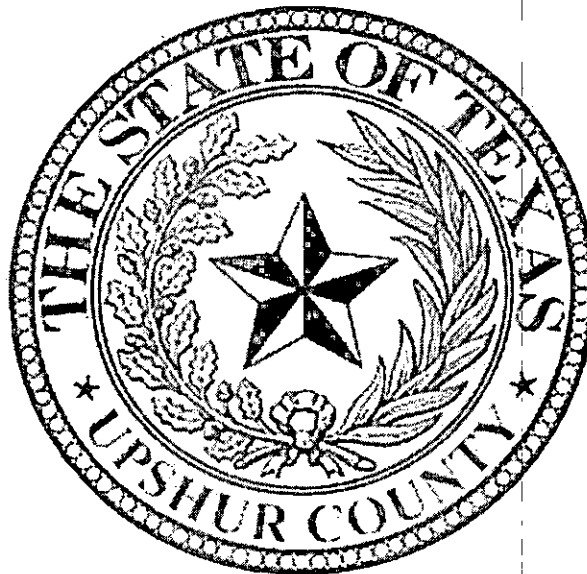


UPSHUR COUNTY, TEXAS
AUDITOR'S REPORT
MONTHLY UNAUDITED FINANCIAL REPORT
FY 2025



For the Month Ended

July 31, 2025

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

TABLE OF CONTENTS

<u>Description</u>	<u>Dept. /Fund</u>	<u>Page</u>
Cover Letter		x
FY 25 Monthly Financial Highlights		xx
Table of Contents		xxx
General Fund Revenues		1
General Fund Expenditures- Departments		
Commissioner Court	401	3
County Clerk	403	3
Emergency Management	406	3
Non-Departmental	409	3
Tele Communications	410	4
Computer	411	4
County Court	426	4
115 th District Court	435	5
District Clerk	450	5
Justice of the Peace # 1	451	5
Justice of the Peace # 2	452	6
Justice of the Peace # 3	453	6
Justice of the Peace # 4	454	6
District Attorney	476	6
Elections	490	7
County Auditor	495	7
County Treasurer	497	7
Tax Assessor	499	8
Appraisal District	505	8
County Buildings	510	8
Constable 1	551	8
Constable 2	552	9
Constable 3	553	9
Constable 4	554	9
County Sheriff	560	10

County Jail	565	10
Adult Probation	570	10
Juvenile Probation Board	574	11
Juvenile Probation	575	11
DPS	580	11
Road and Bridge	611	11
Right of Way	625	12
Allocations to Organizations	633	12
Indigent Health	642	12
County Library	650	12
Historical Commission	655	12
Extension Service	665	12
Waste Disposal	665	13
Insurance Fund	101	14
Pooled Cash Report		18

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

August 6, 2025
County Judge Todd Testeller
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 July 1, 2025 through July 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 July 31, 2025 we have 2 months or 16.67 % 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 07/31/2025 we have collected \$ 14.6 million or 100% of the general fund budget.

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

Through 07/31/2025 we have collected \$ 1.6 million which is 94% 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 \$ 171 K as of 07/31/2025.

General Fund Expense:

- With the following exceptions, all departments are at or above 16.67 % 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 Trittech Software. In addition, the majority of the cost for the implementation of Tyler Technologies Court Management has been paid. Additionally, we are slightly over budget for maintenance costs due to added maintenance contracts.
 - Appraisal District- We have made all quarterly payment for FY 25, thus we will actually be slightly under budget.
 - Library- total budget for Library materials is \$ 45,000. Through July, the library has expended 44K or 95% of total budget.

Insurance Fund

The Insurance Fund is having a very bad year. Insurance claims for the month of July totaled \$ 328 K and prescription claims totaled \$ 467K. Over the ten (10) months ended 07/31/2025 we have paid \$ 1.8 million in claims, with the average monthly claims at \$ 180K. If this remains consistent for the remaining two (2) months we will be \$ 400-500K over budget for medical claims and \$ 100K over budget for prescriptions.

Pooled Cash Report

As of July 31, 2025, total Cash Balance in all accounts combined (excluding the Insurance Fund and School Funds) was \$ 29,515,801.98 of this amount \$ 24,412,855.89 belongs to the General Fund and \$ 5,102,946.09 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: 07/31/2025

	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	108,792.48	14,653,985.58	0.00	69,002.58	100.47 %
<u>100-300-3010</u> Penalties & Interest	230,000.00	20,207.12	273,014.26	0.00	43,014.26	118.70 %
RevCategory: 30 - Property Taxes Total:	14,814,983.00	128,999.60	14,926,999.84	0.00	112,016.84	0.76%
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	41,870.00	320,080.00	0.00	-19,920.00	5.86 %
<u>100-310-3120</u> Tax Assessor's Portion	240,000.00	14,928.35	282,184.42	0.00	42,184.42	117.58 %
RevCategory: 31 - DMV Fees Total:	940,000.00	56,798.35	962,401.66	0.00	22,401.66	2.38%
RevCategory: 32 - Other Taxes, Licenses & Permits						
<u>100-320-3200</u> County Sales Tax	1,700,000.00	159,695.86	1,604,836.36	0.00	-95,163.64	5.60 %
<u>100-320-3210</u> Mixed Drink Tax	25,000.00	5,044.89	39,031.44	0.00	14,031.44	156.13 %
<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	806.85	3,780.37	0.00	-219.63	5.49 %
<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	522.50	4,922.50	0.00	-1,077.50	17.96 %
<u>100-320-3250</u> Waste Disposal Fees	4,000.00	491.00	4,644.00	0.00	644.00	116.10 %
<u>100-320-3260</u> Game Room Permit Fees	10,000.00	0.00	7,000.00	0.00	-3,000.00	30.00 %
RevCategory: 32 - Other Taxes, Licenses & Permit	1,749,000.00	166,561.10	1,664,214.67	0.00	-84,785.33	4.85%
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>100-330-3308</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	15,020.00	0.00	4,020.00	136.55 %
<u>100-330-3315</u> Tobacco Settlement Funds	6,000.00	0.00	7,542.78	0.00	1,542.78	125.71 %
<u>100-330-3316</u> Salary Supplement County Judge	25,200.00	0.00	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	45,708.32	0.00	18,208.32	166.21 %
<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	3,680.00	0.00	1,280.00	153.33 %
<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	0.00	227,115.73	0.00	43,015.73	23.37%
RevCategory: 34 - Reimbursements						
<u>100-340-3400</u> Out of County Prisoners	180,000.00	59,830.80	350,879.39	0.00	170,879.39	194.93 %
<u>100-340-3410</u> Prisoner Medical	12,000.00	1,536.35	13,024.00	0.00	1,024.00	108.53 %
<u>100-340-3420</u> Prisoner Phone	73,000.00	0.00	78,663.92	0.00	5,663.92	107.76 %
<u>100-340-3430</u> Resource Officers	601,040.10	5,008.66	470,706.00	0.00	-130,334.10	21.68 %

Auditor's Budget Report

For Fiscal: 2024-2025 Period Ending: 07/31/2025

	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
<u>100-340-3440</u> Marion County ProRata	14,000.00	0.00	12,406.18	0.00	-1,593.82	11.38 %
<u>100-340-3450</u> Attorney Fees	20,000.00	2,406.47	22,307.61	0.00	2,307.61	111.54 %
<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	31,264.02	0.00	-18,735.98	37.47 %
<u>100-340-3480</u> Restitution	4,000.00	0.00	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 %
<u>100-340-3495</u> ESD Dispatch Contracts Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00 %
RevCategory: 34 - Reimbursements Total:	954,040.10	68,782.28	988,221.12	0.00	34,181.02	3.58%
RevCategory: 35 - Fees & Fines						
<u>100-350-3500</u> County Judge Fee	800.00	42.00	620.00	0.00	-180.00	22.50 %
<u>100-350-3501</u> Sheriff Fee	60,000.00	6,077.26	56,500.68	0.00	-3,499.32	5.83 %
<u>100-350-3502</u> County Clerk Fee	250,000.00	21,910.86	237,655.42	0.00	-12,344.58	4.94 %
<u>100-350-3503</u> Vital Statistics Fee	2,500.00	245.00	2,279.00	0.00	-221.00	8.84 %
<u>100-350-3504</u> Tax Assessor Collector Fee	70,000.00	712.89	39,127.37	0.00	-30,872.63	44.10 %
<u>100-350-3505</u> District Attorney Fee	1,200.00	157.44	1,853.52	0.00	653.52	154.46 %
<u>100-350-3506</u> District Clerk Fee	60,000.00	7,653.29	77,587.43	0.00	17,587.43	129.31 %
<u>100-350-3507</u> Jury Fees Fee	2,000.00	28.99	850.91	0.00	-1,149.09	57.45 %
<u>100-350-3508</u> Court Reporter Fees	12,000.00	1,592.85	16,472.45	0.00	4,472.45	137.27 %
<u>100-350-3509</u> Addl Court Cost T.C. 542.403	2,000.00	294.50	2,899.24	0.00	899.24	144.96 %
<u>100-350-3510</u> JP Miscellaneous Fees	6,000.00	1,206.58	9,675.25	0.00	3,675.25	161.25 %
<u>100-350-3515</u> Constable #1 Service Fees	4,000.00	780.00	7,522.00	0.00	3,522.00	188.05 %
<u>100-350-3516</u> Constable #2 Service Fees	5,000.00	600.00	5,100.00	0.00	100.00	102.00 %
<u>100-350-3517</u> Constable #3 Service Fees	6,000.00	550.00	5,800.00	0.00	-200.00	3.33 %
<u>100-350-3518</u> Constable #4 Service Fees	7,000.00	900.00	6,308.00	0.00	-692.00	9.89 %
<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	4,649.09	18,931.18	0.00	6,131.18	147.90 %
<u>100-350-3521</u> Time Payment Fee - County 1/2	500.00	110.08	524.37	0.00	24.37	104.87 %
<u>100-350-3523</u> Warrant Fees	12,000.00	2,607.82	16,038.22	0.00	4,038.22	133.65 %
<u>100-350-3524</u> Judiciary Fund County	300.00	6.32	78.03	0.00	-221.97	73.99 %
<u>100-350-3525</u> District Court Fines	50,000.00	4,762.00	38,351.00	0.00	-11,649.00	23.30 %
<u>100-350-3526</u> Library Fines	1,000.00	147.50	1,336.25	0.00	336.25	133.63 %
<u>100-350-3527</u> Justice of Peace #1 Fines	80,000.00	11,094.39	149,798.77	0.00	69,798.77	187.25 %
<u>100-350-3528</u> Justice of Peace #2 Fines	39,000.00	3,550.61	43,037.70	0.00	4,037.70	110.35 %
<u>100-350-3529</u> Justice of Peace #3 Fines	25,000.00	1,694.53	24,962.29	0.00	-37.71	0.15 %
<u>100-350-3530</u> Justice of Peace #4 Fines	20,000.00	2,992.77	38,336.38	0.00	18,336.38	191.68 %
<u>100-350-3531</u> County Court Fines	15,000.00	0.00	15,528.31	0.00	528.31	103.52 %
<u>100-350-3532</u> Bond Forfeitures	500.00	0.00	10,272.00	0.00	9,772.00	2,054.40 %
<u>100-350-3553</u> Truancy Court Cost \$50	5,000.00	678.27	8,325.78	0.00	3,325.78	166.52 %
<u>100-350-3554</u> Administrative Transaction Fees	2,500.00	283.66	3,330.81	0.00	830.81	133.23 %
<u>100-350-3555</u> Omni Fees	2,500.00	205.66	3,227.77	0.00	727.77	129.11 %
<u>100-350-3556</u> County Speciality Court Acct	2,000.00	423.13	3,525.50	0.00	1,525.50	176.28 %
<u>100-350-3557</u> Book Replacement Fees	0.00	81.00	629.99	0.00	629.99	0.00 %
RevCategory: 35 - Fees & Fines Total:	757,100.00	76,038.49	846,485.62	0.00	89,385.62	11.81%
RevCategory: 37 - Interest						
<u>100-370-3700</u> Interest	50,000.00	101,477.08	909,235.29	0.00	859,235.29	1,818.47 %
RevCategory: 37 - Interest Total:	50,000.00	101,477.08	909,235.29	0.00	859,235.29	1,718.47%
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	11,900.00	12,000.00	0.00	11,900.00	12,000.00 %
<u>100-380-3802</u> Royalties	2,000.00	145.74	1,951.52	0.00	-48.48	2.42 %
<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	326.67	144,998.00	-8,480.70	164,092.08	495.08 %
RevCategory: 38 - Miscellaneous Revenues Total:	-25,374.78	12,372.41	158,949.52	-8,480.70	175,843.60	692.99%
RevCategory: 39 - Transfers In						
<u>100-390-3917</u> SBITA Proceeds	0.00	0.00	0.00	0.00	0.00	0.00 %

