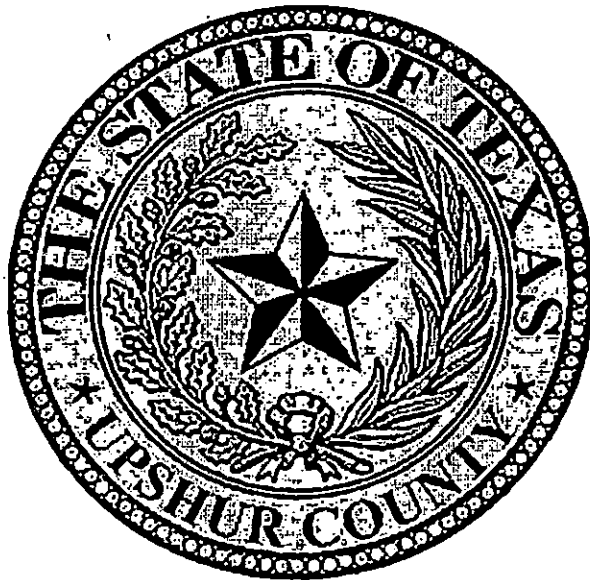


UPSHUR COUNTY, TEXAS
AUDITOR'S REPORT
MONTHLY UNAUDITED FINANCIAL REPORT
FY 2025



For the Month Ended

May 31, 2025

**UPSHUR COUNTY, TEXAS
AUDITOR'S REPORT
MONTHLY UNAUDITED FINANCIAL REPORT
FY 2025**

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Upshur County Auditor

P.O. Box 730
Gilmer, TX 75644
(903) 843-4001
(903) 843-4818 fax



Connie Williams
County Auditor
Linda Sikes
Assistant Auditor
Greg Dodson
Assistant Auditor

June 6, 2025

County Judge Todd Tefteller
Commissioner Pct. 1 Gene Dolle
Commissioner Pct. 2 Dustin Nicholson
Commissioner Pct. 3 Michael Ashley
Commissioner Pct. 4 Jay Miller

Honorable Judge and Commissioners;

The unaudited Monthly Financial Report of Upshur County, Texas is attached for the period from May 1, 2025 through May 31, 2025. This report was prepared by the County Auditor in compliance with Chapter 114 of the Local Government Code.

The Monthly Financial Report is presented in five sections: Financial Highlights, Budget Report General Fund, Budget Report Insurance Fund, and the Pooled Cash Report.

This report provides a general overview of Upshur County finances at a specific point in the fiscal year. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the County Auditor at the above listed address or via e-mail at connie.williams@countyofupshur.com.

Sincerely,

A handwritten signature in cursive script, appearing to read "Connie Williams", is written over a horizontal line.

Connie Williams, Upshur County Auditor

**UPSHUR COUNTY, TEXAS
AUDITOR'S REPORT
MONTHLY UNAUDITED FINANCIAL REPORT**

FINANCIAL HIGHLIGHTS

As of May 31, 2025 we have 4 months or 33.3 % of the year remaining.

General Fund Revenue:

Ninety percent (90%) of the total general fund budgeted revenue comes from three categories; Property Tax, DMV Fees and Sales Tax, so it is critical that we stay on target in those three areas. The good news is that it appears we will meet or exceed our budget in several categories.

- Current Taxes and penalties- FY 25 Budget is \$ 14,814,983 which is 76% of total budget

Through 05/31/2025 we have collected \$ 14.4 million or 98.5% of budget. We collected \$ 158K in the month of May. To meet our targeted budget we will need to collect an additional \$ 207K during the remainder of the year.

- County Sales Tax- FY 25 Budget is \$ 1,700,000 which is 8.7% of total budget

Through 05/31/2025 we have collected \$ 1.3 million which is 76% of total budget, so we should meet our targeted budget.

- DMV and Tax Assessor Fees- FY 25 Budget \$ 940K which is 5% of total budget

We have collected 100% of the budgeted \$ 360K for motor vehicle registration fees and over 100% of the targeted budget in tax assessor fees.

- Out of County Prisoner Reimbursement Fees have exceeded budget by \$ 72 K as of 05/31/2025.

General Fund Expense:

- With the following exceptions, all departments are at or above 33.3 % of their remaining budget:
 - Computer- Four (4) annual software maintenance fees were paid in October and November: Tyler Tech Enterprise Management; Tyler Tech Incode Financial Management; Netdata and Tritech Software.
 - Elections- The annual lease payment for the new voting equipment was made in December and represents a large portion of the departmental budget.
 - Library- total budget for Library materials is \$ 45,000. Through May, the library has expended 39.2K or 88% of total budget.

Insurance Fund

Unfortunately, the Insurance Fund continues on path to be over budget more than previously expected. Over the seven (8) months ended 05/31/2025 we have paid \$ 1.42 million in claims, with the average monthly claim increasing to \$ 183K (in the month of May alone we paid \$ 218 K in claims). If this remains consistent for the remaining five (4) months we will be \$ 400-500K over budget for medical claims.

As of May 31, 2025 prescriptions paid totaled \$ 360K which is an average of \$ 45K per month (a slight increase in average over prior month). If claims continue at this level for the next six months, we will be approximately 160K overbudget.

With the increase in average claims and prescription costs we will likely exceed budget for claims and prescriptions by \$ 660K.

Pooled Cash Report

As of May 31, 2025, total Cash Balance in all accounts combined (excluding the Insurance Fund and School Funds) was \$ 31,512,119 of this amount \$ 26,009,069 belongs to the General Fund and \$ 5,503,050 belongs to our Dedicated Funds (Grants, CSCD, Juvenile Probation, and legally dedicated funds.)



Upshur County

Auditor's Budget Report

Account Summary

For Fiscal: 2024-2025 Period Ending: 05/31/2025

	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 100 - GENERAL FUND						
Revenue						
RevCategory: 30 - Property Taxes						
<u>100-300-3000</u> Current Taxes	14,584,983.00	158,381.83	14,378,126.58	0.00	-206,856.42	1.42 %
<u>100-300-3010</u> Penalties & Interest	230,000.00	23,968.01	228,151.16	0.00	-1,848.84	0.80 %
RevCategory: 30 - Property Taxes Total:	14,814,983.00	182,349.84	14,606,277.74	0.00	-208,705.26	1.41%
RevCategory: 31 - DMV Fees						
<u>100-310-3100</u> Motor Vehicle Registration	360,000.00	0.00	360,137.24	0.00	137.24	100.04 %
<u>100-310-3110</u> Auto R&B \$10 Fee	340,000.00	24,660.00	234,610.00	0.00	-105,390.00	31.00 %
<u>100-310-3120</u> Tax Assessor's Portion	240,000.00	171,717.46	249,936.87	0.00	9,936.87	104.14 %
RevCategory: 31 - DMV Fees Total:	940,000.00	196,377.46	844,684.11	0.00	-95,315.89	10.14%
RevCategory: 32 - Other Taxes, Licenses & Permits						
<u>100-320-3200</u> County Sales Tax	1,700,000.00	168,879.11	1,284,843.82	0.00	-415,156.18	24.42 %
<u>100-320-3210</u> Mixed Drink Tax	25,000.00	4,973.40	29,669.86	0.00	4,669.86	118.68 %
<u>100-320-3220</u> Bingo	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-320-3230</u> Boat Licenses	4,000.00	528.85	2,277.57	0.00	-1,722.43	43.06 %
<u>100-320-3231</u> Hunting & Fishing Licenses	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-320-3240</u> Marriage Licenses	6,000.00	450.00	3,950.00	0.00	-2,050.00	34.17 %
<u>100-320-3250</u> Waste Disposal Fees	4,000.00	209.00	3,350.00	0.00	-650.00	16.25 %
<u>100-320-3260</u> Game Room Permit Fees	10,000.00	1,000.00	4,000.00	0.00	-6,000.00	60.00 %
RevCategory: 32 - Other Taxes, Licenses & Permit	1,749,000.00	176,040.36	1,328,091.25	0.00	-420,908.75	24.07%
RevCategory: 33 - State & Federal Funding						
<u>100-330-3300</u> Indigent Defense Grant	24,000.00	0.00	0.00	0.00	-24,000.00	100.00 %
<u>100-330-3301</u> SCAAP Grant	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-330-3304</u> TXDOT Grant	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-330-3305</u> Capital Murder Trial Grant	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-330-3306</u> Texas Historical Commission Grant	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-330-3308</u> Homeland Security Grants	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-330-3309</u> Disaster Grant Revenue	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-330-3312</u> Gross Weight & Axle Fees	52,000.00	0.00	56,049.80	0.00	4,049.80	107.79 %
<u>100-330-3313</u> Lateral Road	36,000.00	0.00	36,449.24	0.00	449.24	101.25 %
<u>100-330-3314</u> Juror Reimb from State	11,000.00	0.00	9,674.00	0.00	-1,326.00	12.05 %
<u>100-330-3315</u> Tobacco Settlement Funds	6,000.00	7,542.78	7,542.78	0.00	1,542.78	125.71 %
<u>100-330-3316</u> Salary Supplement County Judge	25,200.00	5,050.00	20,150.00	0.00	-5,050.00	20.04 %
<u>100-330-3317</u> ETCOG Grant	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-330-3318</u> FEMA Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-330-3319</u> Unclaimed Capital Credits	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-330-3320</u> DA State Appropriation	27,500.00	0.00	36,541.65	0.00	9,041.65	132.88 %
<u>100-330-3321</u> Other State Grant Revenue	0.00	0.00	38,225.12	0.00	38,225.12	0.00 %
<u>100-330-3324</u> Veterans' Transportation Grant	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-330-3325</u> Chapter 19 Voter Registration Funding	0.00	0.00	4,290.47	0.00	4,290.47	0.00 %
<u>100-330-3326</u> DA State Supplement	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-330-3327</u> Texas State Library Grant	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-330-3328</u> SANE OAG State Funding	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-330-3329</u> Asst DA Longevity	2,400.00	0.00	2,360.00	0.00	-40.00	1.67 %
<u>100-330-3331</u> TX Historical Commission Master Plan Gra	0.00	0.00	0.00	0.00	0.00	0.00 %
RevCategory: 33 - State & Federal Funding Total:	184,100.00	12,592.78	211,283.06	0.00	27,183.06	14.77%
RevCategory: 34 - Reimbursements						
<u>100-340-3400</u> Out of County Prisoners	180,000.00	33,130.50	252,928.19	0.00	72,928.19	140.52 %
<u>100-340-3410</u> Prisoner Medical	12,000.00	1,710.64	9,343.42	0.00	-2,656.58	22.14 %
<u>100-340-3420</u> Prisoner Phone	73,000.00	0.00	78,663.92	0.00	5,663.92	107.76 %

