 1,473	\$ 181

ELLIS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023

	Special Revenue			
	Records Management	General Record Management Preservation	Courthouse Security	Sheriff Federal Forfeiture
ASSETS				
Cash and investments	\$ 2,298,544	\$ 820,299	\$ 425,107	\$ 554,250
Due from other funds	-	-	-	-
Taxes receivable	-	-	-	-
Total assets	<u>2,298,544</u>	<u>820,299</u>	<u>425,107</u>	<u>554,250</u>
LIABILITIES				
Accounts payable	8,728	-	2,865	-
Accrued wages liabilities	3,645	-	-	-
Due to other governments	-	-	-	-
Total liabilities	<u>12,373</u>	<u>-</u>	<u>2,865</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE				
Restricted for:				
Road and bridge	-	-	-	-
Public safety	-	-	-	-
Law enforcement	-	-	-	554,250
Technology and security	-	-	422,242	-
Records management	2,286,171	820,299	-	-
Other statutorily restricted funds	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Assigned:				
Capital projects	-	-	-	-
Total fund balances	<u>2,286,171</u>	<u>820,299</u>	<u>422,242</u>	<u>554,250</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,298,544</u>	<u>\$ 820,299</u>	<u>\$ 425,107</u>	<u>\$ 554,250</u>

Special Revenue

Court Records Preservation	County Clerk Archives Management	Fire Marshal Special Fund	Elections Administration	County Clerk Vitals Preservation	Truancy and Prevention	Court Facility Fees
\$ 173,582	\$ 1,890,584	\$ 177,443	\$ 39,248	\$ 43,467	\$ 62,435	\$ 114,080
-	-	-	-	-	-	-
<u>173,582</u>	<u>1,890,584</u>	<u>177,443</u>	<u>39,248</u>	<u>43,467</u>	<u>62,435</u>	<u>114,080</u>
-	-	171	-	77	-	-
-	-	667	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>838</u>	<u>-</u>	<u>77</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	176,605	-	-	62,435	-
-	-	-	-	-	-	-
173,582	1,890,584	-	-	43,390	-	114,080
-	-	-	39,248	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>173,582</u>	<u>1,890,584</u>	<u>176,605</u>	<u>39,248</u>	<u>43,390</u>	<u>62,435</u>	<u>114,080</u>
<u>\$ 173,582</u>	<u>\$ 1,890,584</u>	<u>\$ 177,443</u>	<u>\$ 39,248</u>	<u>\$ 43,467</u>	<u>\$ 62,435</u>	<u>\$ 114,080</u>

ELLIS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023

	Special Revenue			
	LEOSE Constable Pct 2	LEOSE Constable Pct 3	LEOSE Constable Pct 4	Language Access Fund
ASSETS				
Cash and investments	\$ 1,289	\$ 1,204	\$ 874	\$ 15,438
Due from other funds	-	-	-	-
Taxes receivable	-	-	-	-
Total assets	<u>1,289</u>	<u>1,204</u>	<u>874</u>	<u>15,438</u>
LIABILITIES				
Accounts payable	-	-	-	-
Accrued wages liabilities	-	-	-	-
Due to other governments	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE				
Restricted for:				
Road and bridge	-	-	-	-
Public safety	1,289	1,204	874	-
Law enforcement	-	-	-	-
Technology and security	-	-	-	15,438
Records management	-	-	-	-
Other statutorily restricted funds	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Assigned:				
Capital projects	-	-	-	-
Total fund balances	<u>1,289</u>	<u>1,204</u>	<u>874</u>	<u>15,438</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,289</u>	<u>\$ 1,204</u>	<u>\$ 874</u>	<u>\$ 15,438</u>

Special Revenue			Debt Service	Capital Projects			
LEOSE Sheriff	LEOSE District Attorney	Juvenile Probation Fees	2007 Debt Service	Right of Way	Permanent Improvement	Road District #1 Fees	Road District #5 Fees
\$ 360	\$ 396	\$ 80,110	\$ 568,552	\$ 158,790	\$ 8,964,808	\$ 901,246	\$ 16,017
-	-	-	-	-	1,250,000	-	-
-	-	-	112,414	-	123,008	-	-
<u>360</u>	<u>396</u>	<u>80,110</u>	<u>680,966</u>	<u>158,790</u>	<u>10,337,816</u>	<u>901,246</u>	<u>16,017</u>
-	377	248	-	-	801,523	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>377</u>	<u>248</u>	<u>-</u>	<u>-</u>	<u>801,523</u>	<u>-</u>	<u>-</u>
-	-	-	112,414	-	123,008	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>112,414</u>	<u>-</u>	<u>123,008</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
360	-	79,862	-	-	-	-	-
-	-	-	-	-	-	-	-
-	19	-	-	-	-	-	-
-	-	-	-	-	9,413,285	-	-
-	-	-	568,552	-	-	-	-
-	-	-	-	158,790	-	901,246	16,017
<u>360</u>	<u>19</u>	<u>79,862</u>	<u>568,552</u>	<u>158,790</u>	<u>9,413,285</u>	<u>901,246</u>	<u>16,017</u>
\$ 360	\$ 396	\$ 80,110	\$ 680,966	\$ 158,790	\$ 10,337,816	\$ 901,246	\$ 16,017

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ELLIS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023

	Capital Projects			Total Nonmajor Governmental Funds
	Road District #16 Fees	Road Improvement Fund	2019 Construction Project Fund	
ASSETS				
Cash and investments	\$ 209,139	\$ 1,999,917	\$ 2,561,931	\$ 40,018,094
Due from other funds	-	-	-	1,250,000
Taxes receivable	-	8,664	-	474,692
Total assets	<u>209,139</u>	<u>2,008,581</u>	<u>2,561,931</u>	<u>41,742,786</u>
LIABILITIES				
Accounts payable	-	38,401	52,049	1,756,274
Accrued wages liabilities	-	-	-	176,925
Due to other governments	-	-	-	151,488
Total liabilities	<u>-</u>	<u>38,401</u>	<u>52,049</u>	<u>2,084,687</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	8,664	-	474,696
Total deferred inflows of resources	<u>-</u>	<u>8,664</u>	<u>-</u>	<u>474,696</u>
FUND BALANCE				
Restricted for:				
Road and bridge	-	-	-	14,424,304
Public safety	-	-	-	244,061
Law enforcement	-	-	-	2,191,115
Technology and security	-	-	-	945,702
Records management	-	-	-	5,508,513
Other statutorily restricted funds	-	-	-	131,281
Capital projects	-	1,961,516	2,509,882	13,884,683
Debt service	-	-	-	568,552
Assigned:				
Capital projects	<u>209,139</u>	<u>-</u>	<u>-</u>	<u>1,285,192</u>
Total fund balances	<u>209,139</u>	<u>1,961,516</u>	<u>2,509,882</u>	<u>39,183,403</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 209,139</u>	<u>\$ 2,008,581</u>	<u>\$ 2,561,931</u>	<u>\$ 41,742,786</u>

ELLIS COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES**

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Special Revenue			
	Road and Bridge #1	Road and Bridge #2	Road and Bridge #3	Road and Bridge #4
REVENUES				
Taxes	\$ 1,025,715	\$ 1,025,715	\$ 1,021,919	\$ 1,025,715
Intergovernmental	40,379	156,475	40,379	40,379
Licenses and permits	654,579	654,577	728,305	800,856
Fees of office	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment earnings	147,791	130,617	114,192	151,513
Other	-	-	5,771	326
Total revenues	<u>1,868,464</u>	<u>1,967,384</u>	<u>1,910,566</u>	<u>2,018,789</u>
EXPENDITURES				
General government	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Roads and highways	1,210,709	1,591,444	1,715,057	1,465,179
Debt service:				
Principal	-	83,692	-	-
Interest	-	2,935	-	-
Capital outlay	<u>367,020</u>	<u>-</u>	<u>388,306</u>	<u>129,326</u>
Total expenditures	<u>1,577,729</u>	<u>1,678,071</u>	<u>2,103,363</u>	<u>1,594,505</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>290,735</u>	<u>289,313</u>	<u>(192,797)</u>	<u>424,284</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	1,000	-	57,325	6,625
Transfers in	<u>457,867</u>	<u>457,867</u>	<u>457,867</u>	<u>457,867</u>
Total other financing sources (uses)	<u>458,867</u>	<u>457,867</u>	<u>515,192</u>	<u>464,492</u>
NET CHANGE IN FUND BALANCE	749,602	747,180	322,395	888,776
FUND BALANCE, BEGINNING	1,867,715	1,526,075	982,974	1,801,556
PRIOR PERIOD ADJUSTMENT	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 2,617,317</u>	<u>\$ 2,273,255</u>	<u>\$ 1,305,369</u>	<u>\$ 2,690,332</u>

Special Revenue

Farm to Market #1	Farm to Market #2	Farm to Market #3	Farm to Market #4	Lateral Road	District Clerk Archives	Justice Court Technology Fund
\$ 1,428,872	\$ 1,428,872	\$ 1,428,872	\$ 1,428,872	\$ -	\$ -	\$ -
195,375	-	-	194,667	59,183	-	-
-	-	-	-	-	-	-
-	-	-	-	-	1,100	13,160
143,525	41,889	51,457	73,253	17,687	7,997	9,213
4,021	-	-	-	-	-	-
<u>1,771,793</u>	<u>1,470,761</u>	<u>1,480,329</u>	<u>1,696,792</u>	<u>76,870</u>	<u>9,097</u>	<u>22,373</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
916,444	921,562	1,168,458	1,396,038	-	-	-
-	-	-	-	-	-	-
470,616	27,714	327,592	65,849	-	-	-
<u>1,387,060</u>	<u>949,276</u>	<u>1,496,050</u>	<u>1,461,887</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>384,733</u>	<u>521,485</u>	<u>(15,721)</u>	<u>234,905</u>	<u>76,870</u>	<u>9,097</u>	<u>22,373</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
384,733	521,485	(15,721)	234,905	76,870	9,097	22,373
2,402,882	152,446	563,236	1,010,066	314,905	171,310	198,780
(26,944)	(26,944)	(26,944)	(26,944)	-	-	-
<u>\$ 2,760,671</u>	<u>\$ 646,987</u>	<u>\$ 520,571</u>	<u>\$ 1,218,027</u>	<u>\$ 391,775</u>	<u>\$ 180,407</u>	<u>\$ 221,153</u>

ELLIS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Special Revenue			
	County & District Court Technology	District Court Records Technology	Jury	Law Library
REVENUES				
Taxes	\$ -	\$ -	\$ 67,527	\$ -
Intergovernmental	-	-	69,530	-
Licenses and permits	-	-	-	-
Fees of office	3,168	2,140	40,185	140,037
Fines and forfeitures	-	-	-	-
Investment earnings	-	10,663	5,156	-
Other	-	-	340	11,119
Total revenues	<u>3,168</u>	<u>12,803</u>	<u>182,738</u>	<u>151,156</u>
EXPENDITURES				
General government	948	-	-	-
Judicial	-	-	217,883	275,360
Public safety	-	-	-	-
Roads and highways	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	836
Total expenditures	<u>948</u>	<u>-</u>	<u>217,883</u>	<u>276,196</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>2,220</u>	<u>12,803</u>	<u>(35,145)</u>	<u>(125,040)</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	-	-	-	-
Transfers in	-	-	29,893	157,242
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>29,893</u>	<u>157,242</u>
NET CHANGE IN FUND BALANCE	2,220	12,803	(5,252)	32,202
FUND BALANCE, BEGINNING	42,551	229,295	75,760	(10,696)
PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, ENDING	<u>\$ 44,771</u>	<u>\$ 242,098</u>	<u>\$ 70,508</u>	<u>\$ 21,506</u>

Special Revenue

District Attorney Hot Check	District Attorney Seizure	District Attorney Forfeiture	Sheriff Seizure	Sheriff Drug Forfeiture	Constable Precinct #1 Forfeiture	Constable Precinct #2 Forfeiture
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,455	-	-	-	-	-	-
-	219,947	47,040	-	13,291	-	-
6,509	24,126	11,764	7,748	18,194	36	-
-	-	-	-	-	-	-
<u>7,964</u>	<u>244,073</u>	<u>58,804</u>	<u>7,748</u>	<u>31,485</u>	<u>36</u>	<u>-</u>
-	-	-	-	-	-	-
268	181,281	2,099	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	78,477	-	-
<u>268</u>	<u>181,281</u>	<u>2,099</u>	<u>-</u>	<u>78,477</u>	<u>-</u>	<u>-</u>
7,696	62,792	56,705	7,748	(46,992)	36	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
7,696	62,792	56,705	7,748	(46,992)	36	-
132,871	531,864	224,111	167,450	412,398	1,437	181
-	-	-	-	-	-	-
<u>\$ 140,567</u>	<u>\$ 594,656</u>	<u>\$ 280,816</u>	<u>\$ 175,198</u>	<u>\$ 365,406</u>	<u>\$ 1,473</u>	<u>\$ 181</u>

ELLIS COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES**

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Special Revenue			
	Records Management	General Record Management Preservation	Courthouse Security	Sheriff Federal Forfeiture
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Licenses and permits	-	-	-	-
Fees of office	396,088	106,378	130,848	-
Fines and forfeitures	-	-	-	27,826
Investment earnings	99,460	33,637	17,189	25,083
Other	-	2,284	-	-
Total revenues	<u>495,548</u>	<u>142,299</u>	<u>148,037</u>	<u>52,909</u>
EXPENDITURES				
General government	253,702	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Roads and highways	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	101,932	444
Total expenditures	<u>253,702</u>	<u>-</u>	<u>101,932</u>	<u>444</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>241,846</u>	<u>142,299</u>	<u>46,105</u>	<u>52,465</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	241,846	142,299	46,105	52,465
FUND BALANCE, BEGINNING	2,044,325	678,000	376,137	501,785
PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, ENDING	<u>\$ 2,286,171</u>	<u>\$ 820,299</u>	<u>\$ 422,242</u>	<u>\$ 554,250</u>

Special Revenue

Court Records Preservation	County Clerk Archives Management	Fire Marshal Special Fund	Elections Administration	County Clerk Vitals Preservation	Truancy and Prevention	Court Facility Fees
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
30,275	392,200	65,667	29,947	10,238	13,611	106,300
-	95,454	-	1,153	-	-	-
-	-	-	-	-	-	-
<u>30,275</u>	<u>487,654</u>	<u>65,667</u>	<u>31,100</u>	<u>10,238</u>	<u>13,611</u>	<u>106,300</u>
-	955,603	-	172,380	11,132	-	-
-	-	21,557	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	59,830	-	-	-	-
-	<u>955,603</u>	<u>81,387</u>	<u>172,380</u>	<u>11,132</u>	-	-
<u>30,275</u>	<u>(467,949)</u>	<u>(15,720)</u>	<u>(141,280)</u>	<u>(894)</u>	<u>13,611</u>	<u>106,300</u>
-	-	-	-	-	-	-
-	-	-	152,330	-	-	-
-	-	-	<u>152,330</u>	-	-	-
30,275	(467,949)	(15,720)	11,050	(894)	13,611	106,300
143,307	2,358,533	192,325	28,198	44,284	48,824	7,780
-	-	-	-	-	-	-
<u>\$ 173,582</u>	<u>\$ 1,890,584</u>	<u>\$ 176,605</u>	<u>\$ 39,248</u>	<u>\$ 43,390</u>	<u>\$ 62,435</u>	<u>\$ 114,080</u>