Auditor's Budget Report

For Fiscal: 2024-2025 Period Ending: 07/31/2025

	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
100-390-3999 Lease Proceeds - Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00 %
RevCategory: 99 - Transfers In Total:	0.00	0.00	0.00	0.00	0.00	0.00 %
Revenue Total:	19,423,848.32	611,029.31	20,683,623.45	-8,480.70	1,251,294.43	6.44 %
Expense						
Department: 401 - Commissioner's Court						
100-401-1000 Salary Elected Official	208,990.08	17,315.84	173,158.40	0.00	35,831.68	17.15 %
100-401-1200 Salary Regular Employee	34,597.00	3,962.90	25,758.85	0.00	8,838.15	25.55 %
100-401-1300 Part Time Employee	0.00	1,356.60	14,793.14	0.00	-14,793.14	0.00 %
100-401-1400 Longevity	720.00	0.00	8.00	0.00	712.00	98.89 %
100-401-1900 Salary Supplements	25,200.00	2,100.00	21,000.00	0.00	4,200.00	16.67 %
100-401-1960 Leave Time / Excess Comp Paid	0.00	0.00	0.00	0.00	0.00	0.00 %
100-401-2200 FICA Taxes	20,617.31	1,850.18	17,543.22	0.00	3,074.09	14.91 %
100-401-2300 Retirement Match	20,644.26	1,840.32	17,988.07	0.00	2,656.19	12.87 %
100-401-3010 Office Supplies	400.00	0.00	24.29	0.00	375.71	93.93 %
100-401-4230 Bonds	250.00	0.00	150.00	0.00	100.00	40.00 %
100-401-4490 Legal Ads & Notices	1,500.00	0.00	440.10	0.00	1,059.90	70.66 %
100-401-4502 Educational Expense	10,000.00	0.00	5,128.87	0.00	4,871.13	48.71 %
100-401-4600 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	28,425.84	279,170.94	0.00	46,877.71	14.38 %
Department: 403 - County Clerk						
100-403-1000 Salary Elected Official	52,142.40	4,345.20	43,452.00	0.00	8,690.40	16.67 %
100-403-1200 Salary Regular Employee	136,920.00	11,410.00	114,100.00	0.00	22,820.00	16.67 %
100-403-1300 Part Time Employees	0.00	0.00	0.00	0.00	0.00	0.00 %
100-403-1400 Longevity	1,100.00	96.00	912.00	0.00	188.00	17.09 %
100-403-1960 Leave Time / Excess Comp Paid	0.00	0.00	150.83	0.00	-150.83	0.00 %
100-403-2200 FICA Taxes	14,547.42	1,164.38	11,651.66	0.00	2,895.76	19.91 %
100-403-2300 Retirement Match	14,566.44	1,179.34	12,209.74	0.00	2,356.70	16.18 %
100-403-3010 Office Supplies	7,655.00	40.38	5,970.46	360.00	1,324.54	17.30 %
100-403-3035 Remote Birth Certificates	3,245.00	1,672.32	2,843.52	0.00	401.48	12.37 %
100-403-3095 Books & Publications	0.00	0.00	0.00	0.00	0.00	0.00 %
100-403-4230 Bonds	332.00	0.00	332.00	0.00	0.00	0.00 %
100-403-4502 Educational Expense	4,000.00	978.82	3,494.96	0.00	505.04	12.63 %
100-403-4503 Education- non-elected employees	2,000.00	40.00	1,275.27	0.00	724.73	36.24 %
100-403-4520 Local Travel Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00 %
100-403-4600 Assoc & Organization Dues	245.00	0.00	150.00	0.00	95.00	38.78 %
Department: 403 - County Clerk Total:	236,753.26	20,926.44	196,542.44	360.00	39,850.82	16.83 %
Department: 405 - Veterans						
100-405-1300 Part-Time Employee	7,300.00	594.00	5,719.50	0.00	1,580.50	21.65 %
100-405-2200 FICA	558.45	45.44	437.55	0.00	120.90	21.65 %
100-405-2300 Retirement	559.18	44.20	439.20	0.00	119.98	21.46 %
100-405-4502 Educational Expense	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
100-405-5250 Computer Software	525.00	0.00	0.00	0.00	525.00	100.00 %
100-405-7000 VETERANS TRANSPORTATION GRANT	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 405 - Veterans Total:	9,942.63	683.64	6,596.25	0.00	3,346.38	33.66 %
Department: 406 - Emergency Management						
100-406-1300 Part Time Employee	24,600.00	2,050.00	20,500.00	0.00	4,100.00	16.67 %
100-406-1960 Excess Comp	0.00	0.00	0.00	0.00	0.00	0.00 %
100-406-2200 FICA Taxes	1,881.90	156.82	1,568.20	0.00	313.70	16.67 %
100-406-2300 Retirement Match	1,884.36	152.52	1,578.12	0.00	306.24	16.25 %
100-406-3200 Gasoline	1,200.00	27.97	180.06	0.00	1,019.94	85.00 %
100-406-3420 Vehicle Repair & Maintenance	2,000.00	59.10	1,260.94	0.00	739.06	36.95 %
100-406-3430 Equipment Repair & Maintenance	2,500.00	0.00	0.00	1,366.13	1,133.87	45.35 %
100-406-3485 COVID-19 Expenses	0.00	0.00	0.00	0.00	0.00	0.00 %
100-406-3506 Travel/Meals/Mileage	500.00	0.00	0.00	0.00	500.00	100.00 %
100-406-4495 Contracted Services	0.00	0.00	0.00	0.00	0.00	0.00 %
100-406-5500 Vehicles	0.00	0.00	0.00	0.00	0.00	0.00 %
100-406-7000 Grant	0.00	0.00	0.00	0.00	0.00	0.00 %

Auditor's Budget Report

For Fiscal: 2024-2025 Period Ending: 07/31/2025

	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
100-406-7002 COVID Payroll Contra	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 406 - Emergency Management Total	34,566.26	2,446.41	25,087.32	1,366.13	8,112.81	23.47%
Department: 409 - Non-Departmental						
100-409-1200 Payroll Accrual (use at FY end only)	0.00	0.00	0.00	0.00	0.00	0.00 %
100-409-1400 FY Raise	23,700.00	1,775.00	18,100.00	0.00	5,600.00	23.63 %
100-409-1960 Leave Time Contingency	1.50	0.00	0.00	0.00	1.50	100.00 %
100-409-2200 FICA Taxes	1,813.36	130.53	1,331.78	0.00	481.58	26.56 %
100-409-2300 Retirement Match	1,815.53	132.05	1,398.05	0.00	417.48	22.99 %
100-409-2400 Workers' Comp	129,266.00	-26.06	128,265.72	0.00	1,000.28	0.77 %
100-409-2500 Unemployment Comp	19,000.00	12,392.83	24,439.61	0.00	-5,439.61	-28.63 %
100-409-3015 Bank Fees	100.00	0.00	50.00	0.00	50.00	50.00 %
100-409-3080 Postage	45,202.00	2,262.29	38,533.55	0.00	6,668.45	14.75 %
100-409-3090 Post Office Box Rental	500.00	307.00	573.00	0.00	-73.00	-14.60 %
100-409-3502 Christmas Lights/Yulefest/Employee Lunc	8,300.00	0.00	6,762.55	0.00	1,537.45	18.52 %
100-409-3508 Penalties and Interest	0.00	0.00	0.00	0.00	0.00	0.00 %
100-409-4010 Petit Jury	500.00	0.00	120.00	0.00	380.00	76.00 %
100-409-4140 Omnibase JP Collection Services	3,000.00	661.60	2,338.02	0.00	661.98	22.07 %
100-409-4160 Audit & Accounting Fees	35,700.00	0.00	32,000.00	0.00	3,700.00	10.36 %
100-409-4170 Legislative & Administrative Activities	0.00	0.00	0.00	0.00	0.00	0.00 %
100-409-4175 Postmortem Expenses	45,000.00	2,475.00	45,600.00	0.00	-600.00	-1.33 %
100-409-4200 Property & General Liability Insurance	272,614.00	3,347.50	312,307.50	0.00	-39,693.50	-14.56 %
100-409-4410 Service Agreements	6,000.00	553.42	4,521.83	0.00	1,478.17	24.64 %
100-409-4491 Game Room Inspections	0.00	0.00	0.00	0.00	0.00	0.00 %
100-409-4492 Game Room Misc Expense	0.00	0.00	0.00	0.00	0.00	0.00 %
100-409-4495 Contracted Services	21,000.00	7,099.56	12,679.98	0.00	8,320.02	39.62 %
100-409-4496 Lobbying	0.00	0.00	0.00	0.00	0.00	0.00 %
100-409-4600 Assoc & Organization Dues	11,100.00	100.00	9,902.86	0.00	1,197.14	10.79 %
100-409-4700 Lease Payments	30,000.00	1,439.79	24,673.54	0.00	5,326.46	17.75 %
100-409-4811 Indigent Cemetery Costs	10,500.00	0.00	8,155.00	0.00	2,345.00	22.33 %
100-409-4955 Contingency	8,000.00	8,000.00	8,000.00	0.00	0.00	0.00 %
100-409-4956 Contingency-Court Renovation Match	2,443,112.53	33,172.00	53,472.00	47,528.00	2,342,112.53	95.87 %
100-409-4957 Capital Murder Contingency	45,000.00	0.00	0.00	0.00	45,000.00	100.00 %
100-409-4958 Capital Improvement Contingency	10,000.00	10,000.00	10,000.00	0.00	0.00	0.00 %
100-409-4959 Transfer to THC Grant-County Match	0.00	0.00	0.00	0.00	0.00	0.00 %
100-409-5400 Office Machines & Equipment	10,000.00	0.00	0.00	0.00	10,000.00	100.00 %
100-409-5450 Furniture & Fixtures	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
100-409-5500 Vehicles	0.00	0.00	0.00	0.00	0.00	0.00 %
100-409-5700 Insured Items Replacement/Repair	50,000.00	0.00	53,285.47	0.00	-3,285.47	-6.57 %
100-409-5800 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	83,822.51	796,510.46	47,528.00	2,388,186.46	73.89%
Department: 410 - Tele Communications						
100-410-4330 Local Telephone Service	90,000.00	7,014.66	75,046.06	0.00	14,953.94	16.62 %
100-410-4335 Cell Phone Service	6,000.00	424.45	3,097.87	0.00	2,902.13	48.37 %
Department: 410 - Tele Communications Total:	96,000.00	7,439.11	78,143.93	0.00	17,856.07	18.60%
Department: 411 - Computer						
100-411-3010 Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00 %
100-411-4450 Software Maintenance	585,391.92	4,130.00	588,059.32	0.00	-2,667.40	-0.46 %
100-411-4490 Software Impementation Costs	345,456.00	8,569.00	314,256.14	0.00	31,199.86	9.03 %
100-411-4495 Contracted Services	60,000.00	5,000.00	55,000.00	0.00	5,000.00	8.33 %
100-411-5200 Computer Equipment	60,000.00	758.49	45,328.19	3,932.94	10,738.87	17.90 %
100-411-5250 Computer Software	5,000.00	0.00	4,277.68	0.00	722.32	14.45 %
100-411-6500 Software- Interest Payments	0.00	0.00	0.00	0.00	0.00	0.00 %
100-411-7100 Software- Principal Payment	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 411 - Computer Total:	1,055,847.92	18,457.49	1,006,921.33	3,932.94	44,993.65	4.26%
Department: 426 - County Court						
100-426-1200 Salary Regular Employee	42,441.60	3,536.80	35,368.00	0.00	7,073.60	16.67 %
100-426-1400 Longevity	720.00	60.00	600.00	0.00	120.00	16.67 %