Auditor's Budget Report

For Fiscal: 2024-2025 Period Ending: 05/31/2025

	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
<u>100-340-3430</u> Resource Officers	601,040.10	15,025.98	410,522.08	0.00	-190,518.02	31.70 %
<u>100-340-3440</u> Marion County ProRata	14,000.00	0.00	9,304.44	0.00	-4,695.56	33.54 %
<u>100-340-3450</u> Attorney Fees	20,000.00	2,165.74	17,697.85	0.00	-2,302.15	11.51 %
<u>100-340-3460</u> Interpreter Fees Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-340-3470</u> Insurance Recovery from Loss	50,000.00	0.00	29,211.70	0.00	-20,788.30	41.58 %
<u>100-340-3480</u> Restitution	4,000.00	400.00	8,970.00	0.00	4,970.00	224.25 %
<u>100-340-3490</u> Certified Mail Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00 %
RevCategory: 34 - Reimbursements Total:	954,040.10	52,432.86	816,641.60	0.00	-137,398.50	14.40 %
RevCategory: 35 - Fees & Fines						
<u>100-350-3500</u> County Judge Fee	800.00	18.00	534.00	0.00	-266.00	33.25 %
<u>100-350-3501</u> Sheriff Fee	60,000.00	5,142.69	44,363.83	0.00	-15,636.17	26.06 %
<u>100-350-3502</u> County Clerk Fee	250,000.00	23,999.43	190,336.66	0.00	-59,663.34	23.87 %
<u>100-350-3503</u> Vital Statistics Fee	2,500.00	242.00	1,825.00	0.00	-675.00	27.00 %
<u>100-350-3504</u> Tax Assessor Collector Fee	70,000.00	1,458.23	36,755.12	0.00	-33,244.88	47.49 %
<u>100-350-3505</u> District Attorney Fee	1,200.00	161.16	1,543.73	0.00	343.73	128.64 %
<u>100-350-3506</u> District Clerk Fee	60,000.00	6,040.22	60,446.90	0.00	446.90	100.74 %
<u>100-350-3507</u> Jury Fees Fee	2,000.00	25.49	786.92	0.00	-1,213.08	60.65 %
<u>100-350-3508</u> Court Reporter Fees	12,000.00	1,190.59	13,059.97	0.00	1,059.97	108.83 %
<u>100-350-3509</u> Addl Court Cost T.C. 542.403	2,000.00	283.51	2,361.78	0.00	361.78	118.09 %
<u>100-350-3510</u> JP Miscellaneous Fees	6,000.00	933.53	7,715.36	0.00	1,715.36	128.59 %
<u>100-350-3515</u> Constable #1 Service Fees	4,000.00	300.00	5,792.00	0.00	1,792.00	144.80 %
<u>100-350-3516</u> Constable #2 Service Fees	5,000.00	600.00	4,300.00	0.00	-700.00	14.00 %
<u>100-350-3517</u> Constable #3 Service Fees	6,000.00	650.00	4,100.00	0.00	-1,900.00	31.67 %
<u>100-350-3518</u> Constable #4 Service Fees	7,000.00	1,350.00	5,208.00	0.00	-1,792.00	25.60 %
<u>100-350-3519</u> Juvenile Probation Attorney Fees	500.00	0.00	0.00	0.00	-500.00	100.00 %
<u>100-350-3520</u> State Fee 10% Fee	12,800.00	0.00	14,282.09	0.00	1,482.09	111.58 %
<u>100-350-3521</u> Time Payment Fee - County 1/2	500.00	0.00	414.29	0.00	-85.71	17.14 %
<u>100-350-3523</u> Warrant Fees	12,000.00	396.51	13,195.08	0.00	1,195.08	109.95 %
<u>100-350-3524</u> Judiciary Fund County	300.00	6.56	62.98	0.00	-237.02	79.01 %
<u>100-350-3525</u> District Court Fines	50,000.00	3,445.00	31,079.00	0.00	-18,921.00	37.84 %
<u>100-350-3526</u> Library Fines	1,000.00	103.50	1,024.50	0.00	24.50	102.45 %
<u>100-350-3527</u> Justice of Peace #1 Fines	80,000.00	15,814.15	123,940.35	0.00	43,940.35	154.93 %
<u>100-350-3528</u> Justice of Peace #2 Fines	39,000.00	3,680.92	35,187.06	0.00	-3,812.94	9.78 %
<u>100-350-3529</u> Justice of Peace #3 Fines	25,000.00	2,133.05	20,892.14	0.00	-4,107.86	16.43 %
<u>100-350-3530</u> Justice of Peace #4 Fines	20,000.00	3,655.45	30,331.61	0.00	10,331.61	151.66 %
<u>100-350-3531</u> County Court Fines	15,000.00	1,753.43	14,141.37	0.00	-858.63	5.72 %
<u>100-350-3532</u> Bond Forfeitures	500.00	0.00	9,272.00	0.00	8,772.00	1,854.40 %
<u>100-350-3553</u> Truancy Court Cost \$50	5,000.00	855.77	6,912.38	0.00	1,912.38	138.25 %
<u>100-350-3554</u> Administrative Transaction Fees	2,500.00	331.05	2,750.35	0.00	250.35	110.01 %
<u>100-350-3555</u> Omni Fees	2,500.00	231.93	2,769.47	0.00	269.47	110.78 %
<u>100-350-3556</u> County Speciality Court Acct	2,000.00	179.48	2,269.74	0.00	269.74	113.49 %
<u>100-350-3557</u> Book Replacement Fees	0.00	38.00	449.49	0.00	449.49	0.00 %
RevCategory: 35 - Fees & Fines Total:	757,100.00	75,019.65	688,103.17	0.00	-68,996.83	9.11 %
RevCategory: 37 - Interest						
<u>100-370-3700</u> Interest	50,000.00	103,309.08	709,349.48	0.00	659,349.48	1,418.70 %
RevCategory: 37 - Interest Total:	50,000.00	103,309.08	709,349.48	0.00	659,349.48	1,318.70 %
RevCategory: 38 - Miscellaneous Revenues						
<u>100-380-3800</u> Sale of Assets	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-380-3801</u> Donations	100.00	0.00	100.00	0.00	0.00	0.00 %
<u>100-380-3802</u> Royalties	2,000.00	221.05	1,577.55	0.00	-422.45	21.12 %
<u>100-380-3805</u> Vending Machines	100.00	0.00	0.00	0.00	-100.00	100.00 %
<u>100-380-3820</u> Miscellaneous Revenue	-27,574.78	20,335.29	148,769.11	-116.44	176,227.45	539.09 %
RevCategory: 38 - Miscellaneous Revenues Total:	-25,374.78	20,556.34	150,446.66	-116.44	175,705.00	692.44 %

Auditor's Budget Report

For Fiscal: 2024-2025 Period Ending: 05/31/2025

	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
RevCategory: 39 - Transfers In						
<u>100-390-3999</u> Lease Proceeds - Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00 %
RevCategory: 39 - Transfers In Total:	0.00	0.00	0.00	0.00	0.00	0.00%
Revenue Total:	19,423,848.32	818,678.37	19,354,877.07	-116.44	-69,087.69	0.36%
Expense						
Department: 401 - Commissioner's Court						
<u>100-401-1000</u> Salary Elected Official	208,990.08	17,315.84	138,526.72	0.00	70,463.36	33.72 %
<u>100-401-1200</u> Salary Regular Employee	34,597.00	3,962.90	17,833.05	0.00	16,763.95	48.45 %
<u>100-401-1300</u> Part Time Employee	0.00	1,724.82	11,983.04	0.00	-11,983.04	0.00 %
<u>100-401-1400</u> Longevity	720.00	0.00	8.00	0.00	712.00	98.89 %
<u>100-401-1900</u> Salary Supplements	25,200.00	2,100.00	16,800.00	0.00	8,400.00	33.33 %
<u>100-401-1960</u> Leave Time / Excess Comp Paid	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-401-2200</u> FICA Taxes	20,617.31	1,878.35	13,835.54	0.00	6,781.77	32.89 %
<u>100-401-2300</u> Retirement Match	20,644.26	1,867.70	14,300.23	0.00	6,344.03	30.73 %
<u>100-401-3010</u> Office Supplies	400.00	0.00	24.29	0.00	375.71	93.93 %
<u>100-401-4230</u> Bonds	250.00	0.00	150.00	0.00	100.00	40.00 %
<u>100-401-4490</u> Legal Ads & Notices	1,500.00	0.00	353.10	0.00	1,146.90	76.46 %
<u>100-401-4502</u> Educational Expense	10,000.00	0.00	5,128.87	0.00	4,871.13	48.71 %
<u>100-401-4600</u> Assoc & Organization Dues	3,130.00	0.00	3,178.00	0.00	-48.00	-1.53 %
Department: 401 - Commissioner's Court Total:	326,048.65	28,849.61	222,120.84	0.00	103,927.81	31.87%
Department: 403 - County Clerk						
<u>100-403-1000</u> Salary Elected Official	52,142.40	4,345.20	34,761.60	0.00	17,380.80	33.33 %
<u>100-403-1200</u> Salary Regular Employee	136,920.00	11,410.00	91,280.00	0.00	45,640.00	33.33 %
<u>100-403-1300</u> Part Time Employees	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-403-1400</u> Longevity	1,100.00	96.00	720.00	0.00	380.00	34.55 %
<u>100-403-1960</u> Leave Time / Excess Comp Paid	0.00	0.00	150.83	0.00	-150.83	0.00 %
<u>100-403-2200</u> FICA Taxes	14,547.42	1,164.38	9,322.90	0.00	5,224.52	35.91 %
<u>100-403-2300</u> Retirement Match	14,566.44	1,179.34	9,851.06	0.00	4,715.38	32.37 %
<u>100-403-3010</u> Office Supplies	8,500.00	29.99	4,051.86	1,528.90	2,919.24	34.34 %
<u>100-403-3035</u> Remote Birth Certificates	2,400.00	161.04	1,046.76	0.00	1,353.24	56.39 %
<u>100-403-3095</u> Books & Publications	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-403-4230</u> Bonds	332.00	0.00	332.00	0.00	0.00	0.00 %
<u>100-403-4502</u> Educational Expense	4,000.00	835.80	2,516.14	0.00	1,483.86	37.10 %
<u>100-403-4503</u> Education- non-elected employees	2,000.00	0.00	1,235.27	0.00	764.73	38.24 %
<u>100-403-4520</u> Local Travel Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-403-4600</u> Assoc & Organization Dues	245.00	0.00	150.00	0.00	95.00	38.78 %
Department: 403 - County Clerk Total:	236,753.26	19,221.75	155,418.42	1,528.90	79,805.94	33.71%
Department: 405 - Veterans						
<u>100-405-1300</u> Part-Time Employee	7,300.00	756.00	4,522.50	0.00	2,777.50	38.05 %
<u>100-405-2200</u> FICA	558.45	57.84	345.99	0.00	212.46	38.04 %
<u>100-405-2300</u> Retirement	559.18	56.25	350.14	0.00	209.04	37.38 %
<u>100-405-4502</u> Educational Expense	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
<u>100-405-5250</u> Computer Software	525.00	0.00	0.00	0.00	525.00	100.00 %
<u>100-405-7000</u> VETERANS TRANSPORTATION GRANT	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 405 - Veterans Total:	9,942.63	870.09	5,218.63	0.00	4,724.00	47.51%
Department: 406 - Emergency Management						
<u>100-406-1300</u> Part Time Employee	24,600.00	2,050.00	16,400.00	0.00	8,200.00	33.33 %
<u>100-406-1960</u> Excess Comp	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-406-2200</u> FICA Taxes	1,881.90	156.82	1,254.56	0.00	627.34	33.34 %
<u>100-406-2300</u> Retirement Match	1,884.36	152.52	1,273.08	0.00	611.28	32.44 %
<u>100-406-3200</u> Gasoline	1,200.00	0.00	152.09	0.00	1,047.91	87.33 %
<u>100-406-3420</u> Vehicle Repair & Maintenance	2,000.00	359.84	1,201.84	0.00	798.16	39.91 %
<u>100-406-3430</u> Equipment Repair & Maintenance	2,500.00	0.00	0.00	0.00	2,500.00	100.00 %
<u>100-406-3485</u> COVID-19 Expenses	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-406-3506</u> Travel/Meals/Mileage	500.00	0.00	0.00	0.00	500.00	100.00 %
<u>100-406-4495</u> Contracted Services	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-406-5500</u> Vehicles	0.00	0.00	0.00	0.00	0.00	0.00 %

Auditor's Budget Report

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	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
<u>100-406-7000</u> Grant	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-406-7002</u> COVID Payroll Contra	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 406 - Emergency Management Total	34,566.26	2,719.18	20,281.57	0.00	14,284.69	41.33%
Department: 409 - Non-Departmental						
<u>100-409-1200</u> Payroll Accrual (use at FY end only)	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-409-1400</u> FY Raise	23,700.00	1,775.00	14,550.00	0.00	9,150.00	38.61 %
<u>100-409-1960</u> Leave Time Contingency	1.50	0.00	0.00	0.00	1.50	100.00 %
<u>100-409-2200</u> FICA Taxes	1,813.36	130.33	1,070.88	0.00	742.48	40.94 %
<u>100-409-2300</u> Retirement Match	1,815.53	132.07	1,133.95	0.00	681.57	37.54 %
<u>100-409-2400</u> Workers' Comp	129,266.00	-26.06	97,740.59	0.00	31,525.41	24.39 %
<u>100-409-2500</u> Unemployment Comp	19,000.00	1,189.75	10,885.60	0.00	8,114.40	42.71 %
<u>100-409-3015</u> Bank Fees	100.00	0.00	50.00	0.00	50.00	50.00 %
<u>100-409-3080</u> Postage	45,202.00	2,200.00	33,471.26	0.00	11,730.74	25.95 %
<u>100-409-3090</u> Post Office Box Rental	500.00	0.00	0.00	0.00	500.00	100.00 %
<u>100-409-3502</u> Christmas Lights/Yulefest/Employee Luncheon	8,300.00	0.00	6,762.55	0.00	1,537.45	18.52 %
<u>100-409-3508</u> Penalties and Interest	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-409-4010</u> Petit Jury	500.00	0.00	120.00	0.00	380.00	76.00 %
<u>100-409-4140</u> Omnibase JP Collection Services	3,000.00	0.00	1,676.42	0.00	1,323.58	44.12 %
<u>100-409-4160</u> Audit & Accounting Fees	35,700.00	32,000.00	32,000.00	0.00	3,700.00	10.36 %
<u>100-409-4170</u> Legislative & Administrative Activities	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-409-4175</u> Postmortem Expenses	45,000.00	3,760.00	34,345.00	0.00	10,655.00	23.68 %
<u>100-409-4200</u> Property & General Liability Insurance	272,614.00	0.00	196,612.00	0.00	76,002.00	27.88 %
<u>100-409-4410</u> Service Agreements	6,000.00	436.42	3,531.99	0.00	2,468.01	41.13 %
<u>100-409-4491</u> Game Room Inspections	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-409-4492</u> Game Room Misc Expense	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-409-4495</u> Contracted Services	21,000.00	2,538.00	5,368.42	0.00	15,631.58	74.44 %
<u>100-409-4496</u> Lobbying	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-409-4600</u> Assoc & Organization Dues	11,100.00	0.00	9,802.86	0.00	1,297.14	11.69 %
<u>100-409-4700</u> Lease Payments	30,000.00	1,439.79	18,602.08	0.00	11,397.92	37.99 %
<u>100-409-4811</u> Indigent Cemetery Costs	10,500.00	795.00	8,155.00	0.00	2,345.00	22.33 %
<u>100-409-4955</u> Contingency	8,000.00	0.00	0.00	8,000.00	0.00	0.00 %
<u>100-409-4956</u> Contingency-Court Renovation Match	2,443,112.53	0.00	4,000.00	138,089.00	2,301,023.53	94.18 %
<u>100-409-4957</u> Capital Murder Contingency	45,000.00	0.00	0.00	0.00	45,000.00	100.00 %
<u>100-409-4958</u> Capital Improvement Contingency	10,000.00	0.00	0.00	10,000.00	0.00	0.00 %
<u>100-409-4959</u> Transfer to THC Grant-County Match	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-409-5400</u> Office Machines & Equipment	10,000.00	0.00	0.00	0.00	10,000.00	100.00 %
<u>100-409-5450</u> Furniture & Fixtures	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
<u>100-409-5500</u> Vehicles	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-409-5700</u> Insured Items Replacement/Repair	50,000.00	3,448.92	53,285.47	0.00	-3,285.47	-6.57 %
<u>100-409-5800</u> Loss on Sale of Property	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 409 - Non-Departmental Total:	3,232,224.92	49,819.22	533,164.08	156,089.00	2,542,971.84	78.68%
Department: 410 - Tele Communications						
<u>100-410-4330</u> Local Telephone Service	90,000.00	7,527.08	60,492.96	0.00	29,507.04	32.79 %
<u>100-410-4335</u> Cell Phone Service	6,000.00	195.19	2,349.57	0.00	3,650.43	60.84 %
Department: 410 - Tele Communications Total:	96,000.00	7,722.27	62,842.53	0.00	33,157.47	34.54%
Department: 411 - Computer						
<u>100-411-3010</u> Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-411-4450</u> Software Maintenance	585,391.92	75.76	583,929.32	0.00	1,462.60	0.25 %
<u>100-411-4490</u> Software Implementation Costs	345,456.00	131,597.51	238,082.24	0.00	107,373.76	31.08 %
<u>100-411-4495</u> Contracted Services	60,000.00	5,000.00	45,000.00	0.00	15,000.00	25.00 %
<u>100-411-5200</u> Computer Equipment	60,000.00	1,436.51	43,641.94	550.00	15,808.06	26.35 %
<u>100-411-5250</u> Computer Software	5,000.00	80.00	4,277.68	0.00	722.32	14.45 %
<u>100-411-6500</u> Software- Interest Payments	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-411-7100</u> Software- Principal Payment	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 411 - Computer Total:	1,055,847.92	138,189.78	914,931.18	550.00	140,366.74	13.29%
Department: 426 - County Court						
<u>100-426-1200</u> Salary Regular Employee	42,441.60	3,536.80	28,294.40	0.00	14,147.20	33.33 %