ELLIS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Special Revenue			
	LEOSE Constable Pct 2	LEOSE Constable Pct 3	LEOSE Constable Pct 4	Language Access Fund
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	649	607	607	-
Licenses and permits	-	-	-	-
Fees of office	-	-	-	12,864
Fines and forfeitures	-	-	-	-
Investment earnings	-	-	-	-
Other	-	-	-	-
Total revenues	<u>649</u>	<u>607</u>	<u>607</u>	<u>12,864</u>
EXPENDITURES				
General government	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Roads and highways	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>649</u>	<u>607</u>	<u>607</u>	<u>12,864</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	649	607	607	12,864
FUND BALANCE, BEGINNING	640	597	267	2,574
PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, ENDING	<u>\$ 1,289</u>	<u>\$ 1,204</u>	<u>\$ 874</u>	<u>\$ 15,438</u>

Special Revenue			Debt Service	Capital Projects				
LEOSE Sheriff	LEOSE District Attorney	Juvenile Probation Fees	2007 Debt Service	Right of Way	Permanent Improvement	Road District #1 Fees	Road District #5 Fees	
\$ -	\$ -	\$ -	\$ 3,303,889	\$ -	\$5,685,009	\$ -	\$ -	
10,417	776	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	10,600	-	-	-	-	-	
-	-	-	71,989	10,081	339,024	45,965	838	
-	-	-	-	-	-	-	-	
<u>10,417</u>	<u>776</u>	<u>10,600</u>	<u>3,375,878</u>	<u>10,081</u>	<u>6,024,033</u>	<u>45,965</u>	<u>838</u>	
-	-	9,257	-	315,094	2,092,720	-	-	
-	-	-	-	-	-	-	-	
10,721	717	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	2,375,000	-	-	-	-	
-	-	-	1,038,013	-	-	-	-	
-	-	-	-	-	-	109,362	-	
<u>10,721</u>	<u>717</u>	<u>9,257</u>	<u>3,413,013</u>	<u>315,094</u>	<u>2,092,720</u>	<u>109,362</u>	<u>-</u>	
(304)	59	1,343	(37,135)	(305,013)	3,931,313	(63,397)	838	
-	-	-	-	-	-	-	-	
-	-	-	-	-	2,528,699	-	-	
-	-	-	-	-	2,528,699	-	-	
(304)	59	1,343	(37,135)	(305,013)	6,460,012	(63,397)	838	
664	(40)	78,519	605,687	463,803	2,953,273	964,643	15,179	
-	-	-	-	-	-	-	-	
<u>\$ 360</u>	<u>\$ 19</u>	<u>\$ 79,862</u>	<u>\$ 568,552</u>	<u>\$ 158,790</u>	<u>\$9,413,285</u>	<u>\$ 901,246</u>	<u>\$ 16,017</u>	

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ELLIS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Capital Projects			Total Nonmajor Governmental Funds
	Road District #16 Fees	Road Improvement Fund	2019 Construction Project Fund	
REVENUES				
Taxes	\$ -	\$ 399,046	\$ -	\$ 19,270,023
Intergovernmental	-	-	-	809,423
Licenses and permits	-	-	-	2,838,317
Fees of office	-	-	-	1,506,261
Fines and forfeitures	-	-	-	308,104
Investment earnings	9,758	82,358	134,026	1,939,345
Other	-	93,226	-	117,087
Total revenues	<u>9,758</u>	<u>574,630</u>	<u>134,026</u>	<u>26,788,560</u>
EXPENDITURES				
General government	-	-	-	3,810,836
Judicial	-	-	-	676,891
Public safety	-	-	-	32,995
Roads and highways	-	-	-	10,384,891
Debt service:				
Principal	-	-	-	2,458,692
Interest	-	-	-	1,040,948
Capital outlay	-	35,361	613,709	2,776,374
Total expenditures	<u>-</u>	<u>35,361</u>	<u>613,709</u>	<u>21,181,627</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>9,758</u>	<u>539,269</u>	<u>(479,683)</u>	<u>5,606,933</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	-	-	-	64,950
Transfers in	-	-	-	4,699,632
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,764,582</u>
NET CHANGE IN FUND BALANCE	9,758	539,269	(479,683)	10,371,515
FUND BALANCE, BEGINNING	199,381	1,422,247	2,989,565	28,919,664
PRIOR PERIOD ADJUSTMENT	-	-	-	(107,776)
FUND BALANCE, ENDING	<u>\$ 209,139</u>	<u>\$ 1,961,516</u>	<u>\$ 2,509,882</u>	<u>\$ 39,183,403</u>

ELLIS COUNTY, TEXAS

ROAD AND BRIDGE FUND, PRECINCT #1

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 927,734	\$ 927,734	\$ 1,025,715	\$ 97,981
Intergovernmental	40,000	40,000	40,379	379
Licenses and permits	671,250	671,250	654,579	(16,671)
Investment earnings	3,000	3,000	147,791	144,791
Other	100	100	-	(100)
Total revenues	<u>1,642,084</u>	<u>1,642,084</u>	<u>1,868,464</u>	<u>226,380</u>
EXPENDITURES				
Roads and highways	3,126,551	3,047,182	1,210,709	1,836,473
Capital outlay	<u>282,000</u>	<u>368,000</u>	<u>367,020</u>	<u>980</u>
Total expenditures	<u>3,408,551</u>	<u>3,415,182</u>	<u>1,577,729</u>	<u>1,837,453</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>(1,766,467)</u>	<u>(1,773,098)</u>	<u>290,735</u>	<u>2,063,833</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	-	1,000	1,000	-
Transfers in	<u>56,547</u>	<u>56,547</u>	<u>457,867</u>	<u>401,320</u>
Total other financing sources (uses)	<u>56,547</u>	<u>57,547</u>	<u>458,867</u>	<u>401,320</u>
NET CHANGE IN FUND BALANCES	(1,709,920)	(1,715,551)	749,602	2,465,153
FUND BALANCES, BEGINNING	<u>1,867,715</u>	<u>1,867,715</u>	<u>1,867,715</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 157,795</u>	<u>\$ 152,164</u>	<u>\$ 2,617,317</u>	<u>\$ 2,465,153</u>

ELLIS COUNTY, TEXAS

ROAD AND BRIDGE RUND, PRECINCT #2

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 927,734	\$ 927,734	\$ 1,025,715	\$ 97,981
Intergovernmental	54,000	54,000	156,475	102,475
Licenses and permits	606,250	606,250	654,577	48,327
Investment earnings	2,750	2,750	130,617	127,867
Total revenues	<u>1,590,734</u>	<u>1,590,734</u>	<u>1,967,384</u>	<u>376,650</u>
EXPENDITURES				
Roads and highways	2,528,216	2,528,216	1,591,444	936,772
Debt service:				
Principal	-	-	83,692	(83,692)
Interest	-	-	2,935	(2,935)
Capital outlay	-	-	-	-
Total expenditures	<u>2,528,216</u>	<u>2,528,216</u>	<u>1,678,071</u>	<u>850,145</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>(937,482)</u>	<u>(937,482)</u>	<u>289,313</u>	<u>1,226,795</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	25,000	25,000	-	(25,000)
Transfers in	-	-	457,867	457,867
Total other financing sources (uses)	<u>25,000</u>	<u>25,000</u>	<u>457,867</u>	<u>432,867</u>
NET CHANGE IN FUND BALANCES	<u>(912,482)</u>	<u>(912,482)</u>	<u>747,180</u>	<u>1,659,662</u>
FUND BALANCES, BEGINNING	<u>1,526,075</u>	<u>1,526,075</u>	<u>1,526,075</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 613,593</u>	<u>\$ 613,593</u>	<u>\$ 2,273,255</u>	<u>\$ 1,659,662</u>

ELLIS COUNTY, TEXAS

ROAD AND BRIDGE RUND, PRECINCT #3

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 927,734	\$ 927,734	\$ 1,021,919	\$ 94,185
Intergovernmental	40,000	40,000	40,379	379
Licenses and permits	671,250	671,250	728,305	57,055
Investment earnings	2,300	2,300	114,192	111,892
Other	2,500	7,696	5,771	(1,925)
Total revenues	<u>1,643,784</u>	<u>1,648,980</u>	<u>1,910,566</u>	<u>261,586</u>
EXPENDITURES				
Roads and highways	2,078,685	2,839,452	1,715,057	1,124,395
Capital outlay	502,000	559,325	388,306	171,019
Total expenditures	<u>2,580,685</u>	<u>3,398,777</u>	<u>2,103,363</u>	<u>1,295,414</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>(936,901)</u>	<u>(1,749,797)</u>	<u>(192,797)</u>	<u>1,557,000</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	5,000	62,325	57,325	(5,000)
Transfers in	-	-	457,867	457,867
Total other financing sources (uses)	<u>5,000</u>	<u>62,325</u>	<u>515,192</u>	<u>452,867</u>
NET CHANGE IN FUND BALANCES	(931,901)	(1,687,472)	322,395	2,009,867
FUND BALANCES, BEGINNING	<u>982,974</u>	<u>982,974</u>	<u>982,974</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 51,073</u>	<u>\$ (704,498)</u>	<u>\$ 1,305,369</u>	<u>\$ 2,009,867</u>

ELLIS COUNTY, TEXAS

ROAD AND BRIDGE RUND, PRECINCT #4

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 927,734	\$ 927,734	\$ 1,025,715	\$ 97,981
Intergovernmental	45,000	45,000	40,379	(4,621)
Licenses and permits	681,250	681,250	800,856	119,606
Investment earnings	3,500	3,500	151,513	148,013
Other	<u>3,200</u>	<u>3,200</u>	<u>326</u>	<u>(2,874)</u>
Total revenues	<u>1,660,684</u>	<u>1,660,684</u>	<u>2,018,789</u>	<u>358,105</u>
EXPENDITURES				
Roads and highways	2,793,347	2,793,347	1,465,179	1,328,168
Capital outlay	<u>176,254</u>	<u>176,254</u>	<u>129,326</u>	<u>46,928</u>
Total expenditures	<u>2,969,601</u>	<u>2,969,601</u>	<u>1,594,505</u>	<u>1,375,096</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>(1,308,917)</u>	<u>(1,308,917)</u>	<u>424,284</u>	<u>1,733,201</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	10,000	10,000	6,625	(3,375)
Transfers in	<u>-</u>	<u>-</u>	<u>457,867</u>	<u>457,867</u>
Total other financing sources (uses)	<u>10,000</u>	<u>10,000</u>	<u>464,492</u>	<u>454,492</u>
NET CHANGE IN FUND BALANCES	(1,298,917)	(1,298,917)	888,776	2,187,693
FUND BALANCES, BEGINNING	<u>1,801,556</u>	<u>1,801,556</u>	<u>1,801,556</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 502,639</u>	<u>\$ 502,639</u>	<u>\$ 2,690,332</u>	<u>\$ 2,187,693</u>

ELLIS COUNTY, TEXAS

FARM TO MARKET FUND, PRECINCT #1

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 1,457,598	\$ 1,457,598	\$ 1,428,872	\$ (28,726)
Intergovernmental	30,000	40,000	195,375	155,375
Investment earnings	4,300	4,300	143,525	139,225
Other	-	4,021	4,021	-
Total revenues	<u>1,491,898</u>	<u>1,505,919</u>	<u>1,771,793</u>	<u>265,874</u>
EXPENDITURES				
Roads and highways	3,937,662	3,432,267	916,444	2,515,823
Capital outlay	250	526,116	470,616	55,500
Total expenditures	<u>3,937,912</u>	<u>3,958,383</u>	<u>1,387,060</u>	<u>2,571,323</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>(2,446,014)</u>	<u>(2,452,464)</u>	<u>384,733</u>	<u>2,837,197</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	78,635	78,635	-	(78,635)
Total other financing sources (uses)	<u>78,635</u>	<u>78,635</u>	<u>-</u>	<u>(78,635)</u>
NET CHANGE IN FUND BALANCES	(2,367,379)	(2,373,829)	384,733	2,758,562
FUND BALANCES, BEGINNING	-	-	2,402,882	-
PRIOR PERIOD ADJUSTMENT	-	-	(26,944)	(26,944)
FUND BALANCES, ENDING	<u>\$ (2,367,379)</u>	<u>\$ (2,373,829)</u>	<u>\$ 2,760,671</u>	<u>\$ 5,134,500</u>

ELLIS COUNTY, TEXAS

FARM TO MARKET FUND, PRECINCT #2

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 1,520,659	\$ 1,520,659	\$ 1,428,872	\$ (91,787)
Intergovernmental	15,100	15,100	-	(15,100)
Investment earnings	2,000	2,000	41,889	39,889
Total revenues	<u>1,537,759</u>	<u>1,537,759</u>	<u>1,470,761</u>	<u>(66,998)</u>
EXPENDITURES				
Roads and highways	1,692,646	1,697,646	921,562	776,084
Capital outlay	89,484	84,484	27,714	56,770
Total expenditures	<u>1,782,130</u>	<u>1,782,130</u>	<u>949,276</u>	<u>832,854</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>(244,371)</u>	<u>(244,371)</u>	<u>521,485</u>	<u>765,856</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	78,635	78,635	-	(78,635)
Total other financing sources (uses)	<u>78,635</u>	<u>78,635</u>	<u>-</u>	<u>(78,635)</u>
NET CHANGE IN FUND BALANCES	(165,736)	(165,736)	521,485	687,221
FUND BALANCES, BEGINNING	152,446	152,446	152,446	-
PRIOR PERIOD ADJUSTMENT	-	-	(26,944)	(26,944)
FUND BALANCES, ENDING	<u>\$ (13,290)</u>	<u>\$ (13,290)</u>	<u>\$ 646,987</u>	<u>\$ 660,277</u>

ELLIS COUNTY, TEXAS

FARM TO MARKET FUND, PRECINCT #3

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	1,530,659	1,530,659	1,428,872	\$ (101,787)
Intergovernmental	25,100	25,100	-	(25,100)
Investment earnings	2,750	2,750	51,457	48,707
Total revenues	<u>1,558,509</u>	<u>1,558,509</u>	<u>1,480,329</u>	<u>(78,180)</u>
EXPENDITURES				
Roads and highways	1,566,346	2,435,802	1,168,458	1,267,344
Capital outlay	325,620	327,620	327,592	28
Total expenditures	<u>1,891,966</u>	<u>2,763,422</u>	<u>1,496,050</u>	<u>1,267,372</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>(333,457)</u>	<u>(1,204,913)</u>	<u>(15,721)</u>	<u>1,189,192</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	78,635	78,635	-	(78,635)
Transfers out	(37,989)	(37,989)	-	37,989
Total other financing sources (uses)	<u>40,646</u>	<u>40,646</u>	<u>-</u>	<u>(40,646)</u>
NET CHANGE IN FUND BALANCES	(292,811)	(1,164,267)	(15,721)	1,148,546
FUND BALANCES, BEGINNING	563,236	563,236	563,236	-
PRIOR PERIOD ADJUSTMENT	-	-	(26,944)	(26,944)
FUND BALANCES, ENDING	<u>\$ 270,425</u>	<u>\$ (601,031)</u>	<u>\$ 520,571</u>	<u>\$ 1,121,602</u>