Auditor's Budget Report

For Fiscal: 2024-2025 Period Ending: 07/31/2025

	Current	Period	Fiscal		Variance	Percent
	Total Budget	Activity	Activity	Encumbrances	Favorable (Unfavorable)	Remaining
<u>100-426-1960</u> Leave Time / Excess Comp Paid	7,000.00	687.82	11,454.89	0.00	-4,454.89	-63.64 %
<u>100-426-2200</u> FICA Taxes	3,837.36	308.58	3,435.50	0.00	401.86	10.47 %
<u>100-426-2300</u> Retirement Match	3,842.38	318.77	3,647.31	0.00	195.07	5.08 %
<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	406.00	0.00	4,594.00	91.88 %
<u>100-426-4015</u> Sub Court Reporter	12,000.00	900.00	11,647.50	0.00	352.50	2.94 %
<u>100-426-4110</u> Senate Bill 7 Appointments	50,000.00	3,125.00	24,702.50	0.00	25,297.50	50.60 %
<u>100-426-4135</u> Court Costs & Services	9,000.00	0.00	6,811.28	0.00	2,188.72	24.32 %
<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	0.00	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	8,936.97	98,772.73	0.00	38,668.61	28.13%
Department: 435 - 115th District Court						
<u>100-435-1100</u> Salary Appointed Official	80,200.08	6,683.34	67,383.40	0.00	12,816.68	15.98 %
<u>100-435-1200</u> Salary Regular Employees	76,970.40	6,189.20	61,892.00	0.00	15,078.40	19.59 %
<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	104.00	980.00	0.00	208.00	17.51 %
<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	971.02	9,705.70	0.00	2,408.72	19.88 %
<u>100-435-2300</u> Retirement Match	12,130.26	965.44	9,984.56	0.00	2,145.70	17.69 %
<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	4,260.45	10,668.24	0.00	431.76	3.89 %
<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	0.00	28,664.00	0.00	336.00	1.16 %
<u>100-435-4011</u> Grand Jury	10,000.00	-2,040.00	5,516.00	0.00	4,484.00	44.84 %
<u>100-435-4013</u> Visiting Judge	1,000.00	0.00	102.18	0.00	897.82	89.78 %
<u>100-435-4015</u> Sub Court Reporter	5,000.00	425.00	5,295.00	0.00	-295.00	-5.90 %
<u>100-435-4110</u> Senate Bill 7 Appointments	150,000.00	26,662.50	143,777.57	0.00	6,222.43	4.15 %
<u>100-435-4120</u> Court Appointed Atty - Civil	120,000.00	13,129.50	86,385.41	0.00	33,614.59	28.01 %
<u>100-435-4125</u> Capital Murder Trial Expenses	50,000.00	0.00	37,146.38	0.00	12,853.62	25.71 %
<u>100-435-4135</u> Court Costs & Services	5,000.00	295.00	6,465.26	0.00	-1,465.26	-29.31 %
<u>100-435-4145</u> Transcripts	7,000.00	1,863.00	5,297.50	0.00	1,702.50	24.32 %
<u>100-435-4150</u> Juror Expenses	500.00	0.00	73.39	50.00	376.61	75.32 %
<u>100-435-4185</u> Psychological Evaluations	10,000.00	1,050.00	6,350.01	0.00	3,649.99	36.50 %
<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	263.00	4,987.29	0.00	-187.29	-3.90 %
Department: 435 - 115th District Court Total:	591,023.16	60,821.45	491,311.64	50.00	99,661.52	16.86%
Department: 450 - District Clerk						
<u>100-450-1000</u> Salary Elected Official	52,142.40	4,345.20	43,452.00	0.00	8,690.40	16.67 %
<u>100-450-1200</u> Salary Regular Employee	155,352.00	11,735.64	115,972.12	0.00	39,379.88	25.35 %
<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	110.00	0.00	222.00	66.87 %
<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	1,197.91	12,026.84	0.00	3,871.88	24.35 %
<u>100-450-2300</u> Retirement Match	15,919.50	1,197.29	12,288.55	0.00	3,630.95	22.81 %
<u>100-450-3010</u> Office Supplies	13,000.00	748.81	6,865.18	452.81	5,682.01	43.71 %
<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 %
<u>100-450-4503</u> Education Expense Non-elected employee	4,800.00	0.00	0.00	0.00	4,800.00	100.00 %

Auditor's Budget Report

For Fiscal: 2024-2025 Period Ending: 07/31/2025

	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
<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>100-450-7000</u> COVID Payroll Contra	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 450 - District Clerk Total:	260,269.62	19,236.85	192,668.97	452.81	67,147.84	25.80%
Department: 451 - Justice of the Peace #1						
<u>100-451-1000</u> Salary Elected Official	44,442.00	3,703.50	37,035.00	0.00	7,407.00	16.67 %
<u>100-451-1200</u> Salary Regular Employee	62,400.00	5,200.00	52,000.00	0.00	10,400.00	16.67 %
<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	622.00	0.00	128.00	17.07 %
<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	532.06	0.00	267.94	33.49 %
<u>100-451-2200</u> FICA Taxes	8,291.99	665.40	6,490.79	0.00	1,801.20	21.72 %
<u>100-451-2300</u> Retirement Match	8,302.83	686.98	6,941.26	0.00	1,361.57	16.40 %
<u>100-451-3010</u> Office Supplies	2,500.00	162.07	737.19	744.62	1,018.19	40.73 %
<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	1,386.60	0.00	613.40	30.67 %
<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	235.00	0.00	65.00	21.67 %
Department: 451 - Justice of the Peace #1 Total:	130,036.82	10,822.98	106,023.90	744.62	23,268.30	17.89%
Department: 452 - Justice of the Peace #2						
<u>100-452-1000</u> Salary Elected Official	46,842.00	3,903.50	39,035.00	0.00	7,807.00	16.67 %
<u>100-452-1200</u> Salary Regular Employee	32,905.68	2,742.14	27,421.40	0.00	5,484.28	16.67 %
<u>100-452-1400</u> Longevity	450.00	40.00	370.00	0.00	80.00	17.78 %
<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	488.78	4,885.55	0.00	1,257.22	20.47 %
<u>100-452-2300</u> Retirement Match	6,150.80	497.42	5,144.33	0.00	1,006.47	16.36 %
<u>100-452-3010</u> Office Supplies	2,500.00	675.00	1,719.81	173.65	606.54	24.26 %
<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	8,346.84	79,346.22	173.65	18,106.38	18.55%
Department: 453 - Justice of the Peace #3						
<u>100-453-1000</u> Salary Elected Official	44,442.00	3,703.50	37,035.00	0.00	7,407.00	16.67 %
<u>100-453-1200</u> Salary Regular Employee	31,800.00	2,650.00	26,500.00	0.00	5,300.00	16.67 %
<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	142.00	0.00	32.00	18.39 %
<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	4,752.36	0.00	1,093.46	18.70 %
<u>100-453-2300</u> Retirement Match	5,853.47	473.90	4,901.93	0.00	951.54	16.26 %
<u>100-453-3010</u> Office Supplies	2,000.00	0.00	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	0.00	1,403.93	0.00	596.07	29.80 %
<u>100-453-4520</u> Local Travel Reimbursement	850.00	37.80	390.83	0.00	459.17	54.02 %
<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	7,356.58	76,186.08	0.00	17,279.21	18.49%
Department: 454 - Justice of the Peace #4						
<u>100-454-1000</u> Salary Elected Official	44,442.00	3,703.50	37,035.00	0.00	7,407.00	16.67 %
<u>100-454-1200</u> Salary Regular Employee	31,800.00	2,650.00	26,500.00	0.00	5,300.00	16.67 %
<u>100-454-1400</u> Longevity	276.00	24.00	228.00	0.00	48.00	17.39 %
<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	4,463.71	0.00	1,428.17	24.24 %
<u>100-454-2300</u> Retirement Match	5,899.58	474.48	4,908.42	0.00	991.16	16.80 %
<u>100-454-3010</u> Office Supplies	2,000.00	0.00	453.60	0.00	1,546.40	77.32 %
<u>100-454-4230</u> Bonds	250.00	0.00	44.00	0.00	206.00	82.40 %
<u>100-454-4502</u> Educational Expense	2,300.00	0.00	195.00	0.00	2,105.00	91.52 %