Auditor's Budget Report

For Fiscal: 2024-2025 Period Ending: 05/31/2025

	Current	Period	Fiscal		Variance	Percent
	Total Budget	Activity	Activity	Encumbrances	Favorable (Unfavorable)	Remaining
<u>100-426-1400</u> Longevity	720.00	60.00	480.00	0.00	240.00	33.33 %
<u>100-426-1960</u> Leave Time / Excess Comp Paid	7,000.00	943.96	9,268.59	0.00	-2,268.59	-32.41 %
<u>100-426-2200</u> FICA Taxes	3,837.36	328.14	2,756.40	0.00	1,080.96	28.17 %
<u>100-426-2300</u> Retirement Match	3,842.38	337.84	2,949.45	0.00	892.93	23.24 %
<u>100-426-3010</u> Office Supplies	1,500.00	0.00	249.75	0.00	1,250.25	83.35 %
<u>100-426-3095</u> Books & Publications	400.00	0.00	0.00	0.00	400.00	100.00 %
<u>100-426-4010</u> Petit Jury	5,000.00	0.00	0.00	0.00	5,000.00	100.00 %
<u>100-426-4015</u> Sub Court Reporter	12,000.00	1,700.00	9,872.50	0.00	2,127.50	17.73 %
<u>100-426-4110</u> Senate Bill 7 Appointments	50,000.00	750.00	20,527.50	0.00	29,472.50	58.95 %
<u>100-426-4135</u> Court Costs & Services	9,000.00	832.54	5,132.22	0.00	3,867.78	42.98 %
<u>100-426-4145</u> Transcripts	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-426-4502</u> Educational Expense	1,500.00	250.00	250.00	0.00	1,250.00	83.33 %
<u>100-426-4600</u> Association & Organizational Dues	200.00	0.00	200.00	0.00	0.00	0.00 %
<u>100-426-7002</u> COVID Payroll Contra	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 426 - County Court Total:	137,441.34	8,739.28	79,980.81	0.00	57,460.53	41.81%
Department: 435 - 115th District Court						
<u>100-435-1100</u> Salary Appointed Official	80,200.08	7,233.34	54,016.72	0.00	26,183.36	32.65 %
<u>100-435-1200</u> Salary Regular Employees	76,970.40	6,189.20	49,513.60	0.00	27,456.80	35.67 %
<u>100-435-1300</u> Wages Part Time Employees	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-435-1400</u> Longevity	1,188.00	100.00	772.00	0.00	416.00	35.02 %
<u>100-435-1600</u> Peace Officer Certification Pay	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-435-1960</u> Leave Time / Excess Comp Paid	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-435-2200</u> FICA Taxes	12,114.42	970.72	7,763.66	0.00	4,350.76	35.91 %
<u>100-435-2300</u> Retirement Match	12,130.26	965.16	8,053.68	0.00	4,076.58	33.61 %
<u>100-435-3010</u> Office Supplies	1,500.00	0.00	537.75	0.00	962.25	64.15 %
<u>100-435-3090</u> Post Office Box Rental	120.00	0.00	100.00	0.00	20.00	16.67 %
<u>100-435-3095</u> Books & Publications	11,100.00	543.67	4,182.97	0.00	6,917.03	62.32 %
<u>100-435-3110</u> Uniforms & Accessories - Bailiff	300.00	0.00	0.00	0.00	300.00	100.00 %
<u>100-435-4010</u> Petit Jury	29,000.00	5,956.00	25,850.00	0.00	3,150.00	10.86 %
<u>100-435-4011</u> Grand Jury	10,000.00	58.00	6,918.00	0.00	3,082.00	30.82 %
<u>100-435-4013</u> Visiting Judge	1,000.00	51.09	51.09	0.00	948.91	94.89 %
<u>100-435-4015</u> Sub Court Reporter	5,000.00	0.00	4,445.00	0.00	555.00	11.10 %
<u>100-435-4110</u> Senate Bill 7 Appointments	150,000.00	20,367.50	103,543.79	0.00	46,456.21	30.97 %
<u>100-435-4120</u> Court Appointed Atty - Civil	120,000.00	7,157.00	71,745.16	0.00	48,254.84	40.21 %
<u>100-435-4125</u> Capital Murder Trial Expenses	50,000.00	0.00	33,557.38	0.00	16,442.62	32.89 %
<u>100-435-4135</u> Court Costs & Services	5,000.00	1,534.60	6,170.26	0.00	-1,170.26	-23.41 %
<u>100-435-4145</u> Transcripts	7,000.00	150.00	3,434.50	0.00	3,565.50	50.94 %
<u>100-435-4150</u> Juror Expenses	500.00	0.00	73.39	0.00	426.61	85.32 %
<u>100-435-4185</u> Psychological Evaluations	10,000.00	0.00	5,300.01	0.00	4,699.99	47.00 %
<u>100-435-4340</u> Dedicated Phone Line	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-435-4495</u> Contracted Services	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-435-4502</u> Educational Expense	3,000.00	0.00	0.00	0.00	3,000.00	100.00 %
<u>100-435-4520</u> Local Travel Reimbursement	100.00	0.00	0.00	0.00	100.00	100.00 %
<u>100-435-4600</u> Assoc & Organization Dues	4,800.00	0.00	4,724.29	0.00	75.71	1.58 %
Department: 435 - 115th District Court Total:	591,023.16	51,276.28	390,753.25	0.00	200,269.91	33.89%
Department: 450 - District Clerk						
<u>100-450-1000</u> Salary Elected Official	52,142.40	4,345.20	34,761.60	0.00	17,380.80	33.33 %
<u>100-450-1200</u> Salary Regular Employee	155,352.00	12,246.00	92,116.83	0.00	63,235.17	40.70 %
<u>100-450-1250</u> Temporary District Clerk	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-450-1400</u> Longevity	332.00	12.00	86.00	0.00	246.00	74.10 %
<u>100-450-1900</u> Salary Supplements	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-450-1960</u> Leave Time / Excess Comp Paid	0.00	0.00	205.25	0.00	-205.25	0.00 %
<u>100-450-2200</u> FICA Taxes	15,898.72	1,244.36	9,594.22	0.00	6,304.50	39.65 %
<u>100-450-2300</u> Retirement Match	15,919.50	1,235.26	9,865.40	0.00	6,054.10	38.03 %
<u>100-450-3010</u> Office Supplies	13,000.00	278.34	5,737.50	123.92	7,138.58	54.91 %
<u>100-450-3095</u> Books & Publications	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-450-4230</u> Bonds	500.00	0.00	176.00	0.00	324.00	64.80 %
<u>100-450-4502</u> Educational Expense	2,200.00	0.00	1,423.03	0.00	776.97	35.32 %

Auditor's Budget Report

For Fiscal: 2024-2025 Period Ending: 05/31/2025

	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
<u>100-450-4503</u> Education Expense Non-elected employee	4,800.00	0.00	0.00	0.00	4,800.00	100.00 %
<u>100-450-4520</u> Local Travel Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-450-4600</u> Assoc & Organization Dues	125.00	0.00	150.00	0.00	-25.00	-20.00 %
<u>100-450-7002</u> COVID Payroll Contra	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 450 - District Clerk Total:	260,269.62	19,361.16	154,115.83	123.92	106,029.87	40.74%
Department: 451 - Justice of the Peace #1						
<u>100-451-1000</u> Salary Elected Official	44,442.00	3,703.50	29,628.00	0.00	14,814.00	33.33 %
<u>100-451-1200</u> Salary Regular Employee	62,400.00	5,200.00	41,600.00	0.00	20,800.00	33.33 %
<u>100-451-1300</u> Wages Part Time Employees	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-451-1400</u> Longevity	750.00	64.00	494.00	0.00	256.00	34.13 %
<u>100-451-1900</u> Salary Supplements	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-451-1960</u> Leave Time / Excess Comp Paid	800.00	266.03	266.03	0.00	533.97	66.75 %
<u>100-451-2200</u> FICA Taxes	8,291.99	665.40	5,180.23	0.00	3,111.76	37.53 %
<u>100-451-2300</u> Retirement Match	8,302.83	686.98	5,587.10	0.00	2,715.73	32.71 %
<u>100-451-3010</u> Office Supplies	2,500.00	0.00	575.12	0.00	1,924.88	77.00 %
<u>100-451-4230</u> Bonds	250.00	0.00	44.00	0.00	206.00	82.40 %
<u>100-451-4502</u> Educational Expense	2,000.00	75.00	1,232.36	0.00	767.64	38.38 %
<u>100-451-4520</u> Local Travel Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-451-4600</u> Assoc & Organization Dues	300.00	0.00	75.00	0.00	225.00	75.00 %
Department: 451 - Justice of the Peace #1 Total:	130,036.82	10,660.91	84,681.84	0.00	45,354.98	34.88%
Department: 452 - Justice of the Peace #2						
<u>100-452-1000</u> Salary Elected Official	46,842.00	3,903.50	31,228.00	0.00	15,614.00	33.33 %
<u>100-452-1200</u> Salary Regular Employee	32,905.68	2,742.14	21,937.12	0.00	10,968.56	33.33 %
<u>100-452-1400</u> Longevity	450.00	38.00	290.00	0.00	160.00	35.56 %
<u>100-452-1960</u> Leave Time / Excess Comp Paid	100.00	0.00	0.00	0.00	100.00	100.00 %
<u>100-452-2200</u> FICA Taxes	6,142.77	488.63	3,907.99	0.00	2,234.78	36.38 %
<u>100-452-2300</u> Retirement Match	6,150.80	497.27	4,149.49	0.00	2,001.31	32.54 %
<u>100-452-3010</u> Office Supplies	2,500.00	0.00	1,044.81	0.00	1,455.19	58.21 %
<u>100-452-4230</u> Bonds	250.00	0.00	44.00	0.00	206.00	82.40 %
<u>100-452-4502</u> Educational Expense	2,000.00	0.00	656.13	0.00	1,343.87	67.19 %
<u>100-452-4520</u> Local Travel Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-452-4600</u> Assoc & Organization Dues	285.00	0.00	70.00	0.00	215.00	75.44 %
Department: 452 - Justice of the Peace #2 Total:	97,626.25	7,669.54	63,327.54	0.00	34,298.71	35.13%
Department: 453 - Justice of the Peace #3						
<u>100-453-1000</u> Salary Elected Official	44,442.00	3,703.50	29,628.00	0.00	14,814.00	33.33 %
<u>100-453-1200</u> Salary Regular Employee	31,800.00	2,650.00	21,200.00	0.00	10,600.00	33.33 %
<u>100-453-1300</u> Wages Part Time Employees	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-453-1400</u> Longevity	174.00	16.00	110.00	0.00	64.00	36.78 %
<u>100-453-1960</u> Leave Time / Excess Comp Paid	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-453-2200</u> FICA Taxes	5,845.82	475.38	3,801.60	0.00	2,044.22	34.97 %
<u>100-453-2300</u> Retirement Match	5,853.47	473.90	3,954.13	0.00	1,899.34	32.45 %
<u>100-453-3010</u> Office Supplies	2,000.00	28.00	826.03	0.00	1,173.97	58.70 %
<u>100-453-3095</u> Books & Publications	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-453-4230</u> Bonds	250.00	0.00	44.00	0.00	206.00	82.40 %
<u>100-453-4502</u> Educational Expense	2,000.00	948.93	1,328.93	0.00	671.07	33.55 %
<u>100-453-4520</u> Local Travel Reimbursement	850.00	37.80	315.23	0.00	534.77	62.91 %
<u>100-453-4600</u> Assoc & Organization Dues	250.00	0.00	190.00	0.00	60.00	24.00 %
Department: 453 - Justice of the Peace #3 Total:	93,465.29	8,333.51	61,397.92	0.00	32,067.37	34.31%
Department: 454 - Justice of the Peace #4						
<u>100-454-1000</u> Salary Elected Official	44,442.00	3,703.50	29,628.00	0.00	14,814.00	33.33 %
<u>100-454-1200</u> Salary Regular Employee	31,800.00	2,650.00	21,200.00	0.00	10,600.00	33.33 %
<u>100-454-1400</u> Longevity	276.00	24.00	180.00	0.00	96.00	34.78 %
<u>100-454-1960</u> Leave Time / Excess Comp Paid	500.00	0.00	0.00	0.00	500.00	100.00 %
<u>100-454-2200</u> FICA Taxes	5,891.88	446.46	3,570.79	0.00	2,321.09	39.39 %
<u>100-454-2300</u> Retirement Match	5,899.58	474.48	3,959.46	0.00	1,940.12	32.89 %
<u>100-454-3010</u> Office Supplies	2,000.00	0.00	240.17	0.00	1,759.83	87.99 %
<u>100-454-4230</u> Bonds	250.00	0.00	44.00	0.00	206.00	82.40 %