ELLIS COUNTY, TEXAS

FARM TO MARKET FUND, PRECINCT #4

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 1,510,659	\$ 1,510,659	\$ 1,428,872	\$ (81,787)
Intergovernmental	165,100	166,150	194,667	28,517
Investment earnings	3,000	3,000	73,253	70,253
Total revenues	<u>1,678,759</u>	<u>1,679,809</u>	<u>1,696,792</u>	<u>16,983</u>
EXPENDITURES				
Roads and highways	2,625,294	2,625,294	1,396,038	1,229,256
Capital outlay	100,000	101,050	65,849	35,201
Total expenditures	<u>2,725,294</u>	<u>2,726,344</u>	<u>1,461,887</u>	<u>1,264,457</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>(1,046,535)</u>	<u>(1,046,535)</u>	<u>234,905</u>	<u>1,281,440</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	78,635	78,635	-	(78,635)
Total other financing sources (uses)	<u>78,635</u>	<u>78,635</u>	<u>-</u>	<u>(78,635)</u>
NET CHANGE IN FUND BALANCES	(967,900)	(967,900)	234,905	1,202,805
FUND BALANCES, BEGINNING	1,010,066	1,010,066	1,010,066	-
PRIOR PERIOD ADJUSTMENT	-	-	(26,944)	(26,944)
FUND BALANCES, ENDING	<u>\$ 42,166</u>	<u>\$ 42,166</u>	<u>\$ 1,218,027</u>	<u>\$ 1,175,861</u>

ELLIS COUNTY, TEXAS

LATERAL ROAD

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Intergovernmental	\$ 60,400	\$ 60,400	\$ 59,183	\$ (1,217)
Investment earnings	325	325	17,687	17,362
Total revenues	<u>60,725</u>	<u>60,725</u>	<u>76,870</u>	<u>16,145</u>
EXPENDITURES				
Roads and highways	<u>60,400</u>	<u>60,400</u>	<u>-</u>	<u>60,400</u>
Total expenditures	<u>60,400</u>	<u>60,400</u>	<u>-</u>	<u>60,400</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>121,125</u>	<u>121,125</u>	<u>76,870</u>	<u>(44,255)</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(314,540)</u>	<u>(314,540)</u>	<u>-</u>	<u>314,540</u>
Total other financing sources (uses)	<u>(314,540)</u>	<u>(314,540)</u>	<u>-</u>	<u>314,540</u>
NET CHANGE IN FUND BALANCES	(193,415)	(193,415)	76,870	270,285
FUND BALANCES, BEGINNING	<u>314,905</u>	<u>314,905</u>	<u>314,905</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 121,490</u>	<u>\$ 121,490</u>	<u>\$ 391,775</u>	<u>\$ 270,285</u>

ELLIS COUNTY, TEXAS

DISTRICT CLERK ARCHIVES

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Fees of office	\$ 5,000	\$ 5,000	\$ 1,100	\$ (3,900)
Investment earnings	90	90	7,997	7,907
Total revenues	<u>5,090</u>	<u>5,090</u>	<u>9,097</u>	<u>4,007</u>
EXPENDITURES				
General Government	<u>175,990</u>	<u>175,990</u>	<u>-</u>	<u>175,990</u>
Total expenditures	<u>175,990</u>	<u>175,990</u>	<u>-</u>	<u>175,990</u>
NET CHANGE IN FUND BALANCES	(170,900)	(170,900)	9,097	179,997
FUND BALANCES, BEGINNING	<u>171,310</u>	<u>171,310</u>	<u>171,310</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 410</u>	<u>\$ 410</u>	<u>\$ 180,407</u>	<u>\$ 179,997</u>

ELLIS COUNTY, TEXAS

JUSTICE COURT TECHNOLOGY

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Fees of office	\$ 13,750	\$ 13,750	\$ 13,160	\$ (590)
Investment earnings	251	251	9,213	8,962
Total revenues	<u>14,001</u>	<u>14,001</u>	<u>22,373</u>	<u>8,372</u>
EXPENDITURES				
Judicial	<u>211,039</u>	<u>211,039</u>	-	211,039
Total expenditures	<u>211,039</u>	<u>211,039</u>	-	211,039
NET CHANGE IN FUND BALANCES	(197,038)	(197,038)	22,373	219,411
FUND BALANCES, BEGINNING	<u>198,780</u>	<u>198,780</u>	<u>198,780</u>	-
FUND BALANCES, ENDING	<u>\$ 1,742</u>	<u>\$ 1,742</u>	<u>\$ 221,153</u>	<u>\$ 219,411</u>

ELLIS COUNTY, TEXAS

COUNTY AND DISTRICT COURT TECHNOLOGY

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Fees of office	\$ 4,000	\$ 4,000	\$ 3,168	\$ (832)
Total revenues	<u>4,000</u>	<u>4,000</u>	<u>3,168</u>	<u>(832)</u>
EXPENDITURES				
General government	-	-	948	(948)
Judicial	<u>46,238</u>	<u>46,238</u>	<u>-</u>	<u>46,238</u>
Total expenditures	<u>46,238</u>	<u>46,238</u>	<u>948</u>	<u>45,290</u>
NET CHANGE IN FUND BALANCES	(42,238)	(42,238)	2,220	44,458
FUND BALANCES, BEGINNING	<u>42,551</u>	<u>42,551</u>	<u>42,551</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 313</u>	<u>\$ 313</u>	<u>\$ 44,771</u>	<u>\$ 44,458</u>

ELLIS COUNTY, TEXAS

DISTRICT COURT RECORDS TECHNOLOGY

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Fees of office	\$ 9,000	\$ 9,000	\$ 2,140	\$ (6,860)
Investment earnings	300	300	10,663	10,363
Total revenues	<u>9,300</u>	<u>9,300</u>	<u>12,803</u>	<u>3,503</u>
EXPENDITURES				
General Government	<u>238,001</u>	<u>238,001</u>	-	<u>238,001</u>
Total expenditures	<u>238,001</u>	<u>238,001</u>	-	<u>238,001</u>
NET CHANGE IN FUND BALANCES	(228,701)	(228,701)	12,803	241,504
FUND BALANCES, BEGINNING	<u>229,295</u>	<u>229,295</u>	<u>229,295</u>	-
FUND BALANCES, ENDING	<u>\$ 594</u>	<u>\$ 594</u>	<u>\$ 242,098</u>	<u>\$ 241,504</u>

ELLIS COUNTY, TEXAS

JURY

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 59,785	\$ 59,785	\$ 67,527	\$ 7,742
Intergovernmental	75,000	75,000	69,530	(5,470)
Fees of office	20,800	20,800	40,185	19,385
Licenses and permits	-	-	-	-
Investment earnings	250	250	5,156	4,906
Other fees	2,000	2,000	340	(1,660)
Total revenues	<u>157,835</u>	<u>157,835</u>	<u>182,738</u>	<u>24,903</u>
EXPENDITURES				
Judicial	<u>239,087</u>	<u>239,087</u>	<u>217,883</u>	<u>21,204</u>
Total expenditures	<u>239,087</u>	<u>239,087</u>	<u>217,883</u>	<u>21,204</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>(81,252)</u>	<u>(81,252)</u>	<u>(35,145)</u>	<u>46,107</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>-</u>	<u>-</u>	<u>29,893</u>	<u>29,893</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>29,893</u>	<u>29,893</u>
NET CHANGE IN FUND BALANCES	<u>(81,252)</u>	<u>(81,252)</u>	<u>(5,252)</u>	<u>76,000</u>
FUND BALANCES, BEGINNING	<u>75,760</u>	<u>75,760</u>	<u>75,760</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ (5,492)</u>	<u>\$ (5,492)</u>	<u>\$ 70,508</u>	<u>\$ 76,000</u>

ELLIS COUNTY, TEXAS

LAW LIBRARY

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Fees of office	\$ 105,000	\$ 105,000	\$ 140,037	\$ 35,037
Other	200	3,200	11,119	7,919
Total revenues	<u>105,200</u>	<u>108,200</u>	<u>151,156</u>	<u>42,956</u>
EXPENDITURES				
Judicial	278,096	275,596	275,360	236
Capital outlay	275,596	-	836	(836)
Total expenditures	<u>553,692</u>	<u>275,596</u>	<u>276,196</u>	<u>(600)</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>(448,492)</u>	<u>(167,396)</u>	<u>(125,040)</u>	<u>42,356</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>266,772</u>	<u>266,772</u>	<u>157,242</u>	<u>(109,530)</u>
Total other financing sources (uses)	<u>266,772</u>	<u>266,772</u>	<u>157,242</u>	<u>(109,530)</u>
NET CHANGE IN FUND BALANCES	(181,720)	99,376	32,202	(67,174)
FUND BALANCES, BEGINNING	<u>(10,696)</u>	<u>(10,696)</u>	<u>(10,696)</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ (192,416)</u>	<u>\$ 88,680</u>	<u>\$ 21,506</u>	<u>\$ (67,174)</u>

ELLIS COUNTY, TEXAS

DISTRICT ATTORNEY HOT CHECK

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Fees of office	\$ 1,250	\$ 1,250	\$ 1,455	\$ 205
Investment earnings	275	275	6,509	6,234
Other	100	100	-	(100)
Total revenues	<u>1,625</u>	<u>1,625</u>	<u>7,964</u>	<u>6,339</u>
EXPENDITURES				
Judicial	<u>133,402</u>	<u>133,402</u>	<u>268</u>	<u>133,134</u>
Total expenditures	<u>133,402</u>	<u>133,402</u>	<u>268</u>	<u>133,134</u>
NET CHANGE IN FUND BALANCES	(131,777)	(131,777)	7,696	139,473
FUND BALANCES, BEGINNING	<u>132,871</u>	<u>132,871</u>	<u>132,871</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 1,094</u>	<u>\$ 1,094</u>	<u>\$ 140,567</u>	<u>\$ 139,473</u>

ELLIS COUNTY, TEXAS

DISTRICT ATTORNEY SEIZURE

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Fines and forfeitures	\$ -	\$ -	\$ 219,947	\$ 219,947
Investment earnings	800	800	24,126	23,326
Total revenues	<u>800</u>	<u>800</u>	<u>244,073</u>	<u>243,273</u>
EXPENDITURES				
Judicial	334,480	334,480	181,281	153,199
Total expenditures	<u>334,480</u>	<u>334,480</u>	<u>181,281</u>	<u>153,199</u>
NET CHANGE IN FUND BALANCES	(333,680)	(333,680)	62,792	396,472
FUND BALANCES, BEGINNING	<u>531,864</u>	<u>531,864</u>	<u>531,864</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 198,184</u>	<u>\$ 198,184</u>	<u>\$ 594,656</u>	<u>\$ 396,472</u>

ELLIS COUNTY, TEXAS

DISTRICT ATTORNEY FORFEITURE

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Fines and forfeitures	\$ 50,000	\$ 50,000	\$ 47,040	\$ (2,960)
Investment earnings	200	200	11,764	11,564
Total revenues	<u>50,200</u>	<u>50,200</u>	<u>58,804</u>	<u>8,604</u>
EXPENDITURES				
Judicial	<u>278,441</u>	<u>278,441</u>	<u>2,099</u>	<u>276,342</u>
Total expenditures	<u>278,441</u>	<u>278,441</u>	<u>2,099</u>	<u>276,342</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>(223,241)</u>	<u>(223,241)</u>	<u>56,705</u>	<u>279,946</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>
Total other financing sources (uses)	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>
NET CHANGE IN FUND BALANCES	<u>(223,241)</u>	<u>(223,241)</u>	<u>56,705</u>	<u>279,946</u>
FUND BALANCES, BEGINNING	<u>224,111</u>	<u>224,111</u>	<u>224,111</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 870</u>	<u>\$ 870</u>	<u>\$ 280,816</u>	<u>\$ 279,946</u>

ELLIS COUNTY, TEXAS

SHERIFF SEIZURE

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Investment earnings	\$ 350	\$ 350	\$ 7,748	\$ 7,398
Total revenues	<u>350</u>	<u>350</u>	<u>7,748</u>	<u>7,398</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>350</u>	<u>350</u>	<u>7,748</u>	<u>7,398</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(167,485)</u>	<u>(167,485)</u>	<u>-</u>	<u>167,485</u>
Total other financing sources (uses)	<u>(167,485)</u>	<u>(167,485)</u>	<u>-</u>	<u>167,485</u>
NET CHANGE IN FUND BALANCES	(167,135)	(167,135)	7,748	174,883
FUND BALANCES, BEGINNING	<u>167,450</u>	<u>167,450</u>	<u>167,450</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 315</u>	<u>\$ 315</u>	<u>\$ 175,198</u>	<u>\$ 174,883</u>

ELLIS COUNTY, TEXAS

SHERIFF DRUG FORFEITURE

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Fines and forfeitures	\$ -	\$ -	\$ 13,291	\$ 13,291
Investment earnings	550	550	18,194	17,644
Total revenues	<u>550</u>	<u>550</u>	<u>31,485</u>	<u>30,935</u>
EXPENDITURES				
Public safety	412,044	412,044	-	412,044
Capital outlay	-	-	78,477	(78,477)
Total expenditures	<u>412,044</u>	<u>412,044</u>	<u>78,477</u>	<u>333,567</u>
NET CHANGE IN FUND BALANCES	(411,494)	(411,494)	(46,992)	364,502
FUND BALANCES, BEGINNING	<u>412,398</u>	<u>412,398</u>	<u>412,398</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 904</u>	<u>\$ 904</u>	<u>\$ 365,406</u>	<u>\$ 364,502</u>

ELLIS COUNTY, TEXAS

CONSTABLE, PRECINCT #1 FORFEITURE

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
EXPENDITURES				
Public safety	\$ 181	\$ 181	\$ -	\$ (181)
Total expenditures	<u>181</u>	<u>181</u>	<u>-</u>	<u>181</u>
NET CHANGE IN FUND BALANCES	181	181	-	181
FUND BALANCES, BEGINNING	<u>181</u>	<u>181</u>	<u>181</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 362</u>	<u>\$ 362</u>	<u>\$ 181</u>	<u>\$ (181)</u>

ELLIS COUNTY, TEXAS

CONSTABLE, PRECINCT #2 FORFEITURE

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Investment earnings	\$ 6	\$ 6	\$ 36	\$ 30
Total revenues	<u>6</u>	<u>6</u>	<u>36</u>	<u>30</u>
EXPENDITURES				
Public safety	1,434	1,434	-	1,434
Total expenditures	<u>1,434</u>	<u>1,434</u>	<u>-</u>	<u>1,434</u>
NET CHANGE IN FUND BALANCES	(1,428)	(1,428)	36	1,464
FUND BALANCES, BEGINNING	<u>1,437</u>	<u>1,437</u>	<u>1,437</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 9</u>	<u>\$ 9</u>	<u>\$ 1,473</u>	<u>\$ 1,464</u>

ELLIS COUNTY, TEXAS

RECORDS MANAGEMENT

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Fees of office	\$ 425,000	\$ 425,000	\$ 396,088	\$ (28,912)
Investment earnings	1,750	1,750	99,460	97,710
Total revenues	<u>426,750</u>	<u>426,750</u>	<u>495,548</u>	<u>68,798</u>
EXPENDITURES				
General government	<u>2,373,304</u>	<u>2,373,304</u>	<u>253,702</u>	<u>2,119,602</u>
Total expenditures	<u>2,373,304</u>	<u>2,373,304</u>	<u>253,702</u>	<u>2,119,602</u>
NET CHANGE IN FUND BALANCES	(1,946,554)	(1,946,554)	241,846	2,188,400
FUND BALANCES, BEGINNING	<u>2,044,325</u>	<u>2,044,325</u>	<u>2,044,325</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 97,771</u>	<u>\$ 97,771</u>	<u>\$ 2,286,171</u>	<u>\$ 2,188,400</u>