Auditor's Budget Report

For Fiscal: 2024-2025 Period Ending: 07/31/2025

	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
<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	74,092.73	0.00	19,566.73	20.89%
Department: 476 - District Attorney						
<u>100-476-1200</u> Salary Regular Employee	430,774.08	35,895.34	358,603.40	0.00	72,170.68	16.75 %
<u>100-476-1250</u> State Longevity	4,560.00	440.00	4,340.00	0.00	220.00	4.82 %
<u>100-476-1400</u> Longevity	3,426.00	292.00	2,816.00	0.00	610.00	17.81 %
<u>100-476-1600</u> Peace Officer Certification	2,700.00	225.00	2,250.00	0.00	450.00	15.67 %
<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	22,916.60	0.00	4,583.40	16.67 %
<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	2,894.42	28,931.92	0.00	6,943.53	19.35 %
<u>100-476-2300</u> Retirement Match	35,922.34	2,912.32	30,119.96	0.00	5,802.38	16.15 %
<u>100-476-3010</u> Office Supplies	10,000.00	233.38	6,522.91	0.00	3,477.09	34.77 %
<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	8,220.88	436.70	6,558.15	0.00	1,662.73	20.23 %
<u>100-476-3200</u> Gasoline	2,760.00	152.51	1,535.46	0.00	1,224.54	44.37 %
<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	19,763.65	0.00	40,236.35	67.06 %
<u>100-476-4131</u> Cash Match V.A. Grant	14,423.00	434.28	4,231.95	0.00	10,191.05	70.66 %
<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	4,893.82	0.00	6,106.18	55.51 %
<u>100-476-4600</u> Assoc & Organization Dues	2,345.00	0.00	2,345.00	0.00	0.00	0.00 %
<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	48,188.24	554,939.32	0.00	159,995.55	22.38%
Department: 490 - Elections						
<u>100-490-1100</u> Salary Appointed Official	47,800.08	3,983.34	39,833.40	0.00	7,966.68	16.67 %
<u>100-490-1200</u> Salary Regular Employee	31,800.00	2,650.00	26,162.62	0.00	5,637.38	17.73 %
<u>100-490-1300</u> PT Election Workers	12,480.00	336.00	5,070.00	0.00	7,410.00	59.38 %
<u>100-490-1400</u> Longevity	588.00	44.00	446.00	0.00	142.00	24.15 %
<u>100-490-1500</u> Election Workers	25,000.00	0.00	24,537.00	0.00	463.00	1.85 %
<u>100-490-1960</u> Leave Time / Excess Comp Paid	500.00	0.00	598.05	0.00	-98.05	-19.61 %
<u>100-490-2200</u> FICA Taxes	9,843.11	521.36	7,262.09	0.00	2,581.02	26.22 %
<u>100-490-2300</u> Retirement Match	7,136.67	521.80	5,555.23	0.00	1,581.44	22.16 %
<u>100-490-3040</u> Election Materials	15,500.00	2,508.62	9,781.45	2,450.00	3,268.55	21.09 %
<u>100-490-3049</u> Chapter 19 expenditures	10,000.00	160.00	2,256.93	0.00	7,743.07	77.43 %
<u>100-490-4502</u> Educational Expense	2,700.00	352.10	2,570.16	0.00	129.84	4.81 %
<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	35,399.74	0.00	100.26	0.28 %
<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	11,077.22	219,302.75	2,450.00	43,275.43	16.33%
Department: 495 - County Auditor						
<u>100-495-1100</u> Salary Appointed Official	65,800.00	5,483.34	54,833.40	0.00	10,966.60	16.67 %
<u>100-495-1200</u> Salary Regular Employee	87,600.00	7,300.00	73,000.00	0.00	14,600.00	16.67 %
<u>100-495-1400</u> Longevity	1,716.00	144.00	1,406.00	0.00	310.00	18.07 %

Auditor's Budget Report

For Fiscal: 2024-2025 Period Ending: 07/31/2025

	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
<u>100-495-1960</u> Leave Time / Excess Comp Paid	0.00	0.00	190.46	0.00	-190.46	0.00 %
<u>100-495-2200</u> FICA Taxes	11,866.37	955.60	9,567.94	0.00	2,298.43	19.37 %
<u>100-495-2300</u> Retirement Match	11,881.89	961.78	9,962.96	0.00	1,918.93	16.15 %
<u>100-495-3010</u> Office Supplies	1,200.00	199.95	898.41	0.00	301.59	25.13 %
<u>100-495-3095</u> Books & Publications	300.00	0.00	0.00	0.00	300.00	100.00 %
<u>100-495-4230</u> Bonds	200.00	0.00	100.00	0.00	100.00	50.00 %
<u>100-495-4502</u> Educational Expense	1,400.00	150.00	849.00	0.00	551.00	39.36 %
<u>100-495-4600</u> Assoc & Organization Dues	400.00	0.00	432.00	0.00	-32.00	-8.00 %
<u>100-495-7002</u> COVID Payroll Contra	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 495 - County Auditor Total:	182,364.26	15,194.67	151,240.17	0.00	31,124.09	17.07 %
Department: 497 - County Treasurer						
<u>100-497-1000</u> Salary Elected Official	52,142.40	4,345.20	43,452.00	0.00	8,690.40	16.67 %
<u>100-497-1200</u> Salary Regular Employee	112,128.56	8,722.84	89,909.85	0.00	22,218.71	19.82 %
<u>100-497-1300</u> Wages Part Time Employees	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-497-1400</u> Longevity	1,184.00	60.00	884.00	0.00	300.00	25.34 %
<u>100-497-1960</u> Leave Time / Excess Comp Paid	0.00	0.00	1,352.37	0.00	-1,352.37	0.00 %
<u>100-497-2200</u> FICA Taxes	12,546.84	964.47	9,958.78	0.00	2,588.06	20.63 %
<u>100-497-2300</u> Retirement Match	12,563.24	976.73	10,401.60	0.00	2,161.64	17.21 %
<u>100-497-3010</u> Office Supplies	4,200.00	62.40	4,196.29	0.00	3.71	0.09 %
<u>100-497-4230</u> Bonds	200.00	0.00	100.00	0.00	100.00	50.00 %
<u>100-497-4502</u> Educational Expense	4,000.00	0.00	1,335.87	0.00	2,664.13	66.60 %
<u>100-497-4503</u> Educational Expense-Non-elected employ	3,056.00	0.00	0.00	0.00	3,056.00	100.00 %
<u>100-497-4520</u> Local Travel Reimbursement	350.00	36.38	163.64	0.00	186.36	53.25 %
<u>100-497-4600</u> Assoc & Organization Dues	250.00	0.00	255.00	0.00	-5.00	-2.00 %
Department: 497 - County Treasurer Total:	202,621.04	15,168.02	162,009.40	0.00	40,611.64	20.04 %
Department: 499 - Tax Assessor						
<u>100-499-1000</u> Salary Elected Official	52,142.40	4,345.20	43,452.00	0.00	8,690.40	16.67 %
<u>100-499-1200</u> Salary Regular Employee	368,448.24	27,743.00	296,063.98	0.00	72,384.26	19.65 %
<u>100-499-1300</u> Part Time Employees	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-499-1400</u> Longevity	3,170.00	276.00	2,622.00	0.00	548.00	17.29 %
<u>100-499-1960</u> Leave Time / Excess Comp Paid	350.00	0.00	138.43	0.00	211.57	60.45 %
<u>100-499-2200</u> FICA Taxes	32,444.46	2,369.83	25,119.59	0.00	7,324.77	22.58 %
<u>100-499-2300</u> Retirement Match	32,486.88	2,407.91	26,355.02	0.00	6,131.86	18.87 %
<u>100-499-3010</u> Office Supplies	6,000.00	0.00	4,236.05	0.00	1,763.95	29.40 %
<u>100-499-4230</u> Bonds	4,000.00	0.00	3,661.00	0.00	339.00	8.48 %
<u>100-499-4495</u> Contracted Services	27,000.00	130.00	26,390.96	0.00	609.04	2.26 %
<u>100-499-4502</u> Educational Expense	6,000.00	120.00	5,137.05	0.00	862.95	14.38 %
<u>100-499-4520</u> Local Travel Reimbursement	3,000.00	212.31	1,911.68	0.00	1,088.32	36.28 %
<u>100-499-4600</u> Assoc & Organization Dues	450.00	0.00	395.00	0.00	55.00	12.22 %
<u>100-499-5200</u> Computer Equipment & Software	32,500.00	12,500.00	26,499.00	0.00	6,001.00	18.46 %
<u>100-499-7002</u> COVID Payroll Contra	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 499 - Tax Assessor Total:	567,991.98	50,104.25	461,981.86	0.00	106,010.12	18.66 %
Department: 505 - Appraisal District						
<u>100-505-4640</u> Appraisal District Pro-Rata	464,903.62	108,552.54	410,853.15	0.00	54,050.47	11.63 %
Department: 505 - Appraisal District Total:	464,903.62	108,552.54	410,853.15	0.00	54,050.47	11.63 %
Department: 510 - County Buildings						
<u>100-510-1100</u> Salary Appointed Official	41,976.00	3,498.00	33,231.00	0.00	8,745.00	20.83 %
<u>100-510-1200</u> Salary Regular Employee	90,000.00	6,664.23	70,895.98	0.00	19,104.02	21.23 %
<u>100-510-1300</u> Wages Part Time Employees	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-510-1400</u> Longevity	916.00	36.00	538.00	0.00	378.00	41.27 %
<u>100-510-1600</u> Jailor Certification	2,400.00	100.00	1,750.00	0.00	650.00	27.08 %
<u>100-510-1960</u> Leave Time / Excess Comp Paid	560.00	0.00	7,766.12	0.00	-7,206.12	-1,286.81 %
<u>100-510-2200</u> FICA Taxes	10,392.68	766.45	8,498.08	0.00	1,894.60	18.23 %
<u>100-510-2300</u> Retirement Match	11,202.34	766.20	8,779.08	0.00	2,423.26	21.63 %
<u>100-510-3110</u> Uniforms & Accessories	200.00	0.00	0.00	0.00	200.00	100.00 %
<u>100-510-3200</u> Gasoline	8,700.00	753.01	5,701.88	0.00	2,998.12	34.46 %
<u>100-510-3220</u> Oil, Grease & Lubricants	300.00	0.00	0.00	0.00	300.00	100.00 %