Auditor's Budget Report

For Fiscal: 2024-2025 Period Ending: 05/31/2025

	Current	Period	Fiscal		Variance	Percent
	Total Budget	Activity	Activity	Encumbrances	Favorable (Unfavorable)	Remaining
<u>100-454-4502</u> Educational Expense	2,300.00	0.00	145.00	0.00	2,155.00	93.70 %
<u>100-454-4520</u> Local Travel Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-454-4600</u> Assoc & Organization Dues	300.00	0.00	265.00	0.00	35.00	11.67 %
<u>100-454-7002</u> COVID Payroll Contra	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 454 - Justice of the Peace #4 Total:	93,659.46	7,298.44	59,232.42	0.00	34,427.04	36.76%
Department: 476 - District Attorney						
<u>100-476-1200</u> Salary Regular Employee	430,774.08	35,895.34	286,812.72	0.00	143,961.36	33.42 %
<u>100-476-1250</u> State Longevity	4,560.00	440.00	3,460.00	0.00	1,100.00	24.12 %
<u>100-476-1400</u> Longevity	3,426.00	284.00	2,236.00	0.00	1,190.00	34.73 %
<u>100-476-1600</u> Peace Officer Certification	2,700.00	225.00	1,800.00	0.00	900.00	33.33 %
<u>100-476-1650</u> Law Enforcement Taxable Travel Stipend	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-476-1900</u> DA Supplements-State Appropriation	27,500.00	2,291.66	18,333.28	0.00	9,166.72	33.33 %
<u>100-476-1950</u> Elected DA Supplement	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-476-1960</u> Leave Time / Excess Comp Paid	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-476-2200</u> FICA Taxes	35,875.45	2,893.84	23,143.38	0.00	12,732.07	35.49 %
<u>100-476-2300</u> Retirement Match	35,922.34	2,911.72	24,295.62	0.00	11,626.72	32.37 %
<u>100-476-3010</u> Office Supplies	10,000.00	992.13	6,289.53	0.00	3,710.47	37.10 %
<u>100-476-3095</u> Books & Publications	2,000.00	0.00	1,044.00	0.00	956.00	47.80 %
<u>100-476-3105</u> Investigative Expenses	8,565.88	386.45	5,094.39	0.00	3,471.49	40.53 %
<u>100-476-3200</u> Gasoline	2,760.00	182.72	1,174.15	0.00	1,585.85	57.46 %
<u>100-476-3420</u> Vehicle Repair & Maintenance	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
<u>100-476-4125</u> Capital Murder Expenses	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-476-4130</u> Cash Match for FVI Grant	60,000.00	1,980.63	15,802.39	0.00	44,197.61	73.66 %
<u>100-476-4131</u> Cash Match V.A. Grant	14,423.00	434.28	3,363.39	0.00	11,059.61	76.68 %
<u>100-476-4132</u> Cash Match Travel & Training- V.A. Grant	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-476-4133</u> Cash Match Supplies/Equip-V.A. Grant	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-476-4134</u> Grant Insurance Expense Transfer	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-476-4135</u> Court Costs & Services	3,000.00	0.00	2,313.30	0.00	686.70	22.89 %
<u>100-476-4145</u> Transcripts	1,500.00	0.00	283.20	0.00	1,216.80	81.12 %
<u>100-476-4230</u> Bonds	500.00	0.00	176.00	0.00	324.00	64.80 %
<u>100-476-4502</u> Educational Expense	11,000.00	0.00	3,885.03	0.00	7,114.97	64.68 %
<u>100-476-4600</u> Assoc & Organization Dues	2,000.00	0.00	885.00	1,460.00	-345.00	-17.25 %
<u>100-476-5500</u> Vehicles	57,428.12	0.00	55,294.00	0.00	2,134.12	3.72 %
<u>100-476-7000</u> Grant Expenditures	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-476-7002</u> COVID Payroll Contra	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 476 - District Attorney Total:	714,934.87	48,917.77	455,685.38	1,460.00	257,789.49	36.06%
Department: 490 - Elections						
<u>100-490-1100</u> Salary Appointed Official	47,800.08	3,983.34	31,866.72	0.00	15,933.36	33.33 %
<u>100-490-1200</u> Salary Regular Employee	31,800.00	2,650.00	20,862.62	0.00	10,937.38	34.39 %
<u>100-490-1300</u> PT Election Workers	12,480.00	474.00	4,452.00	0.00	8,028.00	64.33 %
<u>100-490-1400</u> Longevity	588.00	44.00	358.00	0.00	230.00	39.12 %
<u>100-490-1500</u> Election Workers	25,000.00	72.00	24,537.00	0.00	463.00	1.85 %
<u>100-490-1960</u> Leave Time / Excess Comp Paid	500.00	185.88	598.05	0.00	-98.05	-19.61 %
<u>100-490-2200</u> FICA Taxes	9,843.11	551.63	6,223.50	0.00	3,619.61	36.77 %
<u>100-490-2300</u> Retirement Match	7,136.67	545.89	4,515.65	0.00	2,621.02	36.73 %
<u>100-490-3040</u> Election Materials	15,500.00	0.00	4,746.83	0.00	10,753.17	69.38 %
<u>100-490-3049</u> Chapter 19 expenditures	10,000.00	0.00	1,306.88	0.00	8,693.12	86.93 %
<u>100-490-4502</u> Educational Expense	2,700.00	0.00	1,843.06	0.00	856.94	31.74 %
<u>100-490-4520</u> Local Travel Reimbursement	400.00	0.00	119.92	0.00	280.08	70.02 %
<u>100-490-4700</u> Equipment Payments	50,204.42	0.00	49,037.16	0.00	1,167.26	2.33 %
<u>100-490-4750</u> Facilities Lease	9,000.00	0.00	4,250.00	0.00	4,750.00	52.78 %
<u>100-490-5200</u> Computer Equipment	35,500.00	0.00	30,812.74	0.00	4,687.26	13.20 %
<u>100-490-6500</u> Interest-Equipment Lease	6,575.90	0.00	6,423.00	0.00	152.90	2.33 %
Department: 490 - Elections Total:	265,028.18	8,506.74	191,953.13	0.00	73,075.05	27.57%
Department: 495 - County Auditor						
<u>100-495-1100</u> Salary Appointed Official	65,800.00	5,483.34	43,866.72	0.00	21,933.28	33.33 %
<u>100-495-1200</u> Salary Regular Employee	87,600.00	7,300.00	58,400.00	0.00	29,200.00	33.33 %

Auditor's Budget Report

For Fiscal: 2024-2025 Period Ending: 05/31/2025

	Current	Period	Fiscal		Variance	Percent
	Total Budget	Activity	Activity	Encumbrances	Favorable (Unfavorable)	Remaining
100-495-1400 Longevity	1,716.00	140.00	1,120.00	0.00	596.00	34.73 %
100-495-1960 Leave Time / Excess Comp Paid	0.00	0.00	190.46	0.00	-190.46	0.00 %
100-495-2200 FICA Taxes	11,866.37	955.30	7,656.89	0.00	4,209.48	35.47 %
100-495-2300 Retirement Match	11,881.89	961.48	8,039.55	0.00	3,842.34	32.34 %
100-495-3010 Office Supplies	1,200.00	30.57	519.52	0.00	680.48	56.71 %
100-495-3095 Books & Publications	300.00	0.00	0.00	0.00	300.00	100.00 %
100-495-4230 Bonds	200.00	0.00	100.00	0.00	100.00	50.00 %
100-495-4502 Educational Expense	1,400.00	0.00	699.00	0.00	701.00	50.07 %
100-495-4600 Assoc & Organization Dues	400.00	0.00	320.00	112.00	-32.00	-8.00 %
100-495-7002 COVID Payroll Contra	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 495 - County Auditor Total:	182,364.26	14,870.69	120,912.14	112.00	61,340.12	33.64%
Department: 497 - County Treasurer						
100-497-1000 Salary Elected Official	52,142.40	4,345.20	34,761.60	0.00	17,380.80	33.33 %
100-497-1200 Salary Regular Employee	112,128.56	11,364.38	72,835.01	0.00	39,293.55	35.04 %
100-497-1300 Wages Part Time Employees	0.00	0.00	0.00	0.00	0.00	0.00 %
100-497-1400 Longevity	1,184.00	96.00	764.00	0.00	420.00	35.47 %
100-497-1960 Leave Time / Excess Comp Paid	0.00	1,241.60	1,241.60	0.00	-1,241.60	0.00 %
100-497-2200 FICA Taxes	12,546.84	1,267.80	8,049.73	0.00	4,497.11	35.84 %
100-497-2300 Retirement Match	12,563.24	1,268.31	8,467.49	0.00	4,095.75	32.60 %
100-497-3010 Office Supplies	4,200.00	144.96	2,433.13	1,300.00	466.87	11.12 %
100-497-4230 Bonds	200.00	0.00	100.00	0.00	100.00	50.00 %
100-497-4502 Educational Expense	4,000.00	-26.35	1,335.87	0.00	2,664.13	66.60 %
100-497-4503 Educational Expense-Non-elected employ	3,056.00	0.00	0.00	0.00	3,056.00	100.00 %
100-497-4520 Local Travel Reimbursement	350.00	49.92	127.26	0.00	222.74	63.64 %
100-497-4600 Assoc & Organization Dues	250.00	0.00	255.00	0.00	-5.00	-2.00 %
Department: 497 - County Treasurer Total:	202,621.04	19,751.82	130,370.69	1,300.00	70,950.35	35.02%
Department: 499 - Tax Assessor						
100-499-1000 Salary Elected Official	52,142.40	4,345.20	34,761.60	0.00	17,380.80	33.33 %
100-499-1200 Salary Regular Employee	368,448.24	30,058.68	240,700.65	0.00	127,747.59	34.67 %
100-499-1300 Part Time Employees	0.00	0.00	0.00	0.00	0.00	0.00 %
100-499-1400 Longevity	3,170.00	268.00	2,072.00	0.00	1,098.00	34.64 %
100-499-1960 Leave Time / Excess Comp Paid	350.00	0.00	138.43	0.00	211.57	60.45 %
100-499-2200 FICA Taxes	32,444.46	2,545.88	20,389.56	0.00	12,054.90	37.16 %
100-499-2300 Retirement Match	32,486.88	2,579.62	21,548.47	0.00	10,938.41	33.67 %
100-499-3010 Office Supplies	6,000.00	86.83	4,065.74	162.38	1,771.88	29.53 %
100-499-4230 Bonds	4,000.00	0.00	3,661.00	0.00	339.00	8.48 %
100-499-4495 Contracted Services	27,000.00	130.00	26,130.96	0.00	869.04	3.22 %
100-499-4502 Educational Expense	6,000.00	290.00	4,717.05	0.00	1,282.95	21.38 %
100-499-4520 Local Travel Reimbursement	3,000.00	199.92	1,506.38	0.00	1,493.62	49.79 %
100-499-4600 Assoc & Organization Dues	450.00	0.00	395.00	0.00	55.00	12.22 %
100-499-5200 Computer Equipment & Software	32,500.00	1,499.00	13,999.00	0.00	18,501.00	56.93 %
100-499-7002 COVID Payroll Contra	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 499 - Tax Assessor Total:	567,991.98	42,003.13	374,085.84	162.38	193,743.76	34.11%
Department: 505 - Appraisal District						
100-505-4640 Appraisal District Pro-Rata	464,903.62	108,552.54	302,300.61	0.00	162,603.01	34.98 %
Department: 505 - Appraisal District Total:	464,903.62	108,552.54	302,300.61	0.00	162,603.01	34.98%
Department: 510 - County Buildings						
100-510-1100 Salary Appointed Official	41,976.00	3,498.00	26,235.00	0.00	15,741.00	37.50 %
100-510-1200 Salary Regular Employee	90,000.00	7,500.00	56,731.75	0.00	33,268.25	36.96 %
100-510-1300 Wages Part Time Employees	0.00	0.00	0.00	0.00	0.00	0.00 %
100-510-1400 Longevity	916.00	36.00	466.00	0.00	450.00	49.13 %
100-510-1600 Jailor Certification	2,400.00	300.00	1,450.00	0.00	950.00	39.58 %
100-510-1960 Leave Time / Excess Comp Paid	560.00	0.00	7,147.37	0.00	-6,587.37	-1,176.32 %
100-510-2200 FICA Taxes	10,392.68	844.77	6,845.12	0.00	3,547.56	34.14 %
100-510-2300 Retirement Match	11,202.34	843.26	7,131.02	0.00	4,071.32	36.34 %
100-510-3110 Uniforms & Accessories	200.00	0.00	0.00	0.00	200.00	100.00 %
100-510-3200 Gasoline	8,700.00	695.27	4,249.96	0.00	4,450.04	51.15 %