ELLIS COUNTY, TEXAS

GENERAL RECORDS MANAGEMENT AND PRESERVATION

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Fees of office	\$ 65,000	\$ 65,000	\$ 106,378	\$ 41,378
Investment earnings	1,150	1,150	33,637	32,487
Other	9,000	9,000	2,284	(6,716)
Total revenues	<u>75,150</u>	<u>75,150</u>	<u>142,299</u>	<u>67,149</u>
EXPENDITURES				
General government	<u>744,072</u>	<u>744,072</u>	-	744,072
Total expenditures	<u>744,072</u>	<u>744,072</u>	-	744,072
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>(668,922)</u>	<u>(668,922)</u>	<u>142,299</u>	<u>811,221</u>
NET CHANGE IN FUND BALANCES	(668,922)	(668,922)	142,299	811,221
FUND BALANCES, BEGINNING	<u>678,000</u>	<u>678,000</u>	<u>678,000</u>	-
FUND BALANCES, ENDING	<u>\$ 9,078</u>	<u>\$ 9,078</u>	<u>\$ 820,299</u>	<u>\$ 811,221</u>

ELLIS COUNTY, TEXAS

COURTHOUSE SECURITY

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Fees of office	\$ 101,000	\$ 101,000	\$ 130,848	\$ 29,848
Investment earnings	300	300	17,189	16,889
Total revenues	<u>101,300</u>	<u>101,300</u>	<u>148,037</u>	<u>46,737</u>
EXPENDITURES				
Capital outlay	<u>275,838</u>	<u>366,691</u>	<u>101,932</u>	<u>264,759</u>
Total expenditures	<u>275,838</u>	<u>366,691</u>	<u>101,932</u>	<u>264,759</u>
NET CHANGE IN FUND BALANCES	(174,538)	(265,391)	46,105	311,496
FUND BALANCES, BEGINNING	<u>376,137</u>	<u>376,137</u>	<u>376,137</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 201,599</u>	<u>\$ 110,746</u>	<u>\$ 422,242</u>	<u>\$ 311,496</u>

ELLIS COUNTY, TEXAS

SHERIFF FEDERAL FORFEITURE

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Fines and forfeitures	\$ -	\$ -	\$ 27,826	\$ 27,826
Investment earnings	800	800	25,083	24,283
Total revenues	<u>800</u>	<u>800</u>	<u>52,909</u>	<u>52,109</u>
EXPENDITURES				
Public safety	475,083	475,083	-	475,083
Capital outlay	-	-	444	444
Total expenditures	<u>475,083</u>	<u>475,083</u>	<u>444</u>	<u>475,527</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>(474,283)</u>	<u>(474,283)</u>	<u>52,465</u>	<u>526,748</u>
NET CHANGE IN FUND BALANCES	(474,283)	(474,283)	52,465	526,748
FUND BALANCES, BEGINNING	<u>501,785</u>	<u>501,785</u>	<u>501,785</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 27,502</u>	<u>\$ 27,502</u>	<u>\$ 554,250</u>	<u>\$ 526,748</u>

ELLIS COUNTY, TEXAS

COURT RECORDS PRESERVATION

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Fees of office	\$ 20,000	\$ 20,000	\$ 30,275	\$ 10,275
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>30,275</u>	<u>10,275</u>
EXPENDITURES				
General government	<u>161,472</u>	<u>161,472</u>	<u>-</u>	<u>161,472</u>
Total expenditures	<u>161,472</u>	<u>161,472</u>	<u>-</u>	<u>161,472</u>
NET CHANGE IN FUND BALANCES	(141,472)	(141,472)	30,275	171,747
FUND BALANCES, BEGINNING	<u>143,307</u>	<u>143,307</u>	<u>143,307</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 1,835</u>	<u>\$ 1,835</u>	<u>\$ 173,582</u>	<u>\$ 171,747</u>

ELLIS COUNTY, TEXAS

COUNTY CLERK ARCHIVES MANAGEMENT

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Fees of office	\$ 425,000	\$ 425,000	\$ 392,200	\$ (32,800)
Investment earnings	1,200	1,200	95,454	94,254
Total revenues	<u>426,200</u>	<u>426,200</u>	<u>487,654</u>	<u>61,454</u>
EXPENDITURES				
General government	<u>2,805,546</u>	<u>2,805,546</u>	<u>955,603</u>	<u>1,849,943</u>
Total expenditures	<u>2,805,546</u>	<u>2,805,546</u>	<u>955,603</u>	<u>1,849,943</u>
NET CHANGE IN FUND BALANCES	(2,379,346)	(2,379,346)	(467,949)	1,911,397
FUND BALANCES, BEGINNING	<u>2,358,533</u>	<u>2,358,533</u>	<u>2,358,533</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ (20,813)</u>	<u>\$ (20,813)</u>	<u>\$ 1,890,584</u>	<u>\$ 1,911,397</u>

ELLIS COUNTY, TEXAS

FIRE MARSHAL SPECIAL

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Fees of office	\$ 58,000	\$ 58,000	\$ 65,667	\$ 7,667
Total revenues	<u>58,000</u>	<u>58,000</u>	<u>65,667</u>	<u>7,667</u>
EXPENDITURES				
Public safety`	44,062	44,062	21,557	22,505
Debt service:				
Principal	8,737	8,737	-	8,737
Interest	1,002	902	-	902
Capital outlay	<u>139,395</u>	<u>139,395</u>	<u>59,830</u>	<u>79,565</u>
Total expenditures	<u>193,196</u>	<u>193,096</u>	<u>81,387</u>	<u>111,709</u>
NET CHANGE IN FUND BALANCES	<u>(135,196)</u>	<u>(135,096)</u>	<u>(15,720)</u>	<u>119,376</u>
FUND BALANCES, BEGINNING	<u>192,325</u>	<u>192,325</u>	<u>192,325</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 57,129</u>	<u>\$ 57,229</u>	<u>\$ 176,605</u>	<u>\$ 119,376</u>

ELLIS COUNTY, TEXAS

ELECTIONS ADMINISTRATION

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Charges for services	\$ 20,000	\$ 20,000	\$ 29,947	\$ 9,947
Investment earnings	50	50	1,153	1,103
Total revenues	<u>20,050</u>	<u>20,050</u>	<u>31,100</u>	<u>11,050</u>
EXPENDITURES				
General government	<u>20,050</u>	<u>172,380</u>	<u>172,380</u>	<u>-</u>
Total expenditures	<u>20,050</u>	<u>172,380</u>	<u>172,380</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	-	(152,330)	(141,280)	11,050
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>-</u>	<u>-</u>	<u>152,330</u>	<u>152,330</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>152,330</u>	<u>152,330</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>(152,330)</u>	<u>11,050</u>	<u>163,380</u>
FUND BALANCES, BEGINNING	<u>-</u>	<u>-</u>	<u>28,198</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ -</u>	<u>\$ (152,330)</u>	<u>\$ 39,248</u>	<u>\$ 191,578</u>

ELLIS COUNTY, TEXAS

COUNTY CLERK VITALS PRESERVATION

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Fees of office	\$ 9,000	\$ 9,000	\$ 10,238	\$ 1,238
Total revenues	<u>9,000</u>	<u>9,000</u>	<u>10,238</u>	<u>1,238</u>
EXPENDITURES				
General government	<u>52,448</u>	<u>52,448</u>	<u>11,132</u>	<u>41,316</u>
Total expenditures	<u>52,448</u>	<u>52,448</u>	<u>11,132</u>	<u>41,316</u>
NET CHANGE IN FUND BALANCES	(43,448)	(43,448)	(894)	42,554
FUND BALANCES, BEGINNING	<u>44,284</u>	<u>44,284</u>	<u>44,284</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 836</u>	<u>\$ 836</u>	<u>\$ 43,390</u>	<u>\$ 42,554</u>

ELLIS COUNTY, TEXAS

TRUANCY AND PREVENTION

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Fees of office	\$ 14,750	\$ 14,750	\$ 13,611	\$ (1,139)
Total revenues	<u>14,750</u>	<u>14,750</u>	<u>13,611</u>	<u>(1,139)</u>
EXPENDITURES				
Public Safety	<u>62,082</u>	<u>62,082</u>	-	<u>62,082</u>
Total expenditures	<u>62,082</u>	<u>62,082</u>	-	<u>62,082</u>
NET CHANGE IN FUND BALANCES	(47,332)	(47,332)	13,611	60,943
FUND BALANCES, BEGINNING	<u>48,824</u>	<u>48,824</u>	<u>48,824</u>	-
FUND BALANCES, ENDING	<u>\$ 1,492</u>	<u>\$ 1,492</u>	<u>\$ 62,435</u>	<u>\$ 60,943</u>

ELLIS COUNTY, TEXAS

COURT FACILITY FEE

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Fees of office	\$ 24,000	\$ 24,000	\$ 106,300	\$ 82,300
Total revenues	<u>24,000</u>	<u>24,000</u>	<u>106,300</u>	<u>82,300</u>
NET CHANGE IN FUND BALANCES	24,000	24,000	106,300	82,300
FUND BALANCES, BEGINNING	<u>7,780</u>	<u>7,780</u>	<u>7,780</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 31,780</u>	<u>\$ 31,780</u>	<u>\$ 114,080</u>	<u>\$ 82,300</u>

ELLIS COUNTY, TEXAS

LEOSE CONSTABLE PCT 2

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Intergovernmental	\$ 640	\$ 640	\$ 649	\$ 9
Total revenues	<u>640</u>	<u>640</u>	<u>649</u>	<u>9</u>
EXPENDITURES				
Public safety	<u>4,894</u>	<u>4,894</u>	<u>-</u>	<u>4,894</u>
Total expenditures	<u>4,894</u>	<u>4,894</u>	<u>-</u>	<u>4,894</u>
NET CHANGE IN FUND BALANCES	(4,254)	(4,254)	649	4,903
FUND BALANCES, BEGINNING	<u>640</u>	<u>640</u>	<u>640</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ (3,614)</u>	<u>\$ (3,614)</u>	<u>\$ 1,289</u>	<u>\$ 4,903</u>

ELLIS COUNTY, TEXAS

LEOSE CONSTABLE PCT 3

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Intergovernmental	\$ 597	\$ 597	\$ 607	\$ 10
Total revenues	<u>597</u>	<u>597</u>	<u>607</u>	<u>10</u>
EXPENDITURES				
Public safety	<u>3,621</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>3,621</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(3,024)	597	607	10
FUND BALANCES, BEGINNING	<u>597</u>	<u>597</u>	<u>597</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ (2,427)</u>	<u>\$ 597</u>	<u>\$ 1,204</u>	<u>\$ 607</u>

ELLIS COUNTY, TEXAS

LEOSE CONSTABLE PCT 4

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Intergovernmental	\$ 597	\$ 597	\$ 607	\$ 10
Total revenues	<u>597</u>	<u>597</u>	<u>607</u>	<u>10</u>
EXPENDITURES				
Public safety	<u>4,267</u>	<u>4,267</u>	<u>-</u>	<u>4,267</u>
Total expenditures	<u>4,267</u>	<u>4,267</u>	<u>-</u>	<u>4,267</u>
NET CHANGE IN FUND BALANCES	(3,670)	(3,670)	607	4,277
FUND BALANCES, BEGINNING	<u>267</u>	<u>267</u>	<u>267</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ (3,403)</u>	<u>\$ (3,403)</u>	<u>\$ 874</u>	<u>\$ 4,277</u>

ELLIS COUNTY, TEXAS

LANGUAGE ACCESS FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Fees of office	\$ 6,907	\$ 6,907	\$ 12,864	\$ 5,957
Total revenues	<u>6,907</u>	<u>6,907</u>	<u>12,864</u>	<u>5,957</u>
NET CHANGE IN FUND BALANCES	6,907	6,907	12,864	5,957
FUND BALANCES, BEGINNING	<u>2,574</u>	<u>2,574</u>	<u>2,574</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 9,481</u>	<u>\$ 9,481</u>	<u>\$ 15,438</u>	<u>\$ 5,957</u>

ELLIS COUNTY, TEXAS

LEOSE SHERIFF

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Intergovernmental	\$ 10,143	\$ 10,143	\$ 10,417	\$ 274
Total revenues	<u>10,143</u>	<u>10,143</u>	<u>10,417</u>	<u>274</u>
EXPENDITURES				
Public safety	<u>62,969</u>	<u>63,219</u>	<u>10,721</u>	<u>52,498</u>
Total expenditures	<u>62,969</u>	<u>63,219</u>	<u>10,721</u>	<u>52,498</u>
NET CHANGE IN FUND BALANCES	(52,826)	(53,076)	(304)	52,772
FUND BALANCES, BEGINNING	<u>664</u>	<u>664</u>	<u>664</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ (52,162)</u>	<u>\$ (52,412)</u>	<u>\$ 360</u>	<u>\$ 52,772</u>

ELLIS COUNTY, TEXAS

LEOSE DISTRICT ATTORNEY

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Intergovernmental	\$ 769	\$ 769	\$ 776	\$ 7
Total revenues	<u>769</u>	<u>769</u>	<u>776</u>	<u>7</u>
EXPENDITURES				
Public safety	<u>1,538</u>	<u>1,538</u>	<u>717</u>	<u>821</u>
Total expenditures	<u>1,538</u>	<u>1,538</u>	<u>717</u>	<u>821</u>
NET CHANGE IN FUND BALANCES	(769)	(769)	59	828
FUND BALANCES, BEGINNING	<u>(40)</u>	<u>(40)</u>	<u>(40)</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ (809)</u>	<u>\$ (809)</u>	<u>\$ 19</u>	<u>\$ 828</u>

ELLIS COUNTY, TEXAS

JUVENILE PROBATION FEES

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Fees of office	\$ 3,373	\$ 3,373	\$ 10,600	\$ 7,227
Total revenues	<u>3,373</u>	<u>3,373</u>	<u>10,600</u>	<u>7,227</u>
EXPENDITURES				
General government	<u>81,892</u>	<u>81,892</u>	<u>9,257</u>	<u>72,635</u>
Total expenditures	<u>81,892</u>	<u>81,892</u>	<u>9,257</u>	<u>72,635</u>
NET CHANGE IN FUND BALANCES	3,373	3,373	1,343	(2,030)
FUND BALANCES, BEGINNING	<u>78,519</u>	<u>78,519</u>	<u>78,519</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 81,892</u>	<u>\$ 81,892</u>	<u>\$ 79,862</u>	<u>\$ (2,030)</u>