Auditor's Budget Report

For Fiscal: 2024-2025 Period Ending: 07/31/2025

	Current	Period	Fiscal		Variance	Percent
	Total Budget	Activity	Activity	Encumbrances	Favorable (Unfavorable)	Remaining
<u>100-510-3380</u> Miscellaneous Expenses	10,000.00	1,982.62	7,396.15	615.00	1,988.85	19.89 %
<u>100-510-3390</u> Handtools	600.00	0.00	608.99	0.00	-8.99	-1.50 %
<u>100-510-3400</u> Lawns & Grounds	2,000.00	68.74	2,005.93	0.00	-5.93	-0.30 %
<u>100-510-3420</u> Vehicle Repair & Maintenance	6,000.00	400.59	4,598.64	350.81	1,050.55	17.51 %
<u>100-510-3460</u> Plumbing	3,000.00	66.20	2,932.11	0.00	67.89	2.26 %
<u>100-510-3470</u> Electrical	4,000.00	116.44	1,307.57	0.00	2,692.43	67.31 %
<u>100-510-3480</u> Janitorial Supplies	10,000.00	245.08	7,771.37	303.90	1,924.73	19.25 %
<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	15,862.74	109,885.15	0.00	60,114.85	35.36 %
<u>100-510-4310</u> Water, Sewer & Garbage	60,000.00	10,333.41	45,248.40	0.00	14,751.60	24.59 %
<u>100-510-4320</u> Natural Gas	30,000.00	1,814.18	22,393.54	0.00	7,605.46	25.35 %
<u>100-510-4495</u> Contracted Services	8,000.00	2,640.00	7,178.85	0.00	821.15	10.26 %
<u>100-510-4496</u> HVAC Repair	40,000.00	1,228.00	33,862.45	377.97	5,759.58	14.40 %
<u>100-510-5100</u> Facilities Improvement	40,000.00	606.48	13,270.19	1,657.94	25,071.87	62.68 %
<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	47,948.37	395,619.48	3,305.62	151,321.92	27.50 %
Department: 551 - Constable #1						
<u>100-551-1000</u> Salary Elected Official	45,000.00	2,799.30	27,993.00	0.00	17,007.00	37.79 %
<u>100-551-2200</u> FICA Taxes	3,442.50	201.76	2,017.60	0.00	1,424.90	41.39 %
<u>100-551-2300</u> Retirement Match	3,447.00	208.26	2,154.84	0.00	1,292.16	37.49 %
<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	319.99	0.00	230.01	41.82 %
<u>100-551-3145</u> Guns & Ammunition	450.00	300.90	300.90	0.00	149.10	33.13 %
<u>100-551-3200</u> Gasoline	4,000.00	0.00	1,387.77	0.00	2,612.23	65.31 %
<u>100-551-3420</u> Vehicle Repair & Maintenance	1,400.00	0.00	912.45	0.00	487.55	34.83 %
<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	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-551-4600</u> Assoc & Organization Dues	100.00	0.00	70.00	0.00	30.00	30.00 %
<u>100-551-5350</u> Communication Equipment	500.00	0.00	0.00	17,119.50	-16,619.50	-3,323.90 %
<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	3,510.22	35,206.55	17,119.50	3,856.20	6.86 %
Department: 552 - Constable #2						
<u>100-552-1000</u> Salary Elected Official	45,000.00	2,799.30	27,993.00	0.00	17,007.00	37.79 %
<u>100-552-2200</u> FICA Taxes	3,442.50	203.32	2,033.20	0.00	1,409.30	40.94 %
<u>100-552-2300</u> Retirement Match	3,447.00	208.26	2,154.84	0.00	1,292.16	37.49 %
<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	0.00	275.57	0.00	1,794.43	86.69 %
<u>100-552-3420</u> Vehicle Repair & Maintenance	1,000.00	0.00	0.00	100.00	900.00	90.00 %
<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	3,210.88	32,506.61	100.00	20,245.64	38.31 %
Department: 553 - Constable #3						
<u>100-553-1000</u> Salary Elected Official	45,000.00	2,799.30	27,993.00	0.00	17,007.00	37.79 %
<u>100-553-2200</u> FICA Taxes	3,442.50	214.16	2,141.60	0.00	1,300.90	37.79 %
<u>100-553-2300</u> Retirement Match	3,447.00	208.26	2,154.84	0.00	1,292.16	37.49 %
<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	0.00	450.00	100.00 %
<u>100-553-3145</u> Guns & Ammunition	350.00	0.00	0.00	0.00	350.00	100.00 %
<u>100-553-3200</u> Gasoline	2,070.00	134.13	1,556.70	0.00	513.30	24.80 %

Auditor's Budget Report

For Fiscal: 2024-2025 Period Ending: 07/31/2025

	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
100-553-3420 Vehicle Repair & Maintenance	1,000.00	92.21	496.91	0.00	503.09	50.31 %
100-553-4230 Bonds	0.00	0.00	178.00	0.00	-178.00	0.00 %
100-553-4470 Communication Maintenance	0.00	0.00	0.00	0.00	0.00	0.00 %
100-553-4600 Assoc & Organization Dues	100.00	0.00	70.00	0.00	30.00	30.00 %
100-553-5500 Vehicles	0.00	0.00	0.00	0.00	0.00	0.00 %
100-553-7000 Match Body Worn Camera Grant	0.00	0.00	0.00	0.00	0.00	0.00 %
100-553-7002 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	3,448.06	34,591.05	0.00	18,111.20	34.49 %
Department: 554 - Constable #4						
100-554-1000 Salary Elected Official	45,000.00	2,799.30	27,993.00	0.00	17,007.00	37.79 %
100-554-1600 Peace Officer Certification	2,700.00	225.00	2,250.00	0.00	450.00	16.67 %
100-554-2200 FICA Taxes	3,649.05	222.48	2,224.80	0.00	1,424.25	39.03 %
100-554-2300 Retirement Match	3,653.82	225.00	2,328.06	0.00	1,325.76	36.28 %
100-554-3010 Office Supplies	350.00	216.99	216.99	0.00	133.01	38.00 %
100-554-3110 Uniforms & Accessories	450.00	0.00	0.00	140.00	310.00	68.89 %
100-554-3145 Guns & Ammunition	350.00	0.00	347.38	0.00	2.62	0.75 %
100-554-3200 Gasoline	2,070.00	128.52	988.23	0.00	1,081.77	52.26 %
100-554-3420 Vehicle Repair & Maintenance	1,000.00	0.00	992.35	0.00	7.65	0.77 %
100-554-4230 Bonds	50.00	0.00	50.00	0.00	0.00	0.00 %
100-554-4470 Communication Maintenance	0.00	0.00	0.00	0.00	0.00	0.00 %
100-554-4502 Educational Expense	400.00	0.00	0.00	0.00	400.00	100.00 %
100-554-4600 Assoc & Organization Dues	100.00	0.00	70.00	0.00	30.00	30.00 %
100-554-5350 Communication Equipment	0.00	0.00	0.00	0.00	0.00	0.00 %
100-554-5500 Vehicles	0.00	0.00	0.00	0.00	0.00	0.00 %
100-554-7000 Match Body Worn Camera	0.00	0.00	0.00	0.00	0.00	0.00 %
100-554-7002 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	3,817.29	37,460.81	140.00	18,864.81	33.43 %
Department: 560 - County Sheriff						
100-560-1000 Salary Elected Official	75,000.00	4,982.52	49,825.20	0.00	25,174.80	33.57 %
100-560-1200 Salary Regular Employee	1,414,239.92	113,300.81	1,163,540.82	0.00	250,699.10	17.73 %
100-560-1225 Resource Officers	436,617.60	27,363.60	341,451.99	0.00	95,165.61	21.80 %
100-560-1400 Longevity	11,486.00	764.00	8,144.00	0.00	3,342.00	29.10 %
100-560-1600 Peace Officer Certification Pay	94,500.00	7,087.50	71,025.00	0.00	23,475.00	24.84 %
100-560-1650 Law-Enforcement Taxable Travel Stipend	0.00	0.00	0.00	0.00	0.00	0.00 %
100-560-1960 Leave Time / Excess Comp Paid	180,000.00	22,171.14	189,984.17	0.00	-9,984.17	-5.55 %
100-560-2200 FICA Taxes	164,616.03	13,278.43	136,032.39	0.00	28,583.64	17.36 %
100-560-2300 Retirement Match	164,831.21	13,269.05	141,134.37	0.00	23,696.84	14.38 %
100-560-3010 Office Supplies	35,120.00	2,739.99	12,026.92	157.74	2,935.34	19.41 %
100-560-3105 Investigative Expenses	15,000.00	178.60	7,157.85	40.00	7,802.15	52.01 %
100-560-3110 Uniforms & Accessories	27,132.00	236.53	22,600.62	3,349.55	1,181.83	4.36 %
100-560-3145 Guns & Ammunition	12,850.00	0.00	9,091.42	0.00	3,758.58	29.25 %
100-560-3200 Gasoline	144,900.00	9,885.46	86,028.56	0.00	58,871.44	40.63 %
100-560-3380 Miscellaneous Expenses	5,250.00	339.09	3,228.24	278.99	1,742.77	33.20 %
100-560-3420 Vehicle Repair & Maintenance	65,000.00	6,998.25	37,879.04	938.48	26,182.48	40.28 %
100-560-3485 COVID-19 Expenses	0.00	0.00	0.00	0.00	0.00	0.00 %
100-560-4160 SANE Exams	0.00	0.00	0.00	0.00	0.00	0.00 %
100-560-4230 Bonds	0.00	0.00	426.00	0.00	-426.00	0.00 %
100-560-4490 Legal Ads & Notices	0.00	0.00	0.00	0.00	0.00	0.00 %
100-560-4495 Contracted Services	0.00	0.00	0.00	0.00	0.00	0.00 %
100-560-4502 Educational Expense	21,000.00	1,338.46	14,330.77	6,500.45	168.78	0.80 %
100-560-4600 Assoc & Organization Dues	1,500.00	0.00	1,025.00	0.00	475.00	31.67 %
100-560-4700 Lease Payments	0.00	0.00	0.00	0.00	0.00	0.00 %
100-560-5350 Communication Equipment	18,500.00	2,886.63	17,640.93	0.00	859.07	4.64 %
100-560-5500 Vehicles	100,945.15	0.00	100,944.96	0.00	0.19	0.00 %
100-560-5500 Light Bars, Sirens, etc	4,000.00	0.00	3,089.98	0.00	910.02	22.75 %
100-560-5500 Interest Equipment Lease	0.00	0.00	0.00	0.00	0.00	0.00 %
100-560-7000 Body Cameras - State Grant	26,940.00	0.00	26,007.40	0.00	932.60	3.46 %
100-560-7001 Dash Camera Software-Axon Fleet	0.00	0.00	0.00	0.00	0.00	0.00 %