Auditor's Budget Report

For Fiscal: 2024-2025 Period Ending: 05/31/2025

	Current	Period	Fiscal		Variance	Percent
	Total Budget	Activity	Activity	Encumbrances	Favorable (Unfavorable)	Remaining
<u>100-510-3220</u> Oil, Grease & Lubricants	300.00	0.00	0.00	0.00	300.00	100.00 %
<u>100-510-3380</u> Miscellaneous Expenses	10,000.00	374.42	5,122.00	305.00	4,573.00	45.73 %
<u>100-510-3390</u> Handtools	600.00	14.78	603.00	0.00	-3.00	-0.50 %
<u>100-510-3400</u> Lawns & Grounds	2,000.00	13.99	1,929.69	0.00	70.31	3.52 %
<u>100-510-3420</u> Vehicle Repair & Maintenance	6,000.00	423.01	3,849.40	348.65	1,801.95	30.03 %
<u>100-510-3460</u> Plumbing	3,000.00	0.00	2,768.03	0.00	231.97	7.73 %
<u>100-510-3470</u> Electrical	4,000.00	271.06	1,031.15	129.99	2,838.86	70.97 %
<u>100-510-3480</u> Janitorial Supplies	10,000.00	54.33	6,590.98	153.00	3,256.02	32.56 %
<u>100-510-3485</u> COVID-19 Expenses	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-510-4300</u> Electricity	170,000.00	11,185.40	81,002.29	0.00	88,997.71	52.35 %
<u>100-510-4310</u> Water, Sewer & Garbage	60,000.00	5,556.16	34,402.45	0.00	25,597.55	42.66 %
<u>100-510-4320</u> Natural Gas	30,000.00	1,653.67	18,738.38	0.00	11,261.62	37.54 %
<u>100-510-4495</u> Contracted Services	8,000.00	0.00	4,538.85	2,640.00	821.15	10.26 %
<u>100-510-4496</u> HVAC Repair	40,000.00	4,424.71	32,521.94	112.51	7,365.55	18.41 %
<u>100-510-5100</u> Facilities Improvement	40,000.00	4,724.40	12,105.86	0.00	27,894.14	69.74 %
<u>100-510-7002</u> COVID Payroll Contra	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 510 - County Buildings Total:	550,247.02	42,413.23	315,460.24	3,689.15	231,097.63	42.00%
Department: 551 - Constable #1						
<u>100-551-1000</u> Salary Elected Official	45,000.00	2,799.30	22,394.40	0.00	22,605.60	50.23 %
<u>100-551-2200</u> FICA Taxes	3,442.50	201.76	1,614.08	0.00	1,828.42	53.11 %
<u>100-551-2300</u> Retirement Match	3,447.00	208.26	1,738.32	0.00	1,708.68	49.57 %
<u>100-551-3010</u> Office Supplies	550.00	0.00	0.00	0.00	550.00	100.00 %
<u>100-551-3110</u> Uniforms & Accessories	550.00	0.00	50.00	0.00	500.00	90.91 %
<u>100-551-3145</u> Guns & Ammunition	450.00	0.00	0.00	210.00	240.00	53.33 %
<u>100-551-3200</u> Gasoline	4,000.00	258.25	1,245.89	0.00	2,754.11	68.85 %
<u>100-551-3420</u> Vehicle Repair & Maintenance	1,000.00	0.00	912.45	0.00	87.55	8.76 %
<u>100-551-4230</u> Bonds	50.00	0.00	50.00	0.00	0.00	0.00 %
<u>100-551-4502</u> Educational Expense	400.00	0.00	0.00	0.00	400.00	100.00 %
<u>100-551-4600</u> Assoc & Organization Dues	100.00	0.00	0.00	0.00	100.00	100.00 %
<u>100-551-5350</u> Communication Equipment	500.00	0.00	0.00	0.00	500.00	100.00 %
<u>100-551-5500</u> Vehicles	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-551-7000</u> Match Body worn Camera Grant	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-551-7002</u> S.B. 22 Payroll Contra	-3,307.25	0.00	0.00	0.00	-3,307.25	100.00 %
Department: 551 - Constable #1 Total:	56,182.25	3,467.57	28,005.14	210.00	27,967.11	49.78%
Department: 552 - Constable #2						
<u>100-552-1000</u> Salary Elected Official	45,000.00	2,799.30	22,394.40	0.00	22,605.60	50.23 %
<u>100-552-2200</u> FICA Taxes	3,442.50	203.32	1,626.56	0.00	1,815.94	52.75 %
<u>100-552-2300</u> Retirement Match	3,447.00	208.26	1,738.32	0.00	1,708.68	49.57 %
<u>100-552-3010</u> Office Supplies	250.00	0.00	0.00	0.00	250.00	100.00 %
<u>100-552-3110</u> Uniforms & Accessories	450.00	0.00	0.00	0.00	450.00	100.00 %
<u>100-552-3145</u> Guns & Ammunition	350.00	0.00	0.00	0.00	350.00	100.00 %
<u>100-552-3200</u> Gasoline	2,070.00	47.42	202.63	0.00	1,867.37	90.21 %
<u>100-552-3420</u> Vehicle Repair & Maintenance	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
<u>100-552-4230</u> Bonds	50.00	0.00	50.00	0.00	0.00	0.00 %
<u>100-552-4600</u> Assoc & Organization Dues	100.00	0.00	0.00	0.00	100.00	100.00 %
<u>100-552-5350</u> Communication Equipment	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-552-5500</u> Vehicles	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-552-7000</u> Match Body Worn Camera Grant	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-552-7002</u> S.B. 22 Payroll Contra	-3,307.25	0.00	0.00	0.00	-3,307.25	100.00 %
Department: 552 - Constable #2 Total:	52,852.25	3,258.30	26,011.91	0.00	26,840.34	50.78%
Department: 553 - Constable #3						
<u>100-553-1000</u> Salary Elected Official	45,000.00	2,799.30	22,394.40	0.00	22,605.60	50.23 %
<u>100-553-2200</u> FICA Taxes	3,442.50	214.16	1,713.28	0.00	1,729.22	50.23 %
<u>100-553-2300</u> Retirement Match	3,447.00	208.26	1,738.32	0.00	1,708.68	49.57 %
<u>100-553-3010</u> Office Supplies	250.00	0.00	0.00	0.00	250.00	100.00 %
<u>100-553-3110</u> Uniforms & Accessories	450.00	0.00	0.00	165.00	285.00	63.33 %
<u>100-553-3145</u> Guns & Ammunition	350.00	0.00	0.00	0.00	350.00	100.00 %

Auditor's Budget Report

For Fiscal: 2024-2025 Period Ending: 05/31/2025

	Current	Period	Fiscal		Variance	Percent
	Total Budget	Activity	Activity	Encumbrances	Favorable (Unfavorable)	Remaining
<u>100-553-3200</u> Gasoline	2,070.00	288.76	1,257.14	0.00	812.86	39.27 %
<u>100-553-3420</u> Vehicle Repair & Maintenance	1,000.00	304.99	404.70	0.00	595.30	59.53 %
<u>100-553-4230</u> Bonds	0.00	0.00	178.00	0.00	-178.00	0.00 %
<u>100-553-4470</u> Communication Maintenance	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-553-4600</u> Assoc & Organization Dues	100.00	0.00	70.00	0.00	30.00	30.00 %
<u>100-553-5500</u> Vehicles	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-553-7000</u> Match Body Worn Camera Grant	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-553-7002</u> S.B. 22 Payroll Contra	-3,307.25	0.00	0.00	0.00	-3,307.25	100.00 %
Department: 553 - Constable #3 Total:	52,802.25	3,815.47	27,755.84	165.00	24,881.41	47.12%
Department: 554 - Constable #4						
<u>100-554-1000</u> Salary Elected Official	45,000.00	2,799.30	22,394.40	0.00	22,605.60	50.23 %
<u>100-554-1600</u> Peace Officer Certification	2,700.00	225.00	1,800.00	0.00	900.00	33.33 %
<u>100-554-2200</u> FICA Taxes	3,649.05	222.48	1,779.84	0.00	1,869.21	51.22 %
<u>100-554-2300</u> Retirement Match	3,653.82	225.00	1,878.06	0.00	1,775.76	48.60 %
<u>100-554-3010</u> Office Supplies	350.00	0.00	0.00	0.00	350.00	100.00 %
<u>100-554-3110</u> Uniforms & Accessories	450.00	0.00	0.00	140.00	310.00	68.89 %
<u>100-554-3145</u> Guns & Ammunition	350.00	347.38	347.38	0.00	2.62	0.75 %
<u>100-554-3200</u> Gasoline	2,070.00	130.19	670.22	0.00	1,399.78	67.62 %
<u>100-554-3420</u> Vehicle Repair & Maintenance	1,000.00	227.40	992.35	0.00	7.65	0.77 %
<u>100-554-4230</u> Bonds	50.00	0.00	50.00	0.00	0.00	0.00 %
<u>100-554-4470</u> Communication Maintenance	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-554-4502</u> Educational Expense	400.00	0.00	0.00	0.00	400.00	100.00 %
<u>100-554-4600</u> Assoc & Organization Dues	100.00	0.00	70.00	0.00	30.00	30.00 %
<u>100-554-5350</u> Communication Equipment	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-554-5500</u> Vehicles	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-554-7000</u> Match Body Worn Camera	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-554-7002</u> S.B. 22 Payroll Contra	-3,307.25	0.00	0.00	0.00	-3,307.25	100.00 %
Department: 554 - Constable #4 Total:	56,465.62	4,176.75	29,982.25	140.00	26,343.37	46.65%
Department: 560 - County Sheriff						
<u>100-560-1000</u> Salary Elected Official	75,000.00	4,982.52	39,860.16	0.00	35,139.84	46.85 %
<u>100-560-1200</u> Salary Regular Employee	1,414,239.92	116,160.07	937,567.97	0.00	476,671.95	33.71 %
<u>100-560-1225</u> Resource Officers	436,617.60	34,560.56	284,900.55	0.00	151,717.05	34.75 %
<u>100-560-1400</u> Longevity	11,486.00	780.00	6,618.00	0.00	4,868.00	42.38 %
<u>100-560-1600</u> Peace Officer Certification Pay	94,500.00	7,012.50	56,887.50	0.00	37,612.50	39.80 %
<u>100-560-1650</u> Law Enforcement Taxable Travel Stipend	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-560-1960</u> Leave Time / Excess Comp Paid	180,000.00	21,454.70	154,144.14	0.00	25,855.86	14.36 %
<u>100-560-2200</u> FICA Taxes	164,616.03	13,756.63	110,281.85	0.00	54,334.18	33.01 %
<u>100-560-2300</u> Retirement Match	164,831.21	13,760.41	115,342.02	0.00	49,489.19	30.02 %
<u>100-560-3010</u> Office Supplies	15,120.00	663.03	8,862.44	390.15	5,867.41	38.81 %
<u>100-560-3105</u> Investigative Expenses	15,000.00	319.57	6,899.55	56.25	8,044.20	53.63 %
<u>100-560-3110</u> Uniforms & Accessories	27,132.00	6,029.86	22,178.45	3,252.03	1,701.52	6.27 %
<u>100-560-3145</u> Guns & Ammunition	12,850.00	3,220.00	9,091.42	0.00	3,758.58	29.25 %
<u>100-560-3200</u> Gasoline	144,900.00	11,023.39	66,473.84	0.00	78,426.16	54.12 %
<u>100-560-3380</u> Miscellaneous Expenses	5,250.00	455.12	2,147.38	401.16	2,701.46	51.46 %
<u>100-560-3420</u> Vehicle Repair & Maintenance	65,000.00	892.98	28,621.47	2,152.18	34,226.35	52.66 %
<u>100-560-3485</u> COVID-19 Expenses	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-560-4160</u> SANE Exams	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-560-4230</u> Bonds	0.00	0.00	426.00	0.00	-426.00	0.00 %
<u>100-560-4490</u> Legal Ads & Notices	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-560-4495</u> Contracted Services	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-560-4502</u> Educational Expense	21,000.00	1,789.14	11,338.36	907.95	8,753.69	41.68 %
<u>100-560-4600</u> Assoc & Organization Dues	1,500.00	0.00	1,025.00	0.00	475.00	31.67 %
<u>100-560-4700</u> Lease Payments	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-560-5350</u> Communication Equipment	18,500.00	929.60	13,577.69	394.80	4,527.51	24.47 %
<u>100-560-5500</u> Vehicles	100,945.15	8,358.26	96,545.96	0.00	4,399.19	4.36 %
<u>100-560-5900</u> Light Bars, Sirens, etc	4,000.00	0.00	1,439.78	0.00	2,560.22	64.01 %
<u>100-560-6500</u> Interest Equipment Lease	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-560-7000</u> Body Cameras - State Grant	26,940.00	0.00	26,007.40	0.00	932.60	3.46 %