ELLIS COUNTY, TEXAS

2007 DEBT SERVICE

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 3,412,263	\$ 3,412,263	\$ 3,303,889	\$ (108,374)
Investment earnings	-	-	71,989	71,989
Total revenues	<u>3,412,263</u>	<u>3,412,263</u>	<u>3,375,878</u>	<u>(36,385)</u>
EXPENDITURES				
Debt service:				
Principal	2,375,000	2,375,000	2,375,000	-
Interest	<u>1,649,203</u>	<u>1,649,203</u>	<u>1,038,013</u>	<u>611,190</u>
Total expenditures	<u>4,024,203</u>	<u>4,024,203</u>	<u>3,413,013</u>	<u>611,190</u>
NET CHANGE IN FUND BALANCES	(611,940)	(611,940)	(37,135)	574,805
FUND BALANCES, BEGINNING	<u>605,687</u>	<u>605,687</u>	<u>605,687</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ (6,253)</u>	<u>\$ (6,253)</u>	<u>\$ 568,552</u>	<u>\$ 574,805</u>

ELLIS COUNTY, TEXAS

RIGHT-OF-WAY

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Investment earnings	\$ 800	\$ 800	\$ 10,081	\$ 9,281
Total revenues	<u>800</u>	<u>800</u>	<u>10,081</u>	<u>9,281</u>
EXPENDITURES				
General government	<u>463,639</u>	<u>463,639</u>	<u>315,094</u>	<u>148,545</u>
Total expenditures	<u>463,639</u>	<u>463,639</u>	<u>315,094</u>	<u>148,545</u>
NET CHANGE IN FUND BALANCES	(462,839)	(462,839)	(305,013)	157,826
FUND BALANCES, BEGINNING	<u>463,803</u>	<u>463,803</u>	<u>463,803</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 964</u>	<u>\$ 964</u>	<u>\$ 158,790</u>	<u>\$ 157,826</u>

ELLIS COUNTY, TEXAS

PERMANENT IMPROVEMENT

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 5,089,897	\$ 5,089,897	\$ 5,685,009	\$ 595,112
Investment earnings	3,000	3,000	339,024	336,024
Total revenues	<u>5,092,897</u>	<u>5,092,897</u>	<u>6,024,033</u>	<u>931,136</u>
EXPENDITURES				
General government	<u>7,589,872</u>	<u>7,601,992</u>	<u>2,092,720</u>	<u>5,509,272</u>
Total expenditures	<u>7,589,872</u>	<u>7,601,992</u>	<u>2,092,720</u>	<u>5,509,272</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>(2,496,975)</u>	<u>(2,509,095)</u>	<u>3,931,313</u>	<u>6,440,408</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>-</u>	<u>-</u>	<u>2,528,699</u>	<u>2,528,699</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>2,528,699</u>	<u>2,528,699</u>
NET CHANGE IN FUND BALANCES	(2,496,975)	(2,509,095)	6,460,012	6,440,408
FUND BALANCES, BEGINNING	<u>2,953,273</u>	<u>2,953,273</u>	<u>2,953,273</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 456,298</u>	<u>\$ 444,178</u>	<u>\$ 9,413,285</u>	<u>\$ 8,969,107</u>

ELLIS COUNTY, TEXAS

ROAD DISTRICT #1

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Investment earnings	<u>\$ 1,300</u>	<u>\$ 1,300</u>	<u>\$ 45,965</u>	<u>\$ 44,665</u>
Total revenues	<u>1,300</u>	<u>1,300</u>	<u>45,965</u>	<u>44,665</u>
EXPENDITURES				
Capital outlay	<u>957,887</u>	<u>957,887</u>	<u>109,362</u>	<u>848,525</u>
Total expenditures	<u>957,887</u>	<u>957,887</u>	<u>109,362</u>	<u>848,525</u>
NET CHANGE IN FUND BALANCES	(956,587)	(956,587)	(63,397)	893,190
FUND BALANCES, BEGINNING	<u>964,643</u>	<u>964,643</u>	<u>964,643</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 8,056</u>	<u>\$ 8,056</u>	<u>\$ 901,246</u>	<u>\$ 893,190</u>

ELLIS COUNTY, TEXAS

ROAD DISTRICT #5

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Investment earnings	\$ 130	\$ 130	\$ 838	\$ 708
Total revenues	<u>130</u>	<u>130</u>	<u>838</u>	<u>708</u>
EXPENDITURES				
Capital outlay	<u>71,879</u>	<u>71,879</u>	<u>-</u>	<u>71,879</u>
Total expenditures	<u>71,879</u>	<u>71,879</u>	<u>-</u>	<u>71,879</u>
NET CHANGE IN FUND BALANCES	<u>(71,749)</u>	<u>(71,749)</u>	<u>838</u>	<u>72,587</u>
FUND BALANCES, BEGINNING	<u>15,179</u>	<u>15,179</u>	<u>15,179</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ (56,570)</u>	<u>\$ (56,570)</u>	<u>\$ 16,017</u>	<u>\$ 72,587</u>

ELLIS COUNTY, TEXAS

ROAD DISTRICT #16

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Investment earnings	\$ 400	\$ 400	\$ 9,758	\$ 9,358
Total revenues	<u>400</u>	<u>400</u>	<u>9,758</u>	<u>9,358</u>
EXPENDITURES				
Judicial	<u>199,344</u>	<u>199,344</u>	<u>-</u>	<u>199,344</u>
Total expenditures	<u>199,344</u>	<u>199,344</u>	<u>-</u>	<u>199,344</u>
NET CHANGE IN FUND BALANCES	(198,944)	(198,944)	9,758	208,702
FUND BALANCES, BEGINNING	<u>199,381</u>	<u>199,381</u>	<u>199,381</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 437</u>	<u>\$ 437</u>	<u>\$ 209,139</u>	<u>\$ 208,702</u>

ELLIS COUNTY, TEXAS

ROAD IMPROVEMENT

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 361,470	\$ 361,470	\$ 399,046	\$ 37,576
Investment earnings	1,650	1,650	82,358	80,708
Other	-	-	93,226	93,226
Total revenues	<u>363,120</u>	<u>363,120</u>	<u>574,630</u>	<u>211,510</u>
EXPENDITURES				
Capital outlay	<u>2,173,352</u>	<u>2,173,352</u>	<u>35,361</u>	<u>2,137,991</u>
Total expenditures	<u>2,173,352</u>	<u>2,173,352</u>	<u>35,361</u>	<u>2,137,991</u>
NET CHANGE IN FUND BALANCES	(1,810,232)	(1,810,232)	539,269	2,349,501
FUND BALANCES, BEGINNING	<u>1,422,247</u>	<u>1,422,247</u>	<u>1,422,247</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ (387,985)</u>	<u>\$ (387,985)</u>	<u>\$ 1,961,516</u>	<u>\$ 2,349,501</u>

ELLIS COUNTY, TEXAS

2019 CONSTRUCTION PROJECT

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Investment earnings	\$ 8,000	\$ 8,000	\$ 134,026	\$ 126,026
Total revenues	<u>8,000</u>	<u>8,000</u>	<u>134,026</u>	<u>126,026</u>
EXPENDITURES				
Capital outlay	<u>2,923,310</u>	<u>2,923,310</u>	<u>613,709</u>	<u>2,309,601</u>
Total expenditures	<u>2,923,310</u>	<u>2,923,310</u>	<u>613,709</u>	<u>2,309,601</u>
NET CHANGE IN FUND BALANCES	(2,915,310)	(2,915,310)	(479,683)	2,435,627
FUND BALANCES, BEGINNING	<u>2,989,565</u>	<u>2,989,565</u>	<u>2,989,565</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 74,255</u>	<u>\$ 74,255</u>	<u>\$ 2,509,882</u>	<u>\$ 2,435,627</u>

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FIDUCIARY FUNDS

Custodial Funds account for monies held for various agencies and entities, but not held in a trust.

County Clerk Fund – This fund accounts for funds held by the County Clerk in non-interest-bearing trust accounts or investments for civil cases before the County Court or County Court-at-Law. Disbursements are made upon court order.

District Clerk Fund – This fund accounts for funds held by the District Clerk in non-interest-bearing trust accounts and investments for civil cases before the District Courts. Disbursements are made upon court order.

Justice of the Peace Fund - Accounts for fees collected by the JP offices and remitted to the state.

County Levee Fund - Accounts for levee fees received and disbursed.

Juvenile Probation Fund - Accounts for the collections from probationers and other fees for juvenile probation.

Adult Probation Fund – This departmental fund is used by the Adult Probation Department to account for collections from probationers for restitution. All such collections are subsequently remitted to the appropriate victim, person, or entity.

District and County Attorney Fund – This fund accounts for collections by the District Attorney for restitution on bad checks. Collections are subsequently remitted to the appropriate person or entity.

Tax Assessor-Collector Fund – This fund accounts for the collections of various taxes and fees for other governments and Ellis County. The County is allowed to retain a percentage of taxes collected for other governments as a collection fee.

Sheriff Fund – This fund accounts for cash bonds collected by the Sheriff. Cash bonds are held for criminal cases recorded by the County and District Clerk, pending court-ordered disbursement. This fund also accounts for funds held by the Sheriff for inmates of the jail.

ELLIS COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION

ALL FIDUCIARY FUNDS

SEPTEMBER 30, 2023

	Custodial Funds			
	District Clerk	County Clerk	Tax Collector	Sheriff
ASSETS				
Cash and cash equivalents	\$ 4,619,949	\$ 5,856,618	\$ 7,409,787	\$ 76,526
Total assets	4,619,949	5,856,618	7,409,787	76,526
LIABILITIES				
Due to other governments	-	-	7,409,787	-
Total liabilities	-	-	7,409,787	-
NET POSITION				
Restricted for:				
Individuals and organizations	4,619,949	5,856,618	-	76,526
Total net position	\$ 4,619,949	\$ 5,856,618	\$ -	\$ 76,526

Custodial Funds

Justice of the Peace	Juvenile Probation	Adult Probation	District & County Attorney	County Levee	Total Custodial Funds
\$ 65,808	\$ 97,351	\$ 462,418	\$ 279,723	\$ 6,135	\$ 18,874,315
<u>65,808</u>	<u>97,351</u>	<u>462,418</u>	<u>279,723</u>	<u>6,135</u>	<u>18,874,315</u>
-	-	-	-	-	7,409,787
-	-	-	-	-	<u>7,409,787</u>
65,808	97,351	462,418	279,723	6,135	11,464,528
<u>\$ 65,808</u>	<u>\$ 97,351</u>	<u>\$ 462,418</u>	<u>\$ 279,723</u>	<u>\$ 6,135</u>	<u>\$ 11,464,528</u>

ELLIS COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

ALL FIDUCIARY FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Custodial Funds			
	District Clerk	County Clerk	Tax Collector	Sheriff
ADDITIONS				
Property tax collections for other governments	\$ -	\$ -	\$ 538,473,321	\$ -
Vehicle registration fees	-	-	152,339,853	-
Registry funds	3,251,673	6,211,174	-	-
Judicial and statutory fees	-	-	-	7,671
Forfeitures collected	-	-	-	214,145
CJAD and TJJD receipts	-	-	-	-
Collateral and bonds	246,250	426,810	-	-
Inmate commissary deposits	-	-	-	1,619,180
Seizures by law enforcement	-	-	-	-
Levees	-	-	-	-
Other	-	13,912	-	-
Investment earnings	-	-	247,100	193
Total additions	<u>3,497,923</u>	<u>6,651,896</u>	<u>691,060,274</u>	<u>1,841,189</u>
DEDUCTIONS				
Property taxes remitted to ther governments	-	-	539,007,427	-
Vehicles registration fees	-	-	152,069,843	-
Registry funds	3,534,486	7,069,147	-	-
Judicial and statutory fees	117,250	-	-	32,217
Forfeitures remitted	-	-	-	157,605
CJAD and TJJD disbursements	-	-	-	-
Collateral and bonds	-	189,724	-	-
Inmate commisary funds remitted	-	-	-	1,642,904
Seizures by law enforcement	-	-	-	-
Other	-	11,247	-	-
Levees	-	-	-	-
Total deductions	<u>3,651,736</u>	<u>7,270,118</u>	<u>691,077,270</u>	<u>1,832,726</u>
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	(153,813)	(618,222)	(16,996)	8,463
NET POSITION, BEGINNING	<u>4,773,762</u>	<u>6,474,840</u>	<u>16,996</u>	<u>68,063</u>
NET POSITION, ENDING	<u>\$ 4,619,949</u>	<u>\$ 5,856,618</u>	<u>\$ -</u>	<u>\$ 76,526</u>

Custodial Funds

Justice of the Peace	Juvenile Probation	Adult Probation	District & County Attorney	County Levee	Total Custodial Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 538,473,321
-	-	-	-	-	152,339,853
-	-	-	-	-	9,462,847
25,985	-	-	17,200	-	50,856
-	-	-	267,587	-	481,732
-	3,880,052	2,577,381	-	-	6,457,433
-	-	-	-	-	673,060
-	-	-	-	-	1,619,180
-	-	-	422,692	-	422,692
-	-	-	-	206,017	206,017
-	-	129,352	88,478	-	231,742
-	9,687	2,323	542	72	259,917
<u>25,985</u>	<u>3,889,739</u>	<u>2,709,056</u>	<u>796,499</u>	<u>206,089</u>	<u>710,678,650</u>
-	-	-	-	-	539,007,427
-	-	-	-	-	152,069,843
-	-	-	-	-	10,603,633
28,531	-	-	2,622	-	180,620
-	-	-	262,557	-	420,162
-	3,795,099	2,517,666	-	-	6,312,765
-	-	-	-	-	189,724
-	-	-	-	-	1,642,904
-	-	-	427,614	-	427,614
-	-	51,358	84,905	-	147,510
-	-	-	-	199,971	199,971
<u>28,531</u>	<u>3,795,099</u>	<u>2,569,024</u>	<u>777,698</u>	<u>199,971</u>	<u>711,202,173</u>
(2,546)	94,640	140,032	18,801	6,118	(523,523)
<u>68,354</u>	<u>2,711</u>	<u>322,386</u>	<u>260,922</u>	<u>17</u>	<u>11,988,051</u>
<u>\$ 65,808</u>	<u>\$ 97,351</u>	<u>\$ 462,418</u>	<u>\$ 279,723</u>	<u>\$ 6,135</u>	<u>\$ 11,464,528</u>

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STATISTICAL SECTION

ELLIS COUNTY, TEXAS

**NET POSITION BY COMPONENT
(Unaudited)
LAST TEN FISCAL YEARS**

	Fiscal Year			
	2014	2015	2016	2017
Governmental activities:				
Net investment in capital assets	\$ 21,185,185	\$ 23,768,768	\$ 24,590,631	\$ 26,508,311
Restricted	8,334,257	8,515,731	10,373,180	13,107,959
Unrestricted	<u>11,493,959</u>	<u>8,084,146</u>	<u>9,799,667</u>	<u>9,082,489</u>
Total governmental activities net position	<u>\$ 41,013,401</u>	<u>\$ 40,368,645</u>	<u>\$ 44,763,478</u>	<u>\$ 48,698,759</u>

Source: Annual Comprehensive Financial Reports

TABLE 1

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 25,245,573	\$ 25,271,242	\$ 26,321,632	\$ 30,452,998	\$ 30,995,511	\$ 37,526,467
15,901,877	18,355,929	18,388,040	18,053,931	21,072,089	39,176,473
<u>4,954,051</u>	<u>5,975,595</u>	<u>16,193,321</u>	<u>23,976,813</u>	<u>26,664,786</u>	<u>22,093,416</u>
<u>\$ 46,101,501</u>	<u>\$ 49,602,766</u>	<u>\$ 60,902,993</u>	<u>\$ 72,483,742</u>	<u>\$ 78,732,386</u>	<u>\$ 98,796,356</u>