Auditor's Budget Report

For Fiscal: 2024-2025 Period Ending: 07/31/2025

	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
100-560-7002 S.B. 22 Payroll Conta	-17,732.29	0.00	0.00	0.00	-17,732.29	100.00 %
100-560-7100 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	216,820.06	2,442,709.19	11,265.21	527,821.22	17.70 %
Department: 565 - County Jail						
100-565-1200 Salary Regular Employee	1,843,857.84	134,744.71	1,394,299.74	0.00	449,558.10	24.38 %
100-565-1300 Wages Part Time Employees	13,000.00	864.86	3,776.73	0.00	9,223.27	70.95 %
100-565-1400 Longevity	8,794.00	658.00	6,282.00	0.00	2,512.00	28.56 %
100-565-1600 Peace Officer Certification Pay	0.00	675.00	3,525.00	0.00	-3,525.00	0.00 %
100-565-1650 Law Enforcement Taxable Travel Stipend	3,120.00	0.00	0.00	0.00	3,120.00	100.00 %
100-565-1960 Leave Time / Excess Comp Paid	130,000.00	23,245.20	189,548.72	0.00	-59,548.72	-45.81 %
100-565-2200 FICA Taxes	152,906.05	11,923.52	118,686.73	0.00	34,219.32	22.38 %
100-565-2300 Retirement Match	153,105.92	11,917.96	123,177.17	0.00	29,928.75	19.55 %
100-565-2300 Employee Medical Exam	6,000.00	610.00	4,243.78	40.00	1,716.22	28.60 %
100-565-3120 Inmate Clothing & Bedding	6,500.00	0.00	5,221.59	554.50	723.91	11.14 %
100-565-3125 Prescriptions	55,000.00	4,167.05	40,715.98	0.00	14,284.02	25.97 %
100-565-3135 Food	275,000.00	28,021.78	235,589.89	11,191.10	28,219.01	10.26 %
100-565-3150 Inmate Transport	10,000.00	0.00	1,801.72	0.00	8,198.28	81.98 %
100-565-3160 Inmate Medical	88,000.00	8,527.88	43,914.88	0.00	44,085.12	50.10 %
100-565-3485 Janitorial Supplies	58,000.00	4,103.45	39,562.54	1,235.96	17,201.50	29.66 %
100-565-3485 COVID-19 Expenses	0.00	0.00	0.00	0.00	0.00	0.00 %
100-565-4495 Contracted Services	3,000.00	500.00	3,255.00	0.00	-255.00	-8.50 %
100-565-4700 Equipment Lease	1,250.00	114.33	1,143.30	0.00	106.70	8.54 %
100-565-5100 Facilities Maintenance	65,000.00	11,621.58	49,255.78	1,115.90	14,628.32	22.51 %
100-565-7002 COVID Payroll Contra	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 565 - County Jail Total:	2,877,533.81	241,695.32	2,264,000.55	14,137.46	594,395.80	20.66 %
Department: 566 - Dispatch						
100-566-1200 Salary Regular Employee	0.00	0.00	0.00	0.00	0.00	0.00 %
100-566-1400 Longevity	0.00	0.00	0.00	0.00	0.00	0.00 %
100-566-1600 Peace Officer Certification Pay	0.00	0.00	0.00	0.00	0.00	0.00 %
100-566-1900 ESD Stipend	0.00	0.00	0.00	0.00	0.00	0.00 %
100-566-1960 Leave Time / Excess Comp Paid	0.00	0.00	0.00	0.00	0.00	0.00 %
100-566-2200 FICA Taxes	0.00	0.00	0.00	0.00	0.00	0.00 %
100-566-2300 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						
100-570-4330 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						
100-574-1900 Salary Supplements	13,200.00	1,100.00	11,000.00	0.00	2,200.00	16.67 %
100-574-2200 FICA Taxes	1,009.80	83.32	833.20	0.00	176.60	17.49 %
100-574-2300 Retirement Match	1,011.12	81.84	846.84	0.00	164.28	16.25 %
Department: 574 - Juvenile Probation Board Total	15,220.92	1,265.16	12,680.04	0.00	2,540.88	16.69 %
Department: 575 - Juvenile Probation						
100-575-3010 Office Supplies (Direct Supervision)	0.00	0.00	0.00	0.00	0.00	0.00 %
100-575-4050 Juvenile Local Funds (See Fund 969)	49,000.00	0.00	49,000.00	0.00	0.00	0.00 %
100-575-4190 Inter-County Contracts (Detention/Pre-Ad	0.00	0.00	0.00	0.00	0.00	0.00 %
100-575-4192 Non Secure Placement	0.00	0.00	0.00	0.00	0.00	0.00 %
100-575-4495 External Contracts (Comm Based General)	0.00	0.00	0.00	0.00	0.00	0.00 %
100-575-4502 Educational Expense	0.00	0.00	0.00	0.00	0.00	0.00 %
100-575-4520 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	49,000.00	0.00	0.00	0.00 %
Department: 580 - DPS						
100-580-1200 Salary Regular Employee	33,000.00	2,750.00	27,500.00	0.00	5,500.00	16.67 %
100-580-1400 Longevity	464.00	40.00	386.00	0.00	78.00	16.81 %
100-580-1960 Leave Time / Excess Comp Paid	0.00	0.00	0.00	0.00	0.00	0.00 %
100-580-2200 FICA Taxes	2,560.00	198.92	2,000.60	0.00	559.40	21.85 %

Auditor's Budget Report

For Fiscal: 2024-2025 Period Ending: 07/31/2025

	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
<u>100-580-2300</u> Retirement Match	2,563.34	207.58	2,146.63	0.00	416.71	16.26 %
<u>100-580-3380</u> Miscellaneous Expenses	616.28	0.00	581.38	0.00	34.90	5.66 %
<u>100-580-5800</u> Radar	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 580 - DPS Total:	39,203.62	3,196.50	32,614.61	0.00	6,589.01	16.81%
Department: 611 - Road & Bridge						
<u>100-611-1100</u> Salary Appointed Official	67,800.00	5,650.00	56,500.00	0.00	11,300.00	16.67 %
<u>100-611-1200</u> Salary Regular Employee	1,266,040.56	94,988.29	953,980.85	0.00	312,059.71	24.65 %
<u>100-611-1300</u> Wages Part Time Employees	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-611-1400</u> Longevity	9,012.00	750.00	7,220.00	0.00	1,792.00	19.88 %
<u>100-611-1600</u> Employee Certification Pay	55,200.00	5,000.00	48,250.00	0.00	6,950.00	12.59 %
<u>100-611-1960</u> Leave Time / Excess Comp Paid	29,000.00	5,818.26	25,628.43	0.00	3,371.57	11.63 %
<u>100-611-2200</u> FICA Taxes	109,169.52	8,261.41	80,098.84	0.00	29,070.68	26.63 %
<u>100-611-2300</u> Retirement Match	109,312.23	8,348.22	84,009.24	0.00	25,302.99	23.15 %
<u>100-611-3010</u> Office Supplies	1,000.00	0.00	133.03	0.00	866.97	86.70 %
<u>100-611-3110</u> Uniforms & Accessories	20,000.00	1,983.42	17,283.73	0.00	2,716.27	13.58 %
<u>100-611-3200</u> Gasoline	82,800.00	969.67	56,360.37	0.00	26,439.63	31.93 %
<u>100-611-3210</u> Diesel	140,500.00	12,472.51	108,293.67	0.00	32,206.33	22.92 %
<u>100-611-3220</u> Oil, Grease & Lubricants	20,000.00	4,021.24	15,124.81	0.00	4,875.19	24.38 %
<u>100-611-3230</u> Batteries	7,500.00	112.34	5,720.44	0.00	1,779.56	23.73 %
<u>100-611-3240</u> Tires & Tubes	40,000.00	2,651.93	28,706.29	2,700.00	8,593.71	21.48 %
<u>100-611-3245</u> Tire Removal	2,200.00	0.00	0.00	0.00	2,200.00	100.00 %
<u>100-611-3300</u> Culverts	70,000.00	0.00	35,215.50	11,285.00	23,499.50	33.57 %
<u>100-611-3320</u> Road Repair Funded by Donations	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-611-3330</u> Sand & Gravel	70,000.00	0.00	37,106.03	0.00	32,893.97	46.99 %
<u>100-611-3340</u> Road Oil	650,000.00	235,735.60	336,498.00	170,000.00	143,502.00	22.08 %
<u>100-611-3350</u> Plant Mix Asphalt	65,000.00	2,824.80	35,093.20	2,500.00	27,406.80	42.16 %
<u>100-611-3360</u> Signs & Safety	10,000.00	130.00	9,695.25	0.00	304.75	3.05 %
<u>100-611-3380</u> Miscellaneous Expenses	6,500.00	289.45	2,987.16	412.36	3,100.48	47.70 %
<u>100-611-3390</u> Handtools	10,000.00	272.61	8,762.54	0.00	1,237.46	12.37 %
<u>100-611-3420</u> Vehicle Repair & Maintenance	60,000.00	1,137.59	52,737.07	1,153.03	6,109.90	10.18 %
<u>100-611-3430</u> Equipment Repair & Maintenance	122,000.00	4,460.92	105,773.85	11,323.39	4,902.76	4.02 %
<u>100-611-4495</u> Contracted Services	70,000.00	0.00	56,600.00	0.00	13,400.00	19.14 %
<u>100-611-4520</u> Local Travel Reimbursement	500.00	0.00	237.31	0.00	262.69	52.54 %
<u>100-611-4700</u> Equipment Lease	218,946.52	28,766.97	199,525.92	0.00	19,420.60	8.87 %
<u>100-611-5100</u> Facilities Improvement	13,000.00	636.18	7,211.35	243.18	5,545.47	42.66 %
<u>100-611-5600</u> Road Equipment	169,834.58	0.00	112,256.08	0.00	57,578.50	33.90 %
<u>100-611-6500</u> Interest-Equipment Lease	60,656.85	16,214.24	64,329.82	0.00	-3,672.97	-6.06 %
<u>100-611-7000</u> FY 22 Disaster Expenses	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-611-7002</u> COVID Payroll Contra	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 611 - Road & Bridge Total:	3,555,972.26	441,495.65	2,551,338.78	199,616.96	805,016.52	22.64%
Department: 625 - Right of Way						
<u>100-625-5050</u> 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						
<u>100-633-4630</u> Gladewater Library	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
<u>100-633-4633</u> Meals on Wheels	2,100.00	2,100.00	2,100.00	0.00	0.00	0.00 %
<u>100-633-4634</u> Sabine Valley MHMR	15,000.00	0.00	11,250.00	0.00	3,750.00	25.00 %
<u>100-633-4637</u> CASA	2,500.00	0.00	2,500.00	0.00	0.00	0.00 %
<u>100-633-4638</u> East Texas Council on Alcoholism & Drug	1,000.00	0.00	1,000.00	0.00	0.00	0.00 %
<u>100-633-4639</u> Northeast Texas Regional Mobility Author	2,000.00	0.00	0.00	0.00	2,000.00	100.00 %
<u>100-633-4641</u> Literacy Program	4,000.00	0.00	2,000.00	0.00	2,000.00	50.00 %
<u>100-633-4642</u> 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	2,100.00	18,850.00	0.00	10,750.00	36.32%
Department: 642 - Indigent Health						
<u>100-642-3010</u> Office Supplies	200.00	0.00	58.99	0.00	141.01	70.51 %
<u>100-642-4495</u> Contracted Services	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-642-4502</u> Educational Expense	1,500.00	0.00	0.00	0.00	1,500.00	100.00 %