Auditor's Budget Report

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	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
<u>100-560-7001</u> Dash Camera Software-Axon Fleet	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-560-7002</u> S.B. 22 Payroll Conta	-17,732.29	0.00	0.00	0.00	-17,732.29	100.00 %
<u>100-560-7100</u> Misc Expense of Donated Funds	100.00	0.00	93.56	0.00	6.44	6.44 %
Department: 560 - County Sheriff Total:	2,981,795.62	246,148.34	2,000,330.49	7,554.52	973,910.61	32.66%
Department: 565 - County Jail						
<u>100-565-1200</u> Salary Regular Employee	1,843,857.84	133,455.52	1,130,296.44	0.00	713,561.40	38.70 %
<u>100-565-1300</u> Wages Part Time Employees	13,000.00	736.92	2,062.36	0.00	10,937.64	84.14 %
<u>100-565-1400</u> Longevity	8,794.00	636.00	4,980.00	0.00	3,814.00	43.37 %
<u>100-565-1600</u> Peace Officer Certification Pay	0.00	1,025.00	2,250.00	0.00	-2,250.00	0.00 %
<u>100-565-1650</u> Law Enforcement Taxable Travel Stipend	3,120.00	0.00	0.00	0.00	3,120.00	100.00 %
<u>100-565-1960</u> Leave Time / Excess Comp Paid	130,000.00	16,683.58	143,901.25	0.00	-13,901.25	-10.69 %
<u>100-565-2200</u> FICA Taxes	152,906.05	11,322.45	95,330.35	0.00	57,575.70	37.65 %
<u>100-565-2300</u> Retirement Match	153,105.92	11,348.77	99,819.89	0.00	53,286.03	34.80 %
<u>100-565-3100</u> Employee Medical Exam	6,000.00	0.00	2,953.78	555.00	2,491.22	41.52 %
<u>100-565-3120</u> Inmate Clothing & Bedding	6,500.00	561.36	5,221.59	554.50	723.91	11.14 %
<u>100-565-3125</u> Prescriptions	55,000.00	5,149.31	34,127.24	0.00	20,872.76	37.95 %
<u>100-565-3135</u> Food	275,000.00	33,532.72	189,278.59	11,368.02	74,353.39	27.04 %
<u>100-565-3150</u> Inmate Transport	10,000.00	0.00	1,801.72	0.00	8,198.28	81.98 %
<u>100-565-3160</u> Inmate Medical	88,000.00	4,541.06	32,370.36	0.00	55,629.64	63.22 %
<u>100-565-3480</u> Janitorial Supplies	58,000.00	5,201.13	30,940.56	1,116.93	25,942.51	44.73 %
<u>100-565-3485</u> COVID-19 Expenses	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-565-4495</u> Contracted Services	3,000.00	65.00	2,535.00	300.00	165.00	5.50 %
<u>100-565-4700</u> Equipment Lease	1,250.00	114.33	914.64	0.00	335.36	26.83 %
<u>100-565-5100</u> Facilities Maintenance	65,000.00	8,093.03	35,741.34	200.00	29,058.66	44.71 %
<u>100-565-7002</u> COVID Payroll Contra	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 565 - County Jail Total:	2,872,533.81	232,466.18	1,814,525.11	14,094.45	1,043,914.25	36.34%
Department: 566 - Dispatch						
<u>100-566-1200</u> Salary Regular Employee	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-566-1400</u> Longevity	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-566-1600</u> Peace Officer Certification Pay	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-566-1960</u> Leave Time / Excess Comp Paid	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-566-2200</u> FICA Taxes	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-566-2300</u> Retirement Match	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 566 - Dispatch Total:	0.00	0.00	0.00	0.00	0.00	0.00%
Department: 570 - Adult Probation						
<u>100-570-4330</u> Local Telephone Service	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 570 - Adult Probation Total:	0.00	0.00	0.00	0.00	0.00	0.00%
Department: 574 - Juvenile Probation Board						
<u>100-574-1900</u> Salary Supplements	13,200.00	1,100.00	8,800.00	0.00	4,400.00	33.33 %
<u>100-574-2200</u> FICA Taxes	1,009.80	83.32	666.56	0.00	343.24	33.99 %
<u>100-574-2300</u> Retirement Match	1,011.12	81.84	683.16	0.00	327.96	32.44 %
Department: 574 - Juvenile Probation Board Total	15,220.92	1,265.16	10,149.72	0.00	5,071.20	33.32%
Department: 575 - Juvenile Probation						
<u>100-575-3010</u> Office Supplies (Direct Supervision)	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-575-4050</u> Juvenile Local Funds (See Fund 969)	49,000.00	0.00	0.00	0.00	49,000.00	100.00 %
<u>100-575-4190</u> Inter-County Contracts (Detention/Pre-Ad	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-575-4192</u> Non Secure Placement	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-575-4495</u> External Contracts (Comm Based General)	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-575-4502</u> Educational Expense	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-575-4520</u> Travel & Training (Direct Supervision)	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 575 - Juvenile Probation Total:	49,000.00	0.00	0.00	0.00	49,000.00	100.00%
Department: 580 - DPS						
<u>100-580-1200</u> Salary Regular Employee	33,000.00	2,750.00	22,000.00	0.00	11,000.00	33.33 %
<u>100-580-1400</u> Longevity	464.00	40.00	306.00	0.00	158.00	34.05 %
<u>100-580-1960</u> Leave Time / Excess Comp Paid	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-580-2200</u> FICA Taxes	2,560.00	198.92	1,602.76	0.00	957.24	37.39 %

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	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
100-580-2300 Retirement Match	2,563.34	207.58	1,731.47	0.00	831.87	32.45 %
100-580-3380 Miscellaneous Expenses	616.28	0.00	581.38	0.00	34.90	5.66 %
100-580-5800 Radar	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 580 - DPS Total:	39,203.62	3,196.50	26,221.61	0.00	12,982.01	33.11%
Department: 611 - Road & Bridge						
100-611-1100 Salary Appointed Official	67,800.00	5,650.00	45,200.00	0.00	22,600.00	33.33 %
100-611-1200 Salary Regular Employee	1,266,040.56	96,639.98	764,763.24	0.00	501,277.32	39.59 %
100-611-1300 Wages Part Time Employees	0.00	0.00	0.00	0.00	0.00	0.00 %
100-611-1400 Longevity	9,012.00	726.00	5,730.00	0.00	3,282.00	36.42 %
100-611-1600 Employee Certification Pay	55,200.00	4,850.00	38,250.00	0.00	16,950.00	30.71 %
100-611-1960 Leave Time / Excess Comp Paid	29,000.00	1,042.63	16,849.14	0.00	12,150.86	41.90 %
100-611-2200 FICA Taxes	109,169.52	8,000.27	63,861.55	0.00	45,307.97	41.50 %
100-611-2300 Retirement Match	109,312.23	8,102.85	67,582.58	0.00	41,729.65	38.17 %
100-611-3010 Office Supplies	1,000.00	0.00	102.68	30.35	866.97	86.70 %
100-611-3110 Uniforms & Accessories	20,000.00	2,329.50	13,739.45	398.21	5,862.34	29.31 %
100-611-3200 Gasoline	82,800.00	1,867.70	41,679.51	0.00	41,120.49	49.66 %
100-611-3210 Diesel	160,500.00	11,588.46	75,685.16	0.00	84,814.84	52.84 %
100-611-3220 Oil, Grease & Lubricants	20,000.00	1,344.80	11,103.57	0.00	8,896.43	44.48 %
100-611-3230 Batteries	7,500.00	323.98	3,763.54	0.00	3,736.46	49.82 %
100-611-3240 Tires & Tubes	40,000.00	0.00	22,511.92	3,700.00	13,788.08	34.47 %
100-611-3245 Tire Removal	2,200.00	0.00	0.00	0.00	2,200.00	100.00 %
100-611-3300 Culverts	50,000.00	16,836.50	31,986.50	3,725.00	14,288.50	28.58 %
100-611-3320 Road Repair Funded by Donations	0.00	0.00	0.00	0.00	0.00	0.00 %
100-611-3330 Sand & Gravel	82,000.00	7,023.87	37,106.03	0.00	44,893.97	54.75 %
100-611-3340 Road Oil	650,000.00	16,850.40	83,857.60	0.00	566,142.40	87.10 %
100-611-3350 Plant Mix Asphalt	65,000.00	3,303.15	32,268.40	2,500.00	30,231.60	46.51 %
100-611-3360 Signs & Safety	10,000.00	0.00	9,565.25	0.00	434.75	4.35 %
100-611-3380 Miscellaneous Expenses	6,500.00	113.26	1,868.67	513.16	4,118.17	63.36 %
100-611-3390 Handtools	10,000.00	73.51	8,432.71	80.67	1,486.62	14.87 %
100-611-3420 Vehicle Repair & Maintenance	60,000.00	1,226.17	50,539.49	153.42	9,307.09	15.51 %
100-611-3430 Equipment Repair & Maintenance	110,000.00	5,776.36	93,378.83	6,397.15	10,224.02	9.29 %
100-611-4495 Contracted Services	70,000.00	0.00	55,250.00	1,000.00	13,750.00	19.64 %
100-611-4520 Local Travel Reimbursement	500.00	0.00	192.69	0.00	307.31	61.46 %
100-611-4700 Equipment Lease	218,946.52	0.00	170,758.95	0.00	48,187.57	22.01 %
100-611-5100 Facilities Improvement	13,000.00	0.00	6,536.86	23.98	6,439.16	49.53 %
100-611-5600 Road Equipment	169,834.58	0.00	68,453.67	0.00	101,380.91	59.69 %
100-611-6500 Interest-Equipment Lease	60,656.85	0.00	48,115.58	0.00	12,541.27	20.68 %
100-611-7000 FY 22 Disaster Expenses	0.00	0.00	0.00	0.00	0.00	0.00 %
100-611-7002 COVID Payroll Contra	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 611 - Road & Bridge Total:	3,555,972.26	193,669.39	1,869,133.57	18,521.94	1,668,316.75	46.92%
Department: 625 - Right of Way						
100-625-5050 Right of Way Acquisition	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 625 - Right of Way Total:	0.00	0.00	0.00	0.00	0.00	0.00%
Department: 633 - Allocations to Organizations						
100-633-4630 Gladewater Library	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
100-633-4631 Northeast Texas Child Advocacy Center	0.00	0.00	0.00	0.00	0.00	0.00 %
100-633-4633 Meals on Wheels	2,100.00	0.00	0.00	0.00	2,100.00	100.00 %
100-633-4634 Sabine Valley MHMR	15,000.00	3,750.00	11,250.00	0.00	3,750.00	25.00 %
100-633-4637 CASA	2,500.00	0.00	0.00	0.00	2,500.00	100.00 %
100-633-4638 East Texas Council on Alcoholism & Drug	1,000.00	0.00	1,000.00	0.00	0.00	0.00 %
100-633-4639 Northeast Texas Regional Mobility Author	2,000.00	0.00	0.00	0.00	2,000.00	100.00 %
100-633-4641 Literacy Program	4,000.00	0.00	2,000.00	0.00	2,000.00	50.00 %
100-633-4642 County Historical Commission	2,000.00	0.00	0.00	0.00	2,000.00	100.00 %
Department: 633 - Allocations to Organizations T	29,600.00	3,750.00	14,250.00	0.00	15,350.00	51.86%
Department: 642 - Indigent Health						
100-642-3010 Office Supplies	200.00	43.99	58.99	0.00	141.01	70.51 %
100-642-4495 Contracted Services	0.00	0.00	0.00	0.00	0.00	0.00 %