ELLIS COUNTY, TEXAS

CHANGES IN NET POSITION
(Unaudited)
LAST TEN FISCAL YEARS¹

	Fiscal Year			
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
EXPENSES				
Governmental activities:				
General government	\$ 13,424,500	\$ 14,107,098	\$ 14,549,324	\$ 16,387,181
Judicial	6,106,470	6,915,022	6,935,628	7,620,975
Public safety	20,577,661	20,192,070	21,233,512	22,613,762
Health and welfare	1,621,603	1,724,987	1,952,247	2,168,973
Conservation	188,110	196,292	203,102	224,764
Roads and highways	8,484,824	9,086,753	8,607,429	9,022,986
Community Development	19,305	77,699	129,938	-
Interest on long-term debt	2,555,034	2,476,765	2,386,505	1,769,231
Total expenses	<u>\$ 52,977,507</u>	<u>\$ 54,776,686</u>	<u>\$ 55,997,685</u>	<u>\$ 59,807,872</u>
PROGRAM REVENUES				
Governmental activities:				
Fees, fines and charges for services:				
General government	\$ 3,363,159	\$ 3,815,288	\$ 3,824,960	\$ 3,587,594
Judicial	2,008,728	1,946,888	1,939,840	2,303,718
Public safety	582,809	631,212	555,579	601,173
Health and welfare	-	-	-	-
Conservation	-	-	-	-
Roads and highways	2,136,949	2,182,704	2,253,540	2,327,875
Operating grants and contributions	714,450	793,486	1,362,293	343,761
Capital grants and contributions	-	558,000	-	-
Total governmental activities program revenues	<u>8,806,095</u>	<u>9,927,578</u>	<u>9,936,212</u>	<u>9,164,121</u>
NET (EXPENSE) REVENUES	<u>\$ (44,171,412)</u>	<u>\$ (44,849,108)</u>	<u>\$ (46,061,473)</u>	<u>\$ (50,643,751)</u>
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION				
Governmental activities:				
Property taxes and other taxes	\$ 42,466,495	\$ 44,390,800	\$ 48,016,357	\$ 51,615,060
Investment earnings	30,455	40,720	167,681	385,431
Gain on disposal of assets	-	-	-	-
Miscellaneous	2,378,985	2,365,193	2,272,268	2,578,541
Total general revenues	<u>\$ 44,875,935</u>	<u>\$ 46,796,713</u>	<u>\$ 50,456,306</u>	<u>\$ 54,579,032</u>
CHANGE IN NET POSITION	<u>\$ 704,523</u>	<u>\$ 1,947,605</u>	<u>\$ 4,394,833</u>	<u>\$ 3,935,281</u>
Prior period adjustment	<u>\$ (395,476)</u>	<u>\$ (2,592,361)</u>	<u>\$ -</u>	<u>\$ -</u>

Source: Annual Comprehensive Financial Reports

TABLE 2

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 14,675,748	\$ 18,584,601	\$ 17,092,166	\$ 16,831,805	\$ 25,406,956	\$ 28,920,757
8,376,205	8,701,862	8,673,284	8,142,848	9,354,924	11,997,955
24,064,548	25,375,739	29,045,988	26,506,483	26,064,109	29,827,249
3,581,715	3,311,277	3,117,524	6,475,518	5,524,443	21,361,761
222,360	222,069	232,041	226,412	194,614	270,127
9,734,881	9,684,723	8,342,532	11,520,888	12,210,008	11,458,132
-	-	-	-	-	-
<u>1,361,589</u>	<u>1,339,862</u>	<u>1,318,458</u>	<u>1,243,246</u>	<u>1,142,195</u>	<u>961,253</u>
<u>\$ 62,017,046</u>	<u>\$ 67,220,133</u>	<u>\$ 67,821,993</u>	<u>\$ 70,947,200</u>	<u>\$ 79,897,249</u>	<u>\$ 104,797,234</u>
\$ 4,371,130	\$ 4,117,974	\$ 4,757,996	\$ 6,328,103	\$ 5,834,478	\$ 6,493,399
2,316,495	2,937,104	1,887,926	2,468,266	3,268,394	2,273,858
647,749	671,030	943,889	500,459	751,618	665,109
-	-	-	-	-	-
-	-	-	-	-	-
2,514,241	2,879,661	3,187,125	2,667,814	3,032,191	2,838,317
209,294	374,162	3,973,094	3,162,302	1,596,084	28,367,945
-	-	-	-	-	401,514
<u>10,058,909</u>	<u>10,979,931</u>	<u>14,750,030</u>	<u>15,126,944</u>	<u>14,482,765</u>	<u>41,040,142</u>
<u>\$ (51,958,137)</u>	<u>\$ (56,240,202)</u>	<u>\$ (53,071,963)</u>	<u>\$ (55,820,256)</u>	<u>\$ (65,414,484)</u>	<u>\$ (63,757,092)</u>
\$ 51,615,060	\$ 54,917,800	\$ 60,646,272	\$ 64,968,975	\$ 69,393,721	\$ 75,803,630
385,431	1,494,887	875,411	321,265	913,288	5,942,788
-	-	82,501	257,632	73,521	-
<u>2,578,541</u>	<u>2,333,618</u>	<u>1,045,965</u>	<u>1,097,171</u>	<u>1,282,598</u>	<u>1,198,681</u>
<u>\$ 54,579,032</u>	<u>\$ 58,746,305</u>	<u>\$ 62,650,149</u>	<u>\$ 66,645,043</u>	<u>\$ 71,663,128</u>	<u>\$ 82,945,099</u>
<u>\$ 2,620,895</u>	<u>\$ 2,506,103</u>	<u>\$ 9,578,186</u>	<u>\$ 10,824,787</u>	<u>\$ 6,248,644</u>	<u>\$ 19,188,007</u>
<u>\$ -</u>	<u>\$ 995,162</u>	<u>\$ 1,722,042</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,109,639)</u>

ELLIS COUNTY, TEXAS

FUND BALANCES OF GOVERNMENTAL FUNDS
(Unaudited)
LAST TEN FISCAL YEARS
(Modified accrual basis of accounting)

	Fiscal Year			
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
General fund				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	72,844
Assigned	-	-	-	-
Unassigned	<u>13,137,890</u>	<u>14,905,774</u>	<u>18,268,547</u>	<u>20,088,069</u>
Total general fund	<u>13,137,890</u>	<u>14,905,774</u>	<u>18,268,547</u>	<u>20,160,913</u>
All other governmental funds				
Nonspendable:				
Prepaid items	9,035	-	-	-
Restricted for:				
Public Safety & Law Enforcement	1,997,427	1,513,330	1,355,614	1,477,884
Road and bridge	3,220,754	3,761,632	4,826,679	5,562,924
Health and welfare	-	-	-	-
Technology and Security	99,562	140,858	189,333	316,102
Records Management	1,303,384	1,776,880	2,370,968	2,944,277
Other Statutorily Restricted Funds	48,141	79,562	295,099	608,859
Capital projects	-	-	-	-
Debt Service	1,664,989	1,243,469	1,335,487	2,100,707
Assigned for:				
Capital Projects	3,659,808	2,076,701	1,986,394	2,185,435
Unassigned	-	-	-	-
Total other governmental funds	<u>12,003,100</u>	<u>10,592,432</u>	<u>12,359,574</u>	<u>15,196,188</u>
Total fund balances	<u>\$ 25,140,990</u>	<u>\$ 25,498,206</u>	<u>\$ 30,628,121</u>	<u>\$ 35,357,101</u>

Source: Annual Comprehensive Financial Reports

TABLE 3

Fiscal Year					
<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
\$ -	\$ -	\$ 85,878	\$ 82,107	\$ 66,088	\$ 1,371,435
-	-	-	-	-	-
-	-	-	-	-	4,294,014
<u>24,782,608</u>	<u>27,485,955</u>	<u>32,493,271</u>	<u>38,164,025</u>	<u>39,657,592</u>	<u>35,101,678</u>
<u>24,782,608</u>	<u>27,485,955</u>	<u>32,579,149</u>	<u>38,246,132</u>	<u>39,723,680</u>	<u>40,767,127</u>
-	-	-	-	-	-
1,480,846	1,402,755	1,305,696	1,777,091	2,293,932	3,931,736
6,764,213	8,978,529	9,075,586	9,865,526	10,621,855	14,424,304
-	-	-	-	-	2,236,867
315,251	388,960	523,654	685,756	849,338	945,702
3,585,343	3,773,493	4,378,353	5,123,176	5,447,538	5,508,513
1,150,197	157,520	205,487	190,487	366,034	131,281
-	-	-	-	-	13,884,683
2,761,841	3,733,718	84,441	443,511	605,687	568,552
2,548,137	2,906,918	10,171,619	12,571,773	9,008,091	1,285,192
-	-	-	-	(10,736)	-
<u>18,605,828</u>	<u>21,341,893</u>	<u>25,744,836</u>	<u>30,657,320</u>	<u>29,181,739</u>	<u>42,916,830</u>
<u>\$ 43,388,436</u>	<u>\$ 48,827,848</u>	<u>\$ 58,323,985</u>	<u>\$ 68,903,452</u>	<u>\$ 68,905,419</u>	<u>\$ 83,683,957</u>

ELLIS COUNTY, TEXAS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
(Unaudited)
LAST TEN FISCAL YEARS

	Fiscal Year			
	2014	2015	2016	2017
REVENUES				
Property Taxes	\$ 41,244,893	\$ 42,504,606	\$ 44,317,694	\$ 47,932,825
Intergovernmental	544,152	715,145	1,349,557	1,362,795
License & Permits	2,205,257	2,130,728	2,193,111	2,253,540
Fees of Office	3,990,280	4,302,451	4,700,295	4,864,292
Fines & Forfeitures	2,367,016	1,559,185	1,694,795	1,396,963
Interest	37,120	30,455	40,720	167,681
Other	<u>2,127,043</u>	<u>2,428,561</u>	<u>2,408,414</u>	<u>2,295,739</u>
Total revenues	<u>52,515,761</u>	<u>53,671,131</u>	<u>56,704,586</u>	<u>60,273,835</u>
EXPENDITURES				
General Government	10,701,581	11,727,351	12,790,588	12,185,089
Judicial	5,825,557	6,001,764	6,815,116	6,697,097
Public Safety	18,555,235	18,343,595	17,955,288	18,885,949
Health & Welfare	1,179,311	1,621,603	1,724,987	1,952,247
Conservation	194,331	188,569	194,736	201,966
Road & Bridge	8,113,125	8,240,958	8,627,467	8,782,709
Community Development	-	19,305	77,699	129,938
Capital Outlay	256,151	80,316	2,401,137	482,981
Debt Service				
Principal	3,420,000	3,605,000	3,704,035	3,808,771
Interest	2,350,116	2,250,947	2,156,252	2,074,683
Bond Issuance Cost	-	-	-	-
Total expenditures	<u>50,595,407</u>	<u>52,079,408</u>	<u>56,447,305</u>	<u>55,201,430</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>1,920,354</u>	<u>1,591,723</u>	<u>257,281</u>	<u>5,072,405</u>
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -
Transfers in	88,900	971,600	418,692	82,352
Transfers out	(88,900)	(971,600)	(418,692)	(82,352)
Bonds issued	-	-	-	-
Refunding bonds issued	-	-	-	37,600,000
Issuance of leases	-	99,935	57,510	265,679
Premium on bonds issued	-	-	-	3,955,991
Payment to escrow agent	-	-	-	(40,964,803)
Total other financing sources (uses)	<u>-</u>	<u>99,935</u>	<u>57,510</u>	<u>856,867</u>
NET CHANGE IN FUND BALANCES	<u>\$ 1,591,723</u>	<u>\$ 357,216</u>	<u>\$ 5,129,915</u>	<u>\$ 4,728,980</u>
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES	<u>11.4%</u>	<u>10.5%</u>	<u>10.9%</u>	<u>10.3%</u>

Source: Annual Comprehensive Financial Reports

TABLE 4

Fiscal Year						
2018	2019	2020	2021	2022	2023	
\$ 51,597,846	\$ 53,156,057	\$ 54,695,969	\$ 64,783,091	\$ 69,448,640	\$ 75,116,152	
343,980	206,385	930,908	5,931,046	1,737,824	30,418,931	
2,320,375	2,290,708	2,635,185	2,667,814	2,972,513	809,423	
4,776,250	5,556,554	5,417,542	7,782,277	7,422,256	7,416,996	
1,683,243	1,665,688	1,600,476	1,551,681	1,446,396	1,323,039	
385,431	873,285	1,494,887	321,265	913,287	5,942,453	
<u>2,611,430</u>	<u>3,148,860</u>	<u>1,915,854</u>	<u>1,097,171</u>	<u>1,283,124</u>	<u>1,178,789</u>	
<u>63,718,555</u>	<u>66,897,537</u>	<u>68,690,821</u>	<u>84,134,345</u>	<u>85,224,040</u>	<u>122,205,783</u>	
14,289,272	13,122,705	16,350,867	17,836,209	24,434,609	26,348,641	
7,128,963	7,524,984	8,052,298	8,873,455	10,007,273	12,021,201	
20,277,280	21,641,850	22,387,411	23,291,097	25,808,000	27,694,185	
2,163,272	3,471,212	3,301,238	6,473,062	5,530,321	21,388,005	
220,511	213,583	216,034	226,696	202,644	271,018	
9,226,142	9,324,055	9,632,471	11,320,384	9,955,214	10,384,891	
-	-	-	-	-	-	
19,949	-	342,877	859,937	6,537,043	5,523,108	
4,878,005	2,189,232	2,226,203	3,790,716	2,703,157	3,940,091	
1,051,860	1,378,581	1,358,007	1,414,903	1,200,981	1,280,308	
591,188	-	119,202	-	-	-	
<u>59,846,442</u>	<u>58,866,202</u>	<u>63,986,608</u>	<u>74,086,459</u>	<u>86,379,242</u>	<u>108,851,448</u>	
3,872,113	8,031,335	4,704,213	10,047,886	(1,155,202)	13,354,335	
\$ -	\$ 61,144	\$ 103,343	\$ 257,632	\$ 73,521	\$ 64,950	
294,558	2,118,320	5,453,657	2,280,530	391,697	14,699,632	
(294,558)	(2,118,320)	(5,453,657)	(2,280,530)	(391,697)	(14,699,632)	
-	-	-	-	-	-	
-	674,055	7,619,696	273,949	1,083,648	483,290	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	735,199	7,723,039	531,581	1,157,169	548,240	
\$ 8,031,335	\$ 5,439,412	\$ 7,774,095	\$ 10,579,467	\$ 1,967	\$ 13,902,575	
6.1%	6.1%	8.5%	7.6%	4.8%	5.0%	

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ELLIS COUNTY, TEXAS**TABLE 5**