Auditor's Budget Report

For Fiscal: 2024-2025 Period Ending: 07/31/2025

	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
<u>100-642-4801</u> Physician, Non	40,000.00	512.88	9,548.30	0.00	30,451.70	76.13 %
<u>100-642-4802</u> Prescription Drugs	23,000.00	645.43	5,552.72	0.00	17,447.28	75.86 %
<u>100-642-4803</u> Hospital Charges	125,000.00	7,971.60	34,277.19	0.00	90,722.81	72.58 %
Department: 642 - Indigent Health Total:	189,700.00	9,129.91	49,437.20	0.00	140,262.80	73.94%
Department: 650 - County Library						
<u>100-650-1100</u> Salary Appointed Official	43,963.92	3,653.66	36,636.60	0.00	7,327.32	16.67 %
<u>100-650-1200</u> Salary Regular Employee	92,260.08	7,688.40	76,884.00	0.00	15,376.08	16.67 %
<u>100-650-1300</u> Wages Part Time Employees	11,000.00	1,146.00	11,019.00	0.00	-19.00	-0.17 %
<u>100-650-1400</u> Longevity	434.00	38.00	318.00	0.00	116.00	26.73 %
<u>100-650-1960</u> Leave Time / Excess Comp Paid	0.00	170.20	2,819.32	0.00	-2,819.32	0.00 %
<u>100-650-2200</u> FICA Taxes	11,295.84	971.05	9,755.11	0.00	1,540.73	13.64 %
<u>100-650-2300</u> Retirement Match	11,310.60	945.34	9,823.52	0.00	1,487.08	13.15 %
<u>100-650-3010</u> Office Supplies	6,000.00	17.00	5,633.71	246.74	119.55	1.99 %
<u>100-650-3097</u> Subscriptions	2,961.87	0.00	2,961.87	0.00	0.00	0.00 %
<u>100-650-3380</u> Miscellaneous Expenses	1,797.38	0.00	1,797.38	0.00	0.00	0.00 %
<u>100-650-4495</u> Contracted Services	4,680.00	53.29	4,512.90	106.58	60.52	1.29 %
<u>100-650-4502</u> Educational Expense	2,241.47	0.00	2,241.47	0.00	0.00	0.00 %
<u>100-650-4600</u> Assoc & Organization Dues	441.00	0.00	441.00	0.00	0.00	0.00 %
<u>100-650-4680</u> Saturday Programs	2,000.00	0.00	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	46,703.28	2,661.41	44,463.83	25.00	2,214.45	4.74 %
<u>100-650-5700</u> Replacement of Lost or Damaged Books	400.00	27.85	418.68	33.52	-52.20	-13.05 %
<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	17,382.20	211,724.02	411.84	25,353.58	10.68%
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	18,516.00	0.00	11,658.72	38.64 %
<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	1,416.70	0.00	891.67	38.63 %
<u>100-665-3010</u> Office Supplies	600.00	0.00	237.99	138.29	223.72	37.29 %
<u>100-665-3200</u> Gasoline	600.00	211.84	790.04	0.00	-190.04	-31.67 %
<u>100-665-3420</u> Vehicle Repair and Maintenance	1,000.00	0.00	556.41	0.00	443.59	44.36 %
<u>100-665-4502</u> Education & Travel	9,000.00	-79.04	4,140.17	0.00	4,859.83	54.00 %
<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	1,916.88	25,927.31	138.29	18,077.49	40.95%
Department: 685 - Waste Disposal						
<u>100-685-4495</u> Contracted Services - Free Dump Days	10,000.00	0.00	7,907.47	0.00	2,092.53	20.93 %
Department: 685 - Waste Disposal Total:	10,000.00	0.00	7,907.47	0.00	2,092.53	20.93%
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	8.00	72.00	0.00	-72.00	0.00 %
<u>100-706-2200</u> THC Project Admin FICA	0.00	0.60	5.40	0.00	-5.40	0.00 %
<u>100-706-2300</u> THC Project Admin Retirement	0.00	0.60	5.58	0.00	-5.58	0.00 %
Department: 706 - County Match Total:	0.00	9.20	82.98	0.00	-82.98	0.00%

Auditor's Budget Report

For Fiscal: 2024-2025 Period Ending: 07/31/2025

Department: 790 - Transfers

100-790-9019 Transfer To Fund 101 Insurance

Department: 790 - Transfers Total:

Expense Total:

Fund: 100 - GENERAL FUND Surplus (Deficit):

Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
0.00	0.00	0.00	0.00	0.00	0.00 %
0.00	0.00	0.00	0.00	0.00	0.00%
19,585,957.68	1,540,252.19	13,669,399.78	303,293.03	5,613,264.87	28.66%
-162,109.36	-929,222.68	7,014,223.67	-311,773.73	6,864,559.30	4,234.52%

Auditor's Budget Report

For Fiscal: 2024-2025 Period Ending: 07/31/2025

	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	18,267.90	1,748,130.57	0.00	-825,025.43	32.06 %
<u>101-300-3010</u> Penalties & Interest	48,000.00	4,036.08	46,559.98	0.00	-1,440.02	3.00 %
RevCategory: 30 - Property Taxes Total:	2,621,156.00	22,303.98	1,794,690.55	0.00	-826,465.45	31.53%
RevCategory: 37 - Interest						
<u>101-370-3700</u> Interest - TexPool Insurance	28,644.00	2,595.74	36,703.48	0.00	8,059.48	128.14 %
<u>101-370-3701</u> Interest	200.00	4.50	82.92	0.00	-117.08	58.54 %
<u>101-370-3702</u> Interest on Insurance Clearing acct	0.00	11.93	117.35	0.00	117.35	0.00 %
RevCategory: 37 - Interest Total:	28,844.00	2,612.17	36,903.75	0.00	8,059.75	27.94%
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	18,694.32	178,292.40	0.00	-1,707.60	0.95 %
<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	18,694.32	178,292.40	0.00	-1,707.60	0.95%
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	43,610.47	2,009,886.70	0.00	-820,113.30	28.98%
Expense						
Department: 409 - Non-Departmental						
<u>101-409-2900</u> Insurance Claims	1,700,000.00	327,977.31	1,795,502.14	0.00	-95,502.14	-5.62 %
<u>101-409-2910</u> Prescriptions	450,000.00	64,157.36	467,303.77	0.00	-17,303.77	-3.85 %
<u>101-409-2930</u> Insurance Premiums	630,000.00	5,032.48	426,043.17	0.00	203,956.83	32.37 %
<u>101-409-2940</u> Health Insurance Broker Expense	50,000.00	4,166.66	41,666.62	0.00	8,333.38	16.67 %
Department: 409 - Non-Departmental Total:	2,830,000.00	401,333.81	2,730,515.70	0.00	99,484.30	3.52%
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>101-790-9022</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	401,333.81	2,730,515.70	0.00	99,484.30	3.52%
Fund: 101 - INSURANCE CLAIMS Surplus (Deficit):	0.00	-357,723.34	-720,629.00	0.00	-720,629.00	0.00%
Report Surplus (Deficit):	-162,109.36	-1,286,946.22	6,293,594.67	-311,773.73	6,143,930.30	3,789.99%

Auditor's Budget Report

For Fiscal: 2024-2025 Period Ending: 07/31/2025

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	128,999.60	14,926,999.84	0.00	112,016.84	-0.76%
31 - DMV Fees	940,000.00	56,798.35	962,401.66	0.00	22,401.66	-2.38%
32 - Other Taxes, Licenses & Permits	1,749,000.00	166,561.10	1,664,214.67	0.00	-84,785.33	4.85%
33 - State & Federal Funding	184,100.00	0.00	227,115.73	0.00	43,015.73	-23.37%
34 - Reimbursements	954,040.10	68,782.28	988,221.12	0.00	34,181.02	-3.58%
35 - Fees & Fines	757,100.00	76,038.49	846,485.62	0.00	89,385.62	-11.81%
37 - Interest	50,000.00	101,477.08	909,235.29	0.00	859,235.29	-1,718.47%
38 - Miscellaneous Revenues	-25,374.78	12,372.41	158,949.52	-8,480.70	175,843.60	692.99%
39 - Transfers In	0.00	0.00	0.00	0.00	0.00	0.00%
Revenue Surplus (Deficit):	19,423,848.32	611,029.31	20,683,623.45	-8,480.70	1,251,294.43	-6.44%
Expense						
401 - Commissioner's Court	326,048.65	28,425.84	279,170.94	0.00	46,877.71	14.38%
403 - County Clerk	236,753.26	20,926.44	196,542.44	360.00	39,850.82	16.83%
405 - Veterans	9,942.63	683.64	6,596.25	0.00	3,346.38	33.66%
406 - Emergency Management	34,566.26	2,446.41	25,087.32	1,366.13	8,112.81	23.47%
409 - Non-Departmental	3,232,224.92	83,822.51	796,510.46	47,528.00	2,388,186.46	73.89%
410 - Tele Communications	96,000.00	7,439.11	78,143.93	0.00	17,856.07	18.60%
411 - Computer	1,055,847.92	18,457.49	1,006,921.33	3,932.94	44,993.65	4.26%
426 - County Court	137,441.34	8,936.97	98,772.73	0.00	38,668.61	28.13%
435 - 115th District Court	591,023.16	60,821.45	491,311.64	50.00	99,661.52	16.86%
450 - District Clerk	260,269.62	19,236.85	192,668.97	452.81	67,147.84	25.80%
451 - Justice of the Peace #1	130,036.82	10,822.98	106,023.90	744.62	23,268.30	17.89%
452 - Justice of the Peace #2	97,626.25	8,346.84	79,346.22	173.65	18,106.38	18.55%
453 - Justice of the Peace #3	93,465.29	7,356.58	76,186.08	0.00	17,279.21	18.49%
454 - Justice of the Peace #4	93,659.46	7,298.44	74,092.73	0.00	19,566.73	20.89%
476 - District Attorney	714,934.87	48,188.24	554,939.32	0.00	159,995.55	22.38%
490 - Elections	265,028.18	11,077.22	219,302.75	2,450.00	43,275.43	16.33%
495 - County Auditor	182,364.26	15,194.67	151,240.17	0.00	31,124.09	17.07%
497 - County Treasurer	202,621.04	15,168.02	162,009.40	0.00	40,611.64	20.04%
499 - Tax Assessor	567,991.98	50,104.25	461,981.86	0.00	106,010.12	18.66%
505 - Appraisal District	464,903.62	108,552.54	410,853.15	0.00	54,050.47	11.63%
510 - County Buildings	550,247.02	47,948.37	395,619.48	3,305.62	151,321.92	27.50%
551 - Constable #1	56,182.25	3,510.22	35,206.55	17,119.50	3,856.20	6.86%
552 - Constable #2	52,852.25	3,210.88	32,506.61	100.00	20,245.64	38.31%
553 - Constable #3	52,802.25	3,448.06	34,591.05	0.00	18,211.20	34.49%
554 - Constable #4	56,465.62	3,817.29	37,460.81	140.00	18,864.81	33.41%
560 - County Sheriff	2,981,795.62	226,820.06	2,442,709.19	11,265.21	527,821.22	17.70%
565 - County Jail	2,872,533.81	241,695.32	2,264,000.55	14,137.46	594,395.80	20.69%
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	12,680.04	0.00	2,540.88	16.69%
575 - Juvenile Probation	49,000.00	0.00	49,000.00	0.00	0.00	0.00%
580 - DPS	39,203.62	3,196.50	32,614.61	0.00	6,589.01	16.81%
611 - Road & Bridge	3,555,972.26	441,495.65	2,551,338.78	199,616.96	805,016.52	22.64%
625 - Right of Way	0.00	0.00	0.00	0.00	0.00	0.00%
633 - Allocations to Organizations	29,600.00	2,100.00	18,850.00	0.00	10,750.00	36.32%
642 - Indigent Health	189,700.00	9,129.91	49,437.20	0.00	140,262.80	73.94%
650 - County Library	237,489.44	17,382.20	211,724.02	411.84	25,353.58	10.68%
655 - Historical Commission	0.00	0.00	0.00	0.00	0.00	0.00%
665 - Extension Service	44,143.09	1,916.88	25,927.31	138.29	18,077.49	40.95%
685 - Waste Disposal	10,000.00	0.00	7,907.47	0.00	2,092.53	20.93%
703 - Infrastructure Storm Water	0.00	0.00	41.54	0.00	-41.54	0.00%
706 - County Match	0.00	9.20	82.98	0.00	-82.98	0.00%