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<u>100-642-4502</u> Educational Expense	1,500.00	0.00	0.00	0.00	1,500.00	100.00 %
<u>100-642-4801</u> Physician, Non	40,000.00	1,897.36	8,342.67	0.00	31,657.33	79.14 %
<u>100-642-4802</u> Prescription Drugs	23,000.00	475.62	4,422.54	0.00	18,577.46	80.77 %
<u>100-642-4803</u> Hospital Charges	125,000.00	147.16	24,231.21	0.00	100,768.79	80.62 %
Department: 642 - Indigent Health Total:	189,700.00	2,564.13	37,055.41	0.00	152,644.59	80.47%
Department: 650 - County Library						
<u>100-650-1100</u> Salary Appointed Official	43,963.92	3,663.66	29,309.28	0.00	14,654.64	33.33 %
<u>100-650-1200</u> Salary Regular Employee	92,260.08	7,688.40	61,507.20	0.00	30,752.88	33.33 %
<u>100-650-1300</u> Wages Part Time Employees	11,000.00	1,284.00	8,769.00	0.00	2,231.00	20.28 %
<u>100-650-1400</u> Longevity	434.00	32.00	246.00	0.00	188.00	43.32 %
<u>100-650-1960</u> Leave Time / Excess Comp Paid	0.00	0.00	2,123.70	0.00	-2,123.70	0.00 %
<u>100-650-2200</u> FICA Taxes	11,295.84	968.13	7,789.35	0.00	3,506.49	31.04 %
<u>100-650-2300</u> Retirement Match	11,310.60	942.51	7,909.82	0.00	3,400.78	30.07 %
<u>100-650-3010</u> Office Supplies	6,000.00	350.47	5,482.32	128.90	388.78	6.48 %
<u>100-650-3097</u> Subscriptions	3,800.00	1,795.82	2,930.87	0.00	869.13	22.87 %
<u>100-650-3380</u> Miscellaneous Expenses	1,800.00	117.60	1,797.38	0.00	2.62	0.15 %
<u>100-650-4495</u> Contracted Services	5,000.00	53.29	4,406.32	213.16	380.52	7.61 %
<u>100-650-4502</u> Educational Expense	2,500.00	2,241.47	2,241.47	0.00	258.53	10.34 %
<u>100-650-4600</u> Assoc & Organization Dues	725.00	50.00	441.00	0.00	284.00	39.17 %
<u>100-650-4680</u> Saturday Programs	2,000.00	1,997.63	1,997.63	0.00	2.37	0.12 %
<u>100-650-5100</u> Facility Improvements	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-650-5475</u> Library Materials	45,000.00	5,155.86	39,284.90	76.45	5,638.65	12.53 %
<u>100-650-5700</u> Replacement of Lost or Damaged Books	400.00	139.69	317.97	0.00	82.03	20.51 %
<u>100-650-7000</u> Library Grant	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-650-7002</u> COVID Payroll Contra	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 650 - County Library Total:	237,489.44	26,480.53	176,554.21	418.51	60,516.72	25.48%
Department: 655 - Historical Commission						
<u>100-655-4495</u> Texas Historical Grant Expenditures	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 655 - Historical Commission Total:	0.00	0.00	0.00	0.00	0.00	0.00%
Department: 665 - Extension Service						
<u>100-665-1200</u> Salary Regular Employee	30,174.72	1,657.28	15,201.44	0.00	14,973.28	49.62 %
<u>100-665-1960</u> Leave Time / Excess Comp Paid	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-665-2200</u> FICA Taxes	2,308.37	126.80	1,163.10	0.00	1,145.27	49.61 %
<u>100-665-3010</u> Office Supplies	600.00	0.00	224.08	0.00	375.92	62.65 %
<u>100-665-3200</u> Gasoline	600.00	257.01	464.72	0.00	135.28	22.55 %
<u>100-665-3420</u> Vehicle Repair and Maintenance	1,000.00	7.50	556.41	0.00	443.59	44.36 %
<u>100-665-4502</u> Education & Travel	9,000.00	443.50	3,275.45	0.00	5,724.55	63.61 %
<u>100-665-4600</u> Assoc & Organization Dues	460.00	0.00	270.00	0.00	190.00	41.30 %
Department: 665 - Extension Service Total:	44,143.09	2,492.09	21,155.20	0.00	22,987.89	52.08%
Department: 685 - Waste Disposal						
<u>100-685-4495</u> Contracted Services - Free Dump Days	10,000.00	346.40	4,446.37	0.00	5,553.63	55.54 %
Department: 685 - Waste Disposal Total:	10,000.00	346.40	4,446.37	0.00	5,553.63	55.54%
Department: 703 - Infrastructure Storm Water						
<u>100-703-1400</u> Storm Water Projects 5.6 Longevity	0.00	0.00	36.00	0.00	-36.00	0.00 %
<u>100-703-2200</u> Storm Water Projects 5.6 FICA	0.00	0.00	2.54	0.00	-2.54	0.00 %
<u>100-703-2300</u> Storm Water Projects 5.6 Retirement	0.00	0.00	3.00	0.00	-3.00	0.00 %
Department: 703 - Infrastructure Storm Water To	0.00	0.00	41.54	0.00	-41.54	0.00%
Department: 706 - County Match						
<u>100-706-1400</u> THC Project Admin Longevity	0.00	4.00	60.00	0.00	-60.00	0.00 %
<u>100-706-2200</u> THC Project Admin FICA	0.00	0.30	4.50	0.00	-4.50	0.00 %
<u>100-706-2300</u> THC Project Admin Retirement	0.00	0.30	4.68	0.00	-4.68	0.00 %
Department: 706 - County Match Total:	0.00	4.60	69.18	0.00	-69.18	0.00%

Auditor's Budget Report

For Fiscal: 2024-2025 Period Ending: 05/31/2025

	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Department: 790 - Transfers						
100-790-9019 Transfer To Fund 101 Insurance	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 790 - Transfers Total:	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	19,585,957.68	1,372,848.35	10,783,922.44	206,119.77	8,595,915.47	43.89%
Fund: 100 - GENERAL FUND Surplus (Deficit):	-162,109.36	-554,169.98	8,570,954.63	-206,236.21	8,526,827.78	5,259.92%

Auditor's Budget Report

For Fiscal: 2024-2025 Period Ending: 05/31/2025

	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 101 - INSURANCE CLAIMS						
Revenue						
RevCategory: 30 - Property Taxes						
<u>101-300-3000</u> Current Taxes	2,573,156.00	20,258.04	1,711,677.25	0.00	-861,478.75	33.48 %
<u>101-300-3010</u> Penalties & Interest	48,000.00	4,787.34	38,487.82	0.00	-9,512.18	19.82 %
RevCategory: 30 - Property Taxes Total:	2,621,156.00	25,045.38	1,750,165.07	0.00	-870,990.93	33.23%
RevCategory: 37 - Interest						
<u>101-370-3700</u> Interest - TexPool Insurance	28,644.00	3,735.17	31,254.06	0.00	2,610.06	109.11 %
<u>101-370-3701</u> Interest	200.00	4.43	67.70	0.00	-132.30	66.15 %
<u>101-370-3702</u> Interest on Insurance Clearing acct	0.00	11.54	93.49	0.00	93.49	0.00 %
RevCategory: 37 - Interest Total:	28,844.00	3,751.14	31,415.25	0.00	2,571.25	8.91%
RevCategory: 38 - Miscellaneous Revenues						
<u>101-380-3809</u> TRIA/Wellness Penalty Fees	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>101-380-3815</u> Emp Insurance Dependent Contributions	180,000.00	18,906.29	140,752.91	0.00	-39,247.09	21.80 %
<u>101-380-3820</u> Miscellaneous Revenue/Prior Year Refund	0.00	0.00	0.00	0.00	0.00	0.00 %
RevCategory: 38 - Miscellaneous Revenues Total:	180,000.00	18,906.29	140,752.91	0.00	-39,247.09	21.80%
RevCategory: 39 - Transfers In						
<u>101-390-3907</u> Ins Clearing Misc Transfers	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>101-390-3912</u> TRANSFER FROM FUND 100	0.00	0.00	0.00	0.00	0.00	0.00 %
RevCategory: 39 - Transfers In Total:	0.00	0.00	0.00	0.00	0.00	0.00%
Revenue Total:	2,830,000.00	47,702.81	1,922,333.23	0.00	-907,666.77	32.07%
Expense						
Department: 409 - Non-Departmental						
<u>101-409-2900</u> Insurance Claims	1,700,000.00	217,902.58	1,428,657.40	0.00	271,342.60	15.96 %
<u>101-409-2910</u> Prescriptions	450,000.00	60,943.92	360,159.22	0.00	89,840.78	19.96 %
<u>101-409-2930</u> Insurance Premiums	630,000.00	47,119.82	373,883.89	0.00	256,116.11	40.65 %
<u>101-409-2940</u> Health Insurance Broker Expense	50,000.00	4,166.66	33,333.30	0.00	16,666.70	33.33 %
Department: 409 - Non-Departmental Total:	2,830,000.00	330,132.98	2,196,033.81	0.00	633,966.19	22.40%
Department: 790 - Transfers						
<u>101-790-9013</u> INSURANCE CLAIMS - TRANSFERS FAMILY	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>101-790-9027</u> Insurance Claims - Non-budget - Transfer	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 790 - Transfers Total:	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	2,830,000.00	330,132.98	2,196,033.81	0.00	633,966.19	22.40%
Fund: 101 - INSURANCE CLAIMS Surplus (Deficit):	0.00	-282,430.17	-273,700.58	0.00	-273,700.58	0.00%
Report Surplus (Deficit):	-162,109.36	-836,600.15	8,297,254.05	-206,236.21	8,253,127.20	5,091.09%

Auditor's Budget Report

For Fiscal: 2024-2025 Period Ending: 05/31/2025

RevCategory;Department	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 100 - GENERAL FUND						
Revenue						
30 - Property Taxes	14,814,983.00	182,349.84	14,606,277.74	0.00	-208,705.26	1.41%
31 - DMV Fees	940,000.00	196,377.46	844,684.11	0.00	-95,315.89	10.14%
32 - Other Taxes, Licenses & Permits	1,749,000.00	176,040.36	1,328,091.25	0.00	-420,908.75	24.07%
33 - State & Federal Funding	184,100.00	12,592.78	211,283.06	0.00	27,183.06	-14.77%
34 - Reimbursements	954,040.10	52,432.86	816,641.60	0.00	-137,398.50	14.40%
35 - Fees & Fines	757,100.00	75,019.65	688,103.17	0.00	-68,996.83	9.11%
37 - Interest	50,000.00	103,309.08	709,349.48	0.00	659,349.48	-1,318.70%
38 - Miscellaneous Revenues	-25,374.78	20,556.34	150,446.66	-116.44	175,705.00	692.44%
39 - Transfers In	0.00	0.00	0.00	0.00	0.00	0.00%
Revenue Surplus (Deficit):	19,423,848.32	818,678.37	19,354,877.07	-116.44	-69,087.69	0.36%
Expense						
401 - Commissioner's Court	326,048.65	28,849.61	222,120.84	0.00	103,927.81	31.87%
403 - County Clerk	236,753.26	19,221.75	155,418.42	1,528.90	79,805.94	33.71%
405 - Veterans	9,942.63	870.09	5,218.63	0.00	4,724.00	47.51%
406 - Emergency Management	34,566.26	2,719.18	20,281.57	0.00	14,284.69	41.33%
409 - Non-Departmental	3,232,224.92	49,819.22	533,164.08	156,089.00	2,542,971.84	78.68%
410 - Tele Communications	96,000.00	7,722.27	62,842.53	0.00	33,157.47	34.54%
411 - Computer	1,055,847.92	138,189.78	914,931.18	550.00	140,366.74	13.29%
426 - County Court	137,441.34	8,739.28	79,980.81	0.00	57,460.53	41.81%
435 - 115th District Court	591,023.16	51,276.28	390,753.25	0.00	200,269.91	33.89%
450 - District Clerk	260,269.62	19,361.16	154,115.83	123.92	106,029.87	40.74%
451 - Justice of the Peace #1	130,036.82	10,660.91	84,681.84	0.00	45,354.98	34.88%
452 - Justice of the Peace #2	97,626.25	7,669.54	63,327.54	0.00	34,298.71	35.13%
453 - Justice of the Peace #3	93,465.29	8,333.51	61,397.92	0.00	32,067.37	34.31%
454 - Justice of the Peace #4	93,659.46	7,298.44	59,232.42	0.00	34,427.04	36.76%
476 - District Attorney	714,934.87	48,917.77	455,685.38	1,460.00	257,789.49	36.06%
490 - Elections	265,028.18	8,506.74	191,953.13	0.00	73,075.05	27.57%
495 - County Auditor	182,364.26	14,870.69	120,912.14	112.00	61,340.12	33.64%
497 - County Treasurer	202,621.04	19,751.82	130,370.69	1,300.00	70,950.35	35.02%
499 - Tax Assessor	567,991.98	42,003.13	374,085.84	162.38	193,738.76	34.11%
505 - Appraisal District	464,903.62	108,552.54	302,300.61	0.00	162,603.01	34.98%
510 - County Buildings	550,247.02	42,413.23	315,460.24	3,689.15	231,097.63	42.00%
551 - Constable #1	56,182.25	3,467.57	28,005.14	210.00	27,967.11	49.78%
552 - Constable #2	52,852.25	3,258.30	26,011.91	0.00	26,840.34	50.78%
553 - Constable #3	52,802.25	3,815.47	27,755.84	165.00	24,881.41	47.12%
554 - Constable #4	55,465.62	4,176.75	29,982.25	140.00	26,343.37	46.65%
560 - County Sheriff	2,981,795.62	246,148.34	2,000,330.49	7,554.52	973,910.61	32.66%
565 - County Jail	2,872,533.81	232,466.18	1,814,525.11	14,094.45	1,043,914.25	36.34%
566 - Dispatch	0.00	0.00	0.00	0.00	0.00	0.00%
570 - Adult Probation	0.00	0.00	0.00	0.00	0.00	0.00%
574 - Juvenile Probation Board	15,220.92	1,265.16	10,149.72	0.00	5,071.20	33.32%
575 - Juvenile Probation	49,000.00	0.00	0.00	0.00	49,000.00	100.00%
580 - DPS	39,203.62	3,196.50	26,221.61	0.00	12,982.01	33.11%
611 - Road & Bridge	3,555,972.26	193,669.39	1,869,133.57	18,521.94	1,668,316.75	46.92%
625 - Right of Way	0.00	0.00	0.00	0.00	0.00	0.00%
633 - Allocations to Organizations	29,600.00	3,750.00	14,250.00	0.00	15,350.00	51.86%
642 - Indigent Health	189,700.00	2,564.13	37,055.41	0.00	152,644.59	80.47%
650 - County Library	237,489.44	26,480.53	176,554.21	418.51	60,516.72	25.48%
655 - Historical Commission	0.00	0.00	0.00	0.00	0.00	0.00%
665 - Extension Service	44,143.09	2,492.09	21,155.20	0.00	22,987.89	52.08%
685 - Waste Disposal	10,000.00	346.40	4,446.37	0.00	5,553.63	55.54%
703 - Infrastructure Storm Water	0.00	0.00	41.54	0.00	-41.54	0.00%
706 - County Match	0.00	4.60	69.18	0.00	-69.18	0.00%

Auditor's Budget Report

For Fiscal: 2024-2025 Period Ending: 05/31/2025

RevCategory;Department	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
790 - Transfers	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	19,585,957.68	1,372,848.35	10,783,922.44	206,119.77	8,595,915.47	43.89%
Fund: 100 - GENERAL FUND Surplus (Deficit):	-162,109.36	-554,169.98	8,970,954.63	-206,236.21	8,526,827.78	5,259.92%