**ASSESSED AND ESTIMATED ACTUAL VALUE
 OF TAXABLE PROPERTY
 (Unaudited)
 LAST TEN YEARS**

Tax Year	Real Property	Personal Property	Total Assessed Valuation	Total Direct Rate*	Estimated Actual Value
2014	\$11,742,385,459	\$2,296,298,455	\$14,038,683,914	0.413599	\$14,038,683,914
2015	12,681,759,502	2,513,065,932	15,194,825,434	0.413599	15,194,825,434
2016	13,621,133,545	2,729,833,409	16,350,966,954	0.413599	16,350,966,954
2017	13,555,451,518	2,640,025,972	16,195,477,490	0.393221	16,195,477,490
2018	13,854,420,033	3,736,677,049	17,591,097,082	0.370533	17,591,097,082
2019	15,385,447,194	3,936,243,546	19,321,690,740	0.360533	19,321,690,740
2020	17,695,238,870	4,396,654,095	22,091,892,965	0.350276	22,091,892,965
2021	24,869,099,299	2,949,720,000	27,818,819,299	0.339338	27,818,819,299
2022	29,749,344,150	3,340,975,534	33,090,319,684	0.395197	33,090,319,684
2023	38,812,789,613	4,440,983,670	43,253,773,283	0.272532	43,253,773,283

*The total direct rate applied to Ellis County's revenue base

ELLIS COUNTY, TEXAS

PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS
(Unaudited)
LAST TEN YEARS

TAXING JURISDICTION	2014	2015	2016	2017
<u>DIRECT</u>				
<u>COUNTY-WIDE:</u>				
Ellis County	\$ 0.380091	\$ 0.380091	\$ 0.380091	\$ 0.359713
Farm to Market	0.033508	0.033508	0.033508	0.033508
Total	<u>\$ 0.413599</u>	<u>\$ 0.413599</u>	<u>\$ 0.413599</u>	<u>\$ 0.393221</u>
<u>OVERLAPPING GOVERNMENTS</u>				
<u>CITIES:</u>				
Alma	\$ -	\$ -	\$ 0.250000	\$ 0.250000
Bardwell	0.296582	0.317670	0.336500	0.364098
Cedar Hill	0.698760	0.698760	0.698760	0.698760
Ennis	0.695000	0.669174	0.699000	0.710000
Ferris	0.687134	0.687134	0.687134	0.687134
Garrett	0.468793	0.500000	0.500000	0.493196
Glenn Heights	0.795000	0.793400	0.935530	0.885434
Grand Prairie	0.669998	0.669998	0.669998	0.669998
Italy	1.011600	0.974714	0.926327	0.906439
Mansfield	0.710000	0.710000	0.710000	0.710000
Maypearl	0.834661	0.594862	0.972183	0.905106
Midlothian	0.708244	0.708244	0.708244	0.708244
Milford	0.518596	0.510632	0.495113	0.500000
Oak Leaf	0.386480	0.386480	0.363867	0.340645
Ovilla	0.671900	0.700000	0.700000	0.680399
Palmer	0.689500	0.689500	0.689500	0.689500
Pecan Hill	0.319192	0.312110	0.324816	0.319359
Red Oak	0.649000	0.649000	0.649000	0.649000
Venus	0.893269	0.879918	0.879918	0.879918
Waxahachie	0.680000	0.680000	0.680000	0.680000
<u>SCHOOL DISTRICTS:</u>				
Avalon	1.220000	1.230000	1.233400	1.233400
Ennis	1.540000	1.540000	1.540000	1.540000
Ferris	1.325000	1.355000	1.355000	1.355000
Frost	1.240400	1.230750	1.220800	1.174250
Italy	1.246960	1.585000	1.584972	1.584972
Maypearl	1.346000	1.346000	1.317000	1.317000
Midlothian	1.540000	1.540000	1.540000	1.540000
Milford	1.170000	1.170000	1.170000	1.170000
Palmer	1.550000	1.533700	1.475000	1.475000
Red Oak	1.540000	1.540000	1.540000	1.540000
Waxahachie	1.428900	1.553900	1.553900	1.553900
<u>SPECIAL DISTRICTS:</u>				
EC ESD #1	0.083333	0.089000	0.089000	0.089000
EC ESD #2	0.095000	0.095000	0.100000	0.100000
EC ESD #3	0.060000	0.060000	0.100000	0.100000
EC ESD #4	0.030000	0.030000	0.100000	0.100000
EC ESD #5	0.030000	0.030000	0.030000	0.030000
EC ESD #6	0.050000	0.050000	0.065000	0.075000
EC ESD #7	0.030000	0.030000	0.030000	0.030000
EC ESD #8	0.100000	0.100000	0.100000	0.100000
EC ESD #9	0.060000	0.060000	0.060000	0.060000

Note: Tax rates are stated per \$100 assessed valuation.
Source: Central Appraisal District of Ellis County

TABLE 6

2018	2019	2020	2021	2022	2023
\$ 0.338984	\$ 0.329557	\$ 0.320194	\$ 0.310708	\$ 0.372331	\$ 0.252862
<u>0.031549</u>	<u>0.030976</u>	<u>0.030082</u>	<u>0.028630</u>	<u>0.022866</u>	<u>0.019670</u>
<u>\$ 0.370533</u>	<u>\$ 0.360533</u>	<u>\$ 0.350276</u>	<u>\$ 0.339338</u>	<u>\$ 0.395197</u>	<u>\$ 0.272532</u>
\$ 0.250000	\$ 0.250000	\$ 0.250000	\$ 0.250000	\$ 0.250000	\$ 0.250000
0.364189	0.314247	0.261700	0.245700	0.200449	0.167088
0.697028	0.697028	0.688102	0.697029	0.657000	0.646525
0.710000	0.724473	0.724473	0.724473	0.694473	0.664000
0.687134	0.599843	0.608600	0.847300	0.762854	0.494700
0.500000	0.466299	0.413500	0.375307	0.291424	0.272556
0.879181	0.833523	0.004430	0.769146	0.632211	0.564729
0.669998	0.669998	0.669998	0.664998	0.660000	0.660000
0.852883	0.721586	0.630800	0.615474	0.596917	0.536097
0.710000	0.710000	0.690000	0.690000	0.680000	0.659293
0.814323	0.767114	0.649600	0.649600	0.513457	0.500000
0.708244	0.685000	0.675000	0.675000	0.650000	0.650000
0.457747	0.352671	0.352671	0.341106	0.255593	0.253015
0.308767	0.308767	0.315414	0.301542	0.301542	0.301542
0.660000	0.660000	0.660000	0.660000	0.626213	0.626213
0.750000	0.750000	0.750000	0.719361	0.719361	0.672826
0.321836	0.320959	0.301700	0.296572	0.264823	0.231483
0.705480	0.703645	0.703645	0.703645	0.697464	0.696886
0.879918	0.899918	0.838991	0.807224	0.754842	0.754842
0.680000	0.680000	0.660000	0.660000	0.630000	0.610000
1.230700	1.127110	1.027600	1.028120	0.997690	0.817100
1.540000	1.488350	1.469900	1.453700	1.402900	1.217500
1.517300	1.447249	1.313800	1.274300	1.238500	1.143100
1.592500	1.424300	1.232600	1.236690	1.186900	1.001500
1.519000	1.412316	1.296500	1.287000	1.261429	1.076000
1.289000	1.219800	1.174400	1.171700	1.154299	0.978900
1.540000	1.470000	1.379800	1.352000	1.294600	1.109200
1.170000	1.068350	0.972400	0.957700	0.940300	0.804400
1.435000	1.333350	1.330700	1.273600	1.237900	1.052500
1.540000	1.438350	1.359200	1.325600	1.291000	1.105600
1.553900	1.452200	1.365400	1.344200	1.326800	1.170400
0.089000	0.091600	0.092324	0.084100	0.072465	0.100000
0.100000	0.100000	0.100000	0.099500	0.099500	0.098000
0.100000	0.100000	0.100000	0.093300	0.080030	0.100000
0.100000	0.100000	0.100000	0.100000	0.100000	0.100000
0.030000	0.030000	0.030000	0.030000	0.024690	0.030000
0.075000	0.075000	0.074700	0.071100	0.064054	0.058280
0.030000	0.030000	0.030000	0.286000	0.024333	0.024333
0.100000	0.100000	0.086806	0.100000	0.100000	0.100000
0.060000	0.060000	0.060000	0.060000	0.056315	0.060000

ELLIS COUNTY, TEXAS

TABLE 7

**PRINCIPAL TAXPAYERS
(Unaudited)
CURRENT AND NINE FISCAL YEARS AGO**

Name	Type of Business	2023 Assessed Valuations	Percentage of Total Assessed Valuation	2014 Assessed Valuations	Percentage of Total Assessed Valuation
Midlothian Energy LP	Utility	\$ 315,659,300	0.96%	\$ 345,954,773	2.86%
Oncor Electric Delivery Company	Utility	294,332,500	0.90%	128,454,210	1.06%
Chaparral Steel Company	Steel Mill	263,398,714	0.80%	235,434,262	1.95%
Walgreen's Company	Distribution Facility	157,881,677	0.48%	194,923,614	1.61%
Target	Distribution Facility	144,632,903	0.44%	95,296,500	0.79%
Compass Datacenters DFW	Data Center	129,489,557	0.39%	-	0.00%
Bombardier	Aviation Production	128,896,716	0.39%	-	0.00%
Elm Branch Solar LLC	Manufacturing	114,892,499	0.35%	-	0.00%
Qarbon Aerospace Foundation, LLC	Aerospace Mfg.	108,574,513	0.33%	-	0.00%
Sharka LLC	Data Center	<u>106,037,372</u>	<u>0.32%</u>	<u>-</u>	<u>0.00%</u>
		<u>\$ 1,763,795,751</u>	<u>5.37%</u>	<u>\$ 1,000,063,359</u>	<u>8.28%</u>

Source: Municipal Advisory Council of Texas

ELLIS COUNTY, TEXAS

TABLE 8

**BUDGETED PROPERTY TAX LEVIES AND COLLECTIONS
(Unaudited)
LAST TEN FISCAL YEARS**

Fiscal Year	Total Tax Levy	Collected Within the Fiscal Year of the Levy		Collections In Subsequent Years	Total Collections to Date	
		Current Tax Collections	% of Levy Collected In Fiscal Year		Total Tax Collections	% of Total Tax Collection To Tax Levy
2014	\$ 40,749,276	\$ 40,260,285	98.80%	\$ 1,606	\$ 40,261,891	98.80%
2015	41,834,674	41,422,425	99.01%	201,465	41,623,889	99.50%
2016	43,650,157	43,290,755	99.18%	111,232	43,401,987	99.43%
2017	47,182,235	46,743,059	99.07%	16,529	46,759,588	99.10%
2018	48,491,514	48,098,255	99.19%	1,243	48,099,498	99.19%
2019	49,637,927	49,254,094	99.23%	4,492	49,258,586	99.24%
2020	51,106,757	50,700,717	99.21%	3,522	50,704,239	99.21%
2021	60,881,197	60,331,920	99.10%	322,215	60,654,134	99.63%
2022	65,193,004	64,624,553	99.13%	294,687	64,919,240	99.58%
2023	71,866,266	70,956,918	98.73%	-	70,956,918	98.73%

Note: Table does not include Tax Increment Reinvestment Zone levy and collection

ELLIS COUNTY, TEXAS

TABLE 9

RATIO OF NET GENERAL BONDED DEBT
TO ASSESSED VALUES AND NET BONDED DEBT PER CAPITA
(Unaudited)
LAST TEN FISCAL YEARS

Fiscal Year	Population	Assessed Values	General Bonded Debt	Less Amount Available in Debt Service Fund	Net Bonded Debt	Ratio of Bonded Debt to Assessed Values	Net Bonded Debt Per Capita	Ratio of Bonded Debt to Personal Income
2014	159,259	\$ 14,038,683,914	\$ 52,596,668	\$ 1,664,989	\$ 50,931,679	0.36%	319.80	0.85%
2015	163,391	15,194,825,434	49,208,483	1,243,469	47,965,014	0.32%	293.56	0.78%
2016	168,467	16,195,477,490	45,753,171	1,335,487	44,417,684	0.27%	263.66	0.70%
2017	173,636	17,591,197,082	43,264,638	2,100,707	41,163,931	0.23%	237.07	0.63%
2018	179,436	19,321,690,740	41,175,483	2,031,044	39,144,439	0.20%	218.15	0.58%
2019	184,826	22,091,892,965	40,425,000	3,723,843	36,701,157	0.17%	198.57	0.53%
2020	191,039	24,970,221,086	33,200,000	522,794	32,677,206	0.14%	171.05	0.45%
2021	196,650	27,813,819,299	31,020,000	425,828	30,594,172	0.11%	155.58	0.41%
2022	202,678	33,090,319,684	31,392,326	597,815	30,794,511	0.09%	151.94	0.40%
2023	212,182	43,253,773,283	28,753,593	493,705	28,259,888	0.07%	133.19	0.35%

Notes:

Details regarding the County's outstanding debt can be found in the note to the financial statements.

(1) See Table 12 for population data.

(2) See Table 5 for taxable value of property data.

ELLIS COUNTY, TEXAS

TABLE 10

COMPUTATION OF DIRECT AND OVERLAPPING DEBT
(Unaudited)
SEPTEMBER 30, 2023

<u>Taxing Jurisdiction</u>	<u>Total Funded Debt</u>	<u>Percentage Applicable To Named Government</u>	<u>Overlapping Funded Net Debt</u>
<u>CITIES:</u>			
Ennis	\$ 98,299,000	100.00%	\$ 98,299,000
Ferris	12,160,000	89.31%	10,860,096
Italy	3,764,000	100.00%	3,764,000
Maypearl	1,114,000	100.00%	1,114,000
Midlothian	150,560,028	100.00%	150,560,028
Ovilla	2,570,000	91.51%	2,351,807
Palmer	2,140,000	100.00%	2,140,000
Red Oak	40,053,000	100.00%	40,053,000
Venus	15,305,000	24.20%	3,703,810
Waxahachie	228,585,000	100.00%	228,585,000
<u>COUNTY-LINE CITIES:</u>			
Cedar Hill	117,535,000	3.06%	3,596,571
Glenn Heights	15,172,753	42.68%	6,475,731
Grand Prairie	474,759,000	0.62%	2,943,506
Mansfield	192,175,000	1.45%	2,786,538
<u>SCHOOL DISTRICTS:</u>			
Avalon ISD	575,000	100.00%	575,000
Italy ISD	12,979,187	100.00%	12,979,187
Maypearl ISD	41,082,959	100.00%	41,082,959
Midlothian ISD	393,765,000	100.00%	393,765,000
Palmer ISD	15,875,000	100.00%	15,875,000
Red Oak ISD	158,040,000	100.00%	158,040,000
Waxahachie ISD	410,752,772	100.00%	410,752,772
<u>COUNTY-LINE SCHOOL DISTRICTS:</u>			
Ennis ISD	78,909,620	97.75%	77,134,154
Ferris ISD	25,108,059	93.57%	23,493,611
Frost ISD	5,871,000	2.43%	142,665
Milford ISD	-	75.38%	-
<u>WATER DISTRICTS</u>			
Ellis CO FWSD #1	18,625,000	100.00%	18,625,000
Midlothian MMD #3	3,595,000	100.00%	3,595,000
TOTAL NET OVERLAPPING DEBT			1,713,293,434
Ellis County			<u>28,753,593</u>
TOTAL DIRECT AND OVERLAPPING DEBT			<u>\$ 1,739,673,433</u>
TOTAL DIRECT AND OVERLAPPING DEBT PER CAPITA			\$ 8,474
TOTAL DIRECT AND OVERLAPPING DEBT % of A.V.			5.27%

Overlapping debt is developed by taking the percentage of land mass of an entity within Ellis County, and then applying that percentage to the outstanding debt of that entity.