Auditor's Budget Report

For Fiscal: 2024-2025 Period Ending: 07/31/2025

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	1,540,252.19	13,669,399.78	303,293.03	5,613,264.87	28.66%
Fund: 100 - GENERAL FUND Surplus (Deficit):	-162,109.36	-929,222.88	7,014,223.67	-311,773.73	6,864,559.30	4,234.52%

Auditor's Budget Report

For Fiscal: 2024-2025 Period Ending: 07/31/2025

Rev/Category/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	22,303.98	1,794,690.55	0.00	-826,465.45	31.53%
37 - Interest	28,844.00	2,612.17	36,903.75	0.00	8,059.75	-27.94%
38 - Miscellaneous Revenues	180,000.00	18,694.32	178,292.40	0.00	-1,707.60	0.95%
39 - Transfers In	0.00	0.00	0.00	0.00	0.00	0.00%
Revenue Surplus (Deficit):	2,830,000.00	43,610.47	2,009,886.70	0.00	-820,113.30	28.98%
Expense						
409 - Non-Departmental	2,830,000.00	401,333.81	2,730,515.70	0.00	99,484.30	3.52%
790 - Transfers	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	2,830,000.00	401,333.81	2,730,515.70	0.00	99,484.30	3.52%
Fund: 101 - INSURANCE CLAIMS Surplus (Deficit):	0.00	-357,723.34	-720,629.00	0.00	-720,629.00	0.00%
Report Surplus (Deficit):	-162,109.36	-1,286,946.22	6,293,594.67	-311,773.73	6,143,930.30	3,789.99%

Auditor's Budget Report

For Fiscal: 2024-2025 Period Ending: 07/31/2025

Fund Summary

Fund	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
100 - GENERAL FUND	-162,109.36	-929,222.88	7,014,223.67	-311,773.73	6,864,559.30
101 - INSURANCE CLAIMS	0.00	-357,723.34	-720,629.00	0.00	-720,629.00
Report Surplus (Deficit):	-162,109.36	-1,286,946.22	6,293,594.67	-311,773.73	6,143,930.30



Pooled Cash Report - Multiple Fiscals

Upshur County

For the Period Ending 7/31/2025

ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
CLAIM ON CASH				
<u>100-10000</u>	Claim on Pooled Cash - General Fund	25,384,873.08	(972,017.19)	24,412,855.89
<u>102-10000</u>	Claim on Pooled Cash - Salary Fund	2,094.14	1,193.15	3,287.29
<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	74,314.47	1,094.42	75,408.89
<u>201-10000</u>	Claim on Pooled Cash - Co. Records Mgmt & Presrv	82,987.03	462.51	83,449.54
<u>202-10000</u>	Claim on Pooled Cash - Law Library	(8,424.38)	2,196.94	(6,227.44)
<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	14,965.00	270.00	15,235.00
<u>216-10000</u>	Claim on Pooled Cash	39,312.99	1,308.78	40,621.77
<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	12,291.26	74.03	12,365.29
<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	34,757.30	139.53	34,896.83
<u>224-10000</u>	Claim on Pooled Cash - Co. Clerk Rec Mgmt	325,369.26	(426.84)	324,942.42
<u>225-10000</u>	Claim on Pooled Cash - Co. Clerk Rec Archive	39,661.79	5,235.10	44,896.89
<u>226-10000</u>	Claim on Pooled Cash - Election Contracts	42,551.44	(1,170.00)	41,381.44
<u>227-10000</u>	Claim on Pooled Cash - JP Court Technology	40,583.84	34.65	40,618.49
<u>228-10000</u>	Claim on Pooled Cash - JP Courthouse Security	28,950.40	175.92	29,126.32
<u>229-10000</u>	Claim on Pooled Cash - Judicial Education	7,412.11	50.00	7,462.11
<u>230-10000</u>	Claim on Pooled Cash - Court Initiated Guardianship	50,276.34	300.00	50,576.34
<u>231-10000</u>	Claim on Pooled Cash	49,552.78	1,255.40	50,808.18
<u>232-10000</u>	Claim on Pooled Cash	15,532.92	362.30	15,895.22
<u>233-10000</u>	Claim on Pooled Cash	15,316.10	(303.55)	15,012.55
<u>234-10000</u>	Claim on Pooled Cash	42,560.19	17.36	42,577.55
<u>235-10000</u>	Claim on Pooled Cash	10,369.56	2,420.02	12,789.58
<u>240-10000</u>	Claim on Pooled Cash - Tax Office VIT Interest Fun	17,072.86	68.54	17,141.40
<u>250-10000</u>	Claim on Pooled Cash - DA Forfeiture Fund	9,823.72	39.44	9,863.16
<u>251-10000</u>	Claim on Pooled Cash - DA Pretrial Intervention	21,937.21	1,000.00	22,937.21
<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	11,885.87	197.40	12,083.27
<u>271-10000</u>	Claim on Pooled Cash - Sheriff Federal Forfeitures	123,420.87	414.28	123,835.15
<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	(7,224.24)	(863.10)	(8,087.34)
<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	551.34	2.21	553.55
<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	138.97	0.56	139.53
<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)	0.00	(400.00)
<u>307-10000</u>	Claim on Pooled Cash	222,518.12	(41,180.16)	181,337.96

ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>308-10000</u>	Claim on Pooled Cash - Victim's Assistance Grant	15,311.40	0.00	15,311.40
<u>309-10000</u>	Claim on Pooled Cash-THC XII Grant	2,448,891.82	(286,536.61)	2,162,355.21
<u>310-10000</u>	Claim on Pooled Cash-HAVA Security Grant	122.19	0.49	122.68
<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	77,240.50	(15,337.32)	61,903.18
<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	70,589.19	(53,892.24)	16,696.95
<u>701-10000</u>	Claim on Pooled Cash - Child Safety	1,507.21	3.88	1,511.09
<u>702-10000</u>	Claim on Pooled Cash - Parks & Wildlife	4,083.90	0.00	4,083.90
<u>900-10000</u>	Claim on Pooled Cash - CSCD Basic	280,754.43	(10,494.76)	270,259.67
<u>901-10000</u>	Claim on Pooled Cash - CSCD 1 Comm Svc	36,178.34	(30,026.20)	6,152.14
<u>902-10000</u>	Claim on Pooled Cash - CSCD 2 Mental Health	6,523.51	(5,087.20)	1,436.31
<u>906-10000</u>	Claim on Pooled Cash - CSCD 6 Sex Offender Educa	17,327.03	(11,872.26)	5,454.77
<u>910-10000</u>	Claim on Pooled Cash - CSCD 10 Drug Offender Cla	8,052.00	(5,050.00)	3,002.00
<u>949-10000</u>	Claim on Pooled Cash - CSCD Local Fees	442,582.41	1,085.00	443,667.41
<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	133,214.38	918.92	134,133.30
<u>958-10000</u>	Claim on Pooled Cash - Juvenile Title IV-E	260,216.45	1,044.60	261,261.05
<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	23,468.54	(12,966.65)	10,501.89
<u>961-10000</u>	Claim on Pooled Cash - Juvenile Community Progra	73,084.86	(2,294.39)	70,790.47
<u>962-10000</u>	Claim on Pooled Cash - Juvenile Pre & Post Adjudic	(45,914.17)	0.00	(45,914.17)
<u>963-10000</u>	Claim on Pooled Cash - Juvenile Commitment Diver	5,999.05	(8,850.00)	(2,850.95)
<u>964-10000</u>	Claim on Pooled Cash - Juvenile Mental Health	51,081.92	(5,930.70)	45,151.22
<u>965-10000</u>	Claim on Pooled Cash	10,153.78	(1,314.14)	8,839.64
<u>969-10000</u>	Claim on Pooled Cash - Juvenile Local Funding	(23,843.97)	(2,827.16)	(26,671.13)
TOTAL CLAIM ON CASH		<u>30,962,877.02</u>	<u>(1,447,075.04)</u>	<u>29,515,801.98</u>

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	960,948.72	(754,090.86)	206,857.86
<u>999-10301</u>	Pooled Cash Holding - FNB	568,350.09	48.27	568,398.36
<u>999-10305</u>	Payroll Clearing - FNB	10,552.00	6.49	10,558.49
<u>999-10307</u>	Unclaimed Property - FNB	15,238.88	1.25	15,240.13
<u>999-10400</u>	Texpool Operating	29,408,985.94	(693,040.19)	28,715,945.75
TOTAL: Cash in Bank		<u>30,962,877.02</u>	<u>(1,447,075.04)</u>	<u>29,515,801.98</u>

TOTAL CASH IN BANK

30,962,877.02 (1,447,075.04) 29,515,801.98

DUE TO OTHER FUNDS

<u>999-26000</u>	Due To Other Funds	30,962,877.02	(1,447,075.04)	29,515,801.98
------------------	--------------------	---------------	----------------	---------------

TOTAL DUE TO OTHER FUNDS

30,962,877.02 (1,447,075.04) 29,515,801.98

Claim on Cash	29,515,801.98	Claim on Cash	29,515,801.98	Cash in Bank	29,515,801.98
Cash in Bank	29,515,801.98	Due To Other Funds	29,515,801.98	Due To Other Funds	29,515,801.98
Difference	<u>0.00</u>	Difference	<u>0.00</u>	Difference	<u>0.00</u>