Auditor's Budget Report

For Fiscal: 2024-2025 Period Ending: 05/31/2025

RevCategory;Department	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 101 - INSURANCE CLAIMS						
Revenue						
30 - Property Taxes	2,621,156.00	25,045.38	1,750,165.07	0.00	-870,990.93	33.23%
37 - Interest	28,844.00	3,751.14	31,415.25	0.00	2,571.25	-8.91%
38 - Miscellaneous Revenues	180,000.00	18,906.29	140,752.91	0.00	-39,247.09	21.80%
39 - Transfers In	0.00	0.00	0.00	0.00	0.00	0.00%
Revenue Surplus (Deficit):	2,830,000.00	47,702.81	1,922,333.23	0.00	-907,666.77	32.07%
Expense						
409 - Non-Departmental	2,830,000.00	330,132.98	2,196,033.81	0.00	633,966.19	22.40%
790 - Transfers	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	2,830,000.00	330,132.98	2,196,033.81	0.00	633,966.19	22.40%
Fund: 101 - INSURANCE CLAIMS Surplus (Deficit):	0.00	-282,430.17	-273,700.58	0.00	-273,700.58	0.00%
Report Surplus (Deficit):	-162,109.36	-836,600.15	8,297,254.05	-206,236.21	8,253,127.20	5,091.09%

Fund Summary

Fund	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
100 - GENERAL FUND	-162,109.36	-554,169.98	8,570,954.63	-206,236.21	8,526,827.78
101 - INSURANCE CLAIMS	0.00	-282,430.17	-273,700.58	0.00	-273,700.58
Report Surplus (Deficit):	-162,109.36	-836,600.15	8,297,254.05	-206,236.21	8,253,127.20



Pooled Cash Report - Multiple Fiscals

Upshur County

For the Period Ending 5/31/2025

ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
CLAIM ON CASH				
<u>100-10000</u>	Claim on Pooled Cash - General Fund	26,561,387.71	(552,348.55)	26,009,039.16
<u>102-10000</u>	Claim on Pooled Cash - Salary Fund	3,207.47	1,220.84	4,428.31
<u>104-10000</u>	Claim on Pooled Cash - CETRZ Fund	30,942.19	0.00	30,942.19
<u>105-10000</u>	Claim on Pooled Cash - Road Damages	2,958.50	0.00	2,958.50
<u>184-10000</u>	Claim on Pooled Cash - JP Cash Bonds	5,230.31	0.00	5,230.31
<u>200-10000</u>	Claim on Pooled Cash - Courthouse Security	102,361.90	869.57	103,231.47
<u>201-10000</u>	Claim on Pooled Cash - Co. Records Mgmt & Presrv	81,874.35	208.32	82,082.67
<u>202-10000</u>	Claim on Pooled Cash - Law Library	(8,457.55)	(1,540.13)	(9,997.68)
<u>203-10000</u>	Claim on Pooled Cash - Child Protection Fee	521.00	0.00	521.00
<u>215-10000</u>	Claim on Pooled Cash	14,280.00	195.00	14,475.00
<u>216-10000</u>	Claim on Pooled Cash	37,646.19	668.44	38,314.63
<u>220-10000</u>	Claim on Pooled Cash - Co/Dist Ct Records Preserv	3,306.81	0.00	3,306.81
<u>221-10000</u>	Claim on Pooled Cash - Co/Dist Court Technology	12,112.58	33.44	12,146.02
<u>222-10000</u>	Claim on Pooled Cash - Dist Clerk Rec Mgmt	20,292.22	0.00	20,292.22
<u>223-10000</u>	Claim on Pooled Cash - Dist. Clerk Rec Archive	34,490.82	135.15	34,625.97
<u>224-10000</u>	Claim on Pooled Cash - Co. Clerk Rec Mgmt	321,690.05	1,298.42	322,988.47
<u>225-10000</u>	Claim on Pooled Cash - Co. Clerk Rec Archive	53,099.67	5,515.10	58,614.77
<u>226-10000</u>	Claim on Pooled Cash - Election Contracts	35,768.47	6,782.97	42,551.44
<u>227-10000</u>	Claim on Pooled Cash - JP Court Technology	40,352.31	167.13	40,519.44
<u>228-10000</u>	Claim on Pooled Cash - JP Courthouse Security	28,679.38	78.00	28,757.38
<u>229-10000</u>	Claim on Pooled Cash - Judicial Education	7,222.11	55.00	7,277.11
<u>230-10000</u>	Claim on Pooled Cash - Court Initiated Guardianship	49,106.34	330.00	49,436.34
<u>231-10000</u>	Claim on Pooled Cash	47,180.00	933.13	48,113.13
<u>232-10000</u>	Claim on Pooled Cash	14,634.00	442.97	15,076.97
<u>233-10000</u>	Claim on Pooled Cash	17,409.48	(171.41)	17,238.07
<u>234-10000</u>	Claim on Pooled Cash	42,605.37	1,092.36	43,697.73
<u>235-10000</u>	Claim on Pooled Cash	7,685.00	1,204.85	8,889.85
<u>240-10000</u>	Claim on Pooled Cash - Tax Office VIT Interest Fun	18,327.78	71.81	18,399.59
<u>250-10000</u>	Claim on Pooled Cash - DA Forfeiture Fund	9,748.40	38.20	9,786.60
<u>251-10000</u>	Claim on Pooled Cash - DA Pretrial Intervention	21,837.21	0.00	21,837.21
<u>252-10000</u>	Claim on Pooled Cash - DA LEOSE	3,103.58	0.00	3,103.58
<u>255-10000</u>	Claim on Pooled Cash - DA Art 102.007 Fees	1,042.48	0.00	1,042.48
<u>256-10000</u>	Claim on Pooled Cash	163,379.00	0.00	163,379.00
<u>270-10000</u>	Claim on Pooled Cash - Sheriff CCP 59	11,724.45	45.94	11,770.39
<u>271-10000</u>	Claim on Pooled Cash - Sheriff Federal Forfeitures	127,578.84	107.39	127,686.23
<u>272-10000</u>	Claim on Pooled Cash - LEOSE	31,288.56	0.00	31,288.56
<u>273-10000</u>	Claim on Pooled Cash	(5,498.04)	(863.10)	(6,361.14)
<u>274-10000</u>	Claim on Pooled Cash - Sheriff Project Lifesaver	5,047.64	0.00	5,047.64
<u>275-10000</u>	Claim on Pooled Cash - Union Grove IA Roads	14,167.13	0.00	14,167.13
<u>276-10000</u>	Claim on Pooled Cash - Sheriff Local Grant	1,127.09	0.00	1,127.09
<u>290-10000</u>	Claim on Pooled Cash - Constable 2 CCP 59	547.12	2.14	549.26
<u>291-10000</u>	Claim on Pooled Cash - LEOSE Constable #1	6,389.57	0.00	6,389.57
<u>292-10000</u>	Claim on Pooled Cash - LEOSE Constable #2	7,394.24	0.00	7,394.24
<u>293-10000</u>	Claim on Pooled Cash - LEOSE Constable #3	6,528.90	0.00	6,528.90
<u>294-10000</u>	Claim on Pooled Cash - LEOSE Constable #4	7,488.82	0.00	7,488.82
<u>300-10000</u>	Claim on Pooled Cash - DA Family Violence Grant	(4,363.44)	0.00	(4,363.44)
<u>301-10000</u>	Claim on Pooled Cash-TDEM CRF Grant	0.00	0.00	0.00
<u>302-10000</u>	Claim on Pooled Cash-Homeland Security Grant	0.00	0.00	0.00
<u>303-10000</u>	Claim on Pooled Cash - FEMA	19,690.98	0.00	19,690.98
<u>304-10000</u>	Claim on Pooled Cash-HAVA Grant	137.90	0.54	138.44
<u>305-10000</u>	Claim on Pooled Cash	0.00	0.00	0.00
<u>306-10000</u>	Claim on Pooled Cash - CJD Rifle Resistent Armour	(400.00)	(10,000.00)	(10,400.00)
<u>307-10000</u>	Claim on Pooled Cash	307,865.64	(42,416.27)	265,449.37

ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE	
<u>308-10000</u>	Claim on Pooled Cash - Victim's Assistance Grant	15,319.12	(7.72)	15,311.40	
<u>309-10000</u>	Claim on Pooled Cash-THC XII Grant	2,960,260.90	(484,441.99)	2,475,818.91	
<u>310-10000</u>	Claim on Pooled Cash-HAVA Security Grant	121.26	0.47	121.73	
<u>320-10000</u>	Claim on Pooled Cash	0.00	0.00	0.00	
<u>321-10000</u>	Claim on Pooled Cash	0.12	0.00	0.12	
<u>322-10000</u>	Claim on Pooled Cash	0.00	0.00	0.00	
<u>324-10000</u>	Claim on Pooled Cash	(1,205.92)	0.00	(1,205.92)	
<u>325-10000</u>	Claim on Pooled Cash	119,188.56	(28,312.83)	90,875.73	
<u>400-10000</u>	Claim on Pooled Cash	0.00	0.00	0.00	
<u>401-10000</u>	Claim on Pooled Cash-Tax Note Series 2010	27,573.90	0.00	27,573.90	
<u>700-10000</u>	Claim on Pooled Cash - State Fees	20,433.04	24,688.37	45,121.41	
<u>701-10000</u>	Claim on Pooled Cash - Child Safety	1,478.86	20.00	1,498.86	
<u>702-10000</u>	Claim on Pooled Cash - Parks & Wildlife	4,216.50	(149.60)	4,066.90	
<u>900-10000</u>	Claim on Pooled Cash - CSCD Basic	239,071.92	(19,873.29)	219,198.63	
<u>901-10000</u>	Claim on Pooled Cash - CSCD 1 Comm Svc	27,977.76	(4,040.71)	23,937.05	
<u>902-10000</u>	Claim on Pooled Cash - CSCD 2 Mental Health	5,077.91	(1,402.20)	3,675.71	
<u>906-10000</u>	Claim on Pooled Cash - CSCD 6 Sex Offender Educa	19,177.32	(7,900.03)	11,277.29	
<u>910-10000</u>	Claim on Pooled Cash - CSCD 10 Drug Offender Cla	8,262.00	(6,000.00)	2,262.00	
<u>949-10000</u>	Claim on Pooled Cash - CSCD Local Fees	440,402.41	1,200.00	441,602.41	
<u>950-10000</u>	Claim on Pooled Cash - Juvenile Grant A	9,316.23	0.00	9,316.23	
<u>957-10000</u>	Claim on Pooled Cash - Juvenile Probation Fees	131,527.94	845.85	132,373.79	
<u>958-10000</u>	Claim on Pooled Cash - Juvenile Title IV-E	258,221.42	1,011.79	259,233.21	
<u>959-10000</u>	Claim on Pooled Cash - Juv Grant R	0.00	0.00	0.00	
<u>960-10000</u>	Claim on Pooled Cash - Juv Basic Supervision	13,436.16	(11,048.48)	2,387.68	
<u>961-10000</u>	Claim on Pooled Cash - Juvenile Community Progra	68,969.67	(788.77)	68,180.90	
<u>962-10000</u>	Claim on Pooled Cash - Juvenile Pre & Post Adjudic	(52,747.51)	0.00	(52,747.51)	
<u>963-10000</u>	Claim on Pooled Cash - Juvenile Commitment Diver	9,967.37	(6,490.00)	3,477.37	
<u>964-10000</u>	Claim on Pooled Cash - Juvenile Mental Health	56,474.33	(5,930.70)	50,543.63	
<u>965-10000</u>	Claim on Pooled Cash	12,782.06	(1,314.14)	11,467.92	
<u>969-10000</u>	Claim on Pooled Cash - Juvenile Local Funding	(61,803.65)	(7,344.49)	(69,148.14)	
TOTAL CLAIM ON CASH		32,655,240.21	(1,143,121.22)	31,512,118.99	
CASH IN BANK					
Cash in Bank					
<u>999-10100</u>	Pooled Cash Operating	0.00	0.00	0.00	
<u>999-10101</u>	Pooled Cash Holding	0.00	0.00	0.00	
<u>999-10105</u>	Payroll Clearing	(1,198.61)	0.00	(1,198.61)	
<u>999-10300</u>	Pooled Cash Operating - FNB	1,701,104.59	44,111.91	1,745,216.50	
<u>999-10301</u>	Pooled Cash Holding - FNB	568,255.11	46.71	568,301.82	
<u>999-10305</u>	Payroll Clearing - FNB	6,725.81	3,818.14	10,543.95	
<u>999-10307</u>	Unclaimed Property - FNB	15,236.33	1.21	15,237.54	
<u>999-10400</u>	Texpool Operating	30,365,116.98	(1,191,099.19)	29,174,017.79	
TOTAL: Cash In Bank		32,655,240.21	(1,143,121.22)	31,512,118.99	
TOTAL CASH IN BANK		32,655,240.21	(1,143,121.22)	31,512,118.99	
DUE TO OTHER FUNDS					
<u>999-26000</u>	Due To Other Funds	32,655,240.21	(1,143,121.22)	31,512,118.99	
TOTAL DUE TO OTHER FUNDS		32,655,240.21	(1,143,121.22)	31,512,118.99	
Claim on Cash	31,512,118.99	Claim on Cash	31,512,118.99	Cash In Bank	31,512,118.99
Cash In Bank	31,512,118.99	Due To Other Funds	31,512,118.99	Due To Other Funds	31,512,118.99
Difference	0.00	Difference	0.00	Difference	0.00