Source: Texas Municipal Reports

ELLIS COUNTY, TEXAS
COMPUTATION OF LEGAL DEBT MARGIN
(Unaudited)
September 30, 2023

TABLE 11

Assessed Value of Real Property	\$ 38,812,789,613
Assessed Value of Personal and Other Property	<u>4,440,983,670</u>
Total Assessed Value	<u>\$ 43,253,773,283</u>

**Bonds Issued Under Article III,
Section 52 of the Texas Constitution:**

The County is authorized under Article III, Section 52, of the State Constitution to issue bonds payable from ad valorem taxes for the construction and maintenance of roads. There is no constitutional or statutory limit as to the rate on bonds issued pursuant to such constitutional provision. However, the amount of bonds which may be issued is limited to 25% of the assessed valuation of real property in the county.

Debt limit, 25% of Real Property Assessed Value	\$ 9,703,197,403
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Amount of Debt Applicable to Debt Limit:

Debt Limit:		
Total Bonded Debt Applicable	28,753,593	
Less: Assets in Debt Service Fund available for payment of principal	493,705	28,259,888

Legal Debt Margin, Bonds Issued Under Article III, Section 52 of the Texas Constitution	<u>\$ 9,674,937,515</u>
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ELLIS COUNTY, TEXAS

TABLE 16

**RATIO OF OUTSTANDING DEBT BY TYPE
(Unaudited)
LAST TEN FISCAL YEARS**

Fiscal Year	Population	Assessed Values	General Obligation Bonded Debt	Leases	Tax Notes	Total Primary Government	Percentage of Personal Income	Per Capita*
2013	159,259	\$ 14,038,683,914	\$ 52,596,668	\$ 3,593,684	\$ -	\$ 56,190,352	9.98	\$ 353
2014	163,391	15,194,825,434	49,208,483	3,592,786	-	52,801,269	8.88	323
2015	168,467	16,350,966,954	45,753,171	3,557,709	-	49,310,880	7.36	293
2016	173,636	16,195,477,490	43,264,638	4,242,941	-	47,507,579	7.03	274
2017	179,436	17,591,097,082	41,175,483	2,452,965	-	43,628,448	5.91	243
2018	184,826	19,321,690,740	40,425,000	1,598,037	5,100,000	47,123,037	5.93	255
2019	191,039	22,091,892,965	33,200,000	9,734,523	-	42,934,523	5.05	225
2020	196,650	27,818,819,299	31,020,000	7,619,695	-	38,639,695	4.55	196
2021	202,678	33,090,319,684	31,392,326	5,850,250	-	37,242,576	3.94	184
2022	212,182	43,253,773,283	28,753,593	5,013,803	-	33,767,396	3.12	159

ELLIS COUNTY, TEXAS

TABLE 12

**DEMOGRAPHIC STATISTICS
(Unaudited)
LAST TEN FISCAL YEARS**

Fiscal Year	(1) Population	Personal Income (thousands of dollars)	(2) Personal Income	(3) Median Age	(4) School Enrollment	(5) Unemployment Rate
2014	159,259	\$ 5,627,730	\$ 35,337	35.5	33,000	4.7%
2015	163,391	5,946,095	36,392	35.5	36,978	3.9%
2016	168,467	6,697,329	39,747	35.5	36,835	4.1%
2017	173,636	6,755,810	40,094	35.5	37,119	3.2%
2018	179,436	7,377,130	43,167	36.1	37,958	3.4%
2019	184,826	7,951,417	44,313	36.1	39,062	3.5%
2020	191,039	8,496,165	45,968	36.2	40,264	7.5%
2021	196,650	8,496,165	45,867	36.4	44,749	3.4%
2022	202,678	9,460,122	48,640	36.4	44,662	4.5%
2023	212,182	10,821,508	53,393	36.2	44,749	3.5%

Data Sources:

- (1) U.S. Census Bureau
- (2) Texas Association of Counties
- (3) U.S. Bureau of Economic Analysis
- (4) statisticalatlas.com
- (5) U.S. Bureau of Labor Statistics

ELLIS COUNTY, TEXAS

TABLE 13

**PRINCIPAL EMPLOYERS
(Unaudited)
CURRENT YEAR AND NINE YEARS AGO**

Employer	2023			2013		
	Employees	Rank	% of Total County Employment	Employees	Rank	% of Total County Employment
Baylor Scott&White at Waxahachie	1,822	1	3.86%	996	1	2.54%
Waxahachie ISD	1,743	2	3.69%	880	2	2.25%
Dart Container Corp.	1,104	3	2.34%	737	3	1.88%
Walgreen's Distribution Center	926	4	1.96%	830	4	2.12%
City of Waxahachie	942	5	1.99%	810	6	2.07%
Cardinal Insulated Glass	825	6	1.75%	751	5	1.92%
Owens Corning	740	7	1.57%	645	7	1.65%
Ellis County Government	565	8	1.20%	460	8	1.18%
UNIVAR	405	9	0.86%	320	9	0.82%
A.E.P Industries	325	10	0.69%	286	10	0.73%
Berry Global	<u>225</u>	11	<u>0.48%</u>	<u>194</u>	11	<u>0.50%</u>
	<u>9,622</u>		<u>20.37%</u>	<u>6,909</u>		<u>17.65%</u>
Total County Employment	<u>47,231</u>			<u>39,144</u>		

Sources: Total County Employment from Bureau of Labor Statistics and US Census Bureau

ELLIS COUNTY, TEXAS

TABLE 14

**CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN YEARS
(unaudited)**

Function/Program	2016	2017	2018	2019	2020	2021	2022	2023
General government								
Number of Courthouses	2	2	2	2	2	2	2	2
Number of Sub-Courthouses	3	3	3	3	3	3	3	3
Judicial								
District Courtrooms	3	3	3	3	3	3	3	3
County Ct. @ Law Courtrooms	2	2	2	2	3	3	3	3
Juvenile Courtrooms	1	1	1	1	1	1	1	1
Justice Courts	4	4	4	4	4	4	4	4
Public safety								
Number of Jails	1	1	1	1	1	1	1	1
Bed Capacity of Jail	868	868	868	868	868	868	868	868
Health and welfare								
Number of Offices	2	2	2	2	2	2	2	2
Conservation								
Number of Offices	1	1	1	1	1	1	1	1
Roads and highways								
Number of Bridges	165	165	165	149	149	147	147	148
Miles of Hard Surface Road	786	786	840	835	740	987	1,012	1,065
Miles of Gravel Road	164	164	140	138	126	130	133	137

Source: Ellis County Internal Department Reports
Data for the period prior to 2016 is not included as that information was not tracked by Ellis County Government at that time.

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ELLIS COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM
(Unaudited)
LAST TEN FISCAL YEARS

	2014	2015	2016	2017
<u>General Government</u>				
Number of A/P Transactions	15,049	16,199	15,672	16,147
Flood Plain/Building Permits	989	1,264	969	1,160
Aerobic Septic Permits	418	452	525	509
Other Septic Permits	221	191	780	86
Nuisance Complaints	705	735	605	634
New Subdivisions	31	51	43	41
Number of Employees	175	154	183	166
<u>Judicial</u>				
Hot Check cases				
Number of checks processed	686	427	380	331
Number of theft by check cases filed	52	32	17	17
Number of employees	26	33	39	38
<u>Public Safety</u>				
Number of 911 calls received	32,707	30,297	40,321	33,311
Average Jail daily population	425	452	465	497
Jail bookings	4,870	4,742	4,740	5,136
Jail releases	4,798	4,666	4,752	5,070
Jail inmates at September 30	458	502	464	527
Number of employees	212	223	230	241
<u>Transportation</u>				
Roadway resurfacing (miles)	87	82	88	134
Mowing along roadways (equipment miles)	3,458	2,896	2,510	2,142
Ditch and culvert cleaning (miles)	47	81	159	191
Number of employees	62	62	62	66
<u>Conservation</u>				
Number of people served in programs	112,136	101,665	87,176	87,176
Number of employees	2	2	2	8
<u>Health and Welfare</u>				
Number of applications filed	337	353	372	354
Number of cases approved	224	161	172	185
Number of employees	1	1	2	2

Data obtained from internal Ellis County departmental records.

TABLE 15

2018	2019	2020	2021	2022	2023
16,258	16,378	12,795	12,115	12,387	13,713
1,148	964	1,075	1,283	1,168	1,322
545	604	703	752	695	726
236	109	120	140	89	113
410	449	301	228	229	344
69	39	51	66	78	47
170	164	192	206	229	232
412	171	85	36	36	27
43	8	-	-	-	-
42	42	35	49	52	46
33,094	33,946	36,519	40,365	37,237	158,544
501	447	365	415	509	558
5,475	5,547	3,662	4,149	4,631	4,798
5,110	5,519	3,601	3,964	4,527	4,829
496	462	353	545	568	545
245	244	261	265	233	266
134	141	193	153	126	140
2,226	2,649	2,739	4,088	4,307	5,201
168	117	117	131	142	255
64	65	61	66	65	72
96,389	96,908	97,101	97,782	97,992	126,114
5	5	7	7	7	7
260	335	313	201	235	334
148	178	190	122	108	139
2	2	2	2	2	2

ELLIS COUNTY, TEXAS
SINGLE AUDIT REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2023

ELLIS COUNTY, TEXAS

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable County Judge
and Commissioners Court
Ellis County, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Ellis County, Texas as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise Ellis County, Texas' basic financial statements, and have issued our report thereon dated March 27, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Ellis County, Texas' internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Ellis County, Texas' internal control. Accordingly, we do not express an opinion on the effectiveness of Ellis County, Texas' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying Schedule of Findings and Responses as items 2023-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Ellis County, Texas' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

OFFICE LOCATIONS

TEXAS | Waco | Temple | Hillsboro | Houston
NEW MEXICO | Albuquerque



Ellis County, Texas' Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Ellis County, Texas' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

Waco, Texas
March 27, 2024



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND
REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM
GUIDANCE**

Honorable County Judge and
Commissioners Court
Ellis County, Texas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Ellis County, Texas' compliance with the types of compliance requirements identified as subject to audit in the (OMB) *Compliance Supplement* that could have a direct and material effect on each of Ellis County, Texas major federal programs for the year ended September 30, 2023. Ellis County, Texas major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Ellis County, Texas complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Ellis County, Texas and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Ellis County, Texas compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Ellis County, Texas federal programs.

OFFICE LOCATIONS

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NEW MEXICO | Albuquerque



Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Ellis County, Texas compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Ellis County, Texas compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Ellis County, Texas compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Ellis County, Texas internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Ellis County, Texas internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Ellis County, Texas as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise Ellis County, Texas basic financial statements. We issued our report thereon, dated March 27, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

Waco, Texas
March 27, 2024

ELLIS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Assistance Listing Number</u>	<u>Pass-through Grantor's Number</u>	<u>Federal Expenditures</u>
<u>U. S. DEPARTMENT OF JUSTICE</u>			
Direct programs			
State Criminal Alien Assistance Program	16.606	N/A	\$ 115,166
Total direct programs			<u>115,166</u>
Passed through Office of the Texas Governor			
Bulletproof Vest Grant	16.607	4609301	89,405
Total Passed through Office of the Texas Governor			<u>89,405</u>
Total U.S. Department of Justice			<u>204,571</u>
<u>U. S. DEPARTMENT OF TREASURY</u>			
Direct Programs			
Coronavirus State and Local Fiscal Recovery Fund (COVID-19)	21.027	N/A	<u>12,379,181</u>
Total direct programs			<u>12,379,181</u>
Total U.S. Department of Treasury			<u>12,379,181</u>
<u>U. S. ELECTION ASSISTANCE COMMISSION</u>			
Passed through the Texas Secretary of State			
Help America Vote Act Election Security Grants	90.404	N/A	28,309
Total Passed through the Texas Secretary of State			<u>28,309</u>
Total U.S. Election Assistance Commission			<u>28,309</u>
<u>U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Passed through Texas Department of State Health Services:			
Public Health Emergency Preparedness - Cities Readiness Initiative	93.069	1208400001	44,031
Public Health Emergency Preparedness - Cities Readiness Initiative	93.069	1311300005	20,740
Subtotal ALN 93.069			<u>64,771</u>
Foster Care Title IV-E	93.658	N/A	37,801
Total Passed through the Texas Department of State Health Services			<u>102,572</u>
Total Federal Expenditures			<u>\$ 12,714,633</u>

ELLIS COUNTY, TEXAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

SEPTEMBER 30, 2023

1. GENERAL

The Schedule of Expenditures of Federal Awards presents the activity of all applicable federal awards programs of Ellis County, Texas. The County's reporting entity is defined in Note 1 of the financial statements. Federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, are included on the Schedule of Expenditures of Federal Awards.

2. BASIS OF ACCOUNTING

The Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting. The modified accrual basis of accounting is described in Note 1 of the financial statements.

3. INDIRECT COSTS

The County has elected not to use the 10% de minimis indirect cost rate allowed in the Uniform Guidance.

4. PASS-THROUGH EXPENDITURES

None of the expenditures reported on the Schedule of Expenditures of Federal Awards have been passed through to subrecipients.

ELLIS COUNTY, TEXAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

Summary of Auditors' Results

Financial Statements:

Type of auditors' report issued Unmodified

Internal control over financial reporting:

Material weakness(es) identified? 2023-001

Significant deficiency(ies) identified? No

Noncompliance material to financial statements

noted? None

Federal Awards:

Internal control over major programs:

Material weakness(es) identified? No

Significant deficiency(ies) identified? None reported

**Type of auditors' report issued on compliance
for major programs**

Unmodified

Any audit findings disclosed that are required

to be reported in accordance with 2 CFR
200.516(a) of Uniform Guidance.

None

Identification of major programs:

Assistance Listing Number(s)

Name of Federal Program or Cluster:

21.027

Coronavirus State and Local Fiscal
Recovery Fund (COVID-19)

**Dollar threshold used to distinguish between type A
and type B federal programs**

\$750,000

Auditee qualified as low-risk auditee for federal single audit?

Yes

**Findings Relating to the Financial Statements Which are
Required to be Reported in Accordance With Generally
Accepted Government Auditing Standards**

2023-001

Findings and Questioned Costs for Federal Awards

None

ELLIS COUNTY, TEXAS

SUMMARY SCHEDULE OF AUDIT FINDINGS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

Finding 2023-001 - Material Weakness

Criteria

Management is responsible for establishing and maintaining an effective system of internal control over financial reporting. This system ensures the accuracy, completeness, and reliability of the financial statements.

Condition

Material liabilities for amounts owed to Tax Increment Reinvestment Zones (TIRZ) were not recorded on the general ledger.

Effect

Liabilities in the General Fund and nonmajor governmental funds were understated by \$1,001,863 and \$107,776, respectively.

Recommendation

Management should promptly record material outstanding liabilities owed to the Tax Increment Reinvestment Zones in the general ledger. Additionally, they should enhance controls to ensure timely and accurate recording of all financial transactions.

Management's Response

The County immediately corrected the issue on the general ledger by recording the liabilities. The amounts owed to the Tax Increment Reinvestment Zones were being tracked by the County's accounting and finance staff, but an adjustment to the general ledger was overlooked.

ELLIS COUNTY, TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

None