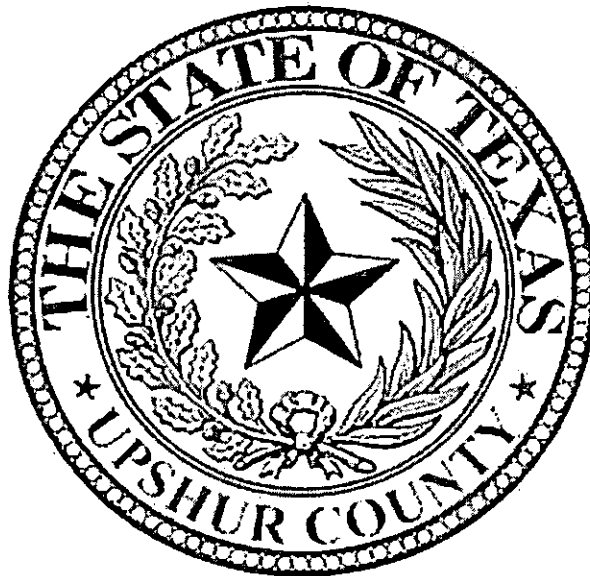


UPSHUR COUNTY, TEXAS
AUDITOR'S REPORT
MONTHLY UNAUDITED FINANCIAL REPORT
FY 2026



For the Month Ended

March 31, 2026

UPSHUR COUNTY, TEXAS
 AUDITOR'S REPORT
 MONTHLY UNAUDITED FINANCIAL REPORT
 FY 2026

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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

April 9, 2026
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 March 1, 2026 through March 31, 2026. 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 black ink, 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 March 31, 2026 we have 6 months or 50.00 % of the year remaining

General Fund Revenue:

Total budgeted revenue for the General Fund is \$ 20,238,479. 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 to meet our budgeted expenditures.

- Current Taxes and penalties- FY 26 Budget is \$ 15,070,204 which is 75% of total budget

Through 03/31/2026 we have collected \$ 14.1 million or 93% of budget. Receipts have started to decline, we received \$ 417K in March 26 2026, and to meet budget we must receive \$ 1 million over the next 6 months. Additionally, we are slightly below last year's collections at the same period.

- County Sales Tax- FY 26 Budget is \$ 1,800,000 which is 8.9% of total budget

Through 03/31/2026 we have collected \$ 1.04 million or 58% of budget which means we are just slightly above projected budget.

- DMV and Tax.Assessor Fees- FY 26 Budget \$ 1.02M which is 6% of total budget

The Texas Comptroller remits a portion of the vehicle registration fee which we typically start receiving in January. Through March 31, we have received \$ 361K and have no slightly exceeded budget.

General Fund Expense:

- With the following exceptions, all departments are at or above 50.00 % of their remaining budget:

- Non-Departmental- In March I transferred what was budgeted in the General Fund Contingency for the County Courthouse Renovation Match to the THC Grant in the amount of \$ 1.7 million.
- Computer- Six annual software maintenance fees were paid in October.
- JP # 2- Leave and Excess Com were paid out for the retiring JP Clerk.
- Elections- The annual software maintenance was paid to Hart in November.
- Tax Assessor- payments to Peregrine Services for printing and mailing of tax statements totaled \$ 25K in March.
- Sheriff's Office- OSS subscription services paid for the annual fee in October and hotel lodging for training for Public Information Officer was paid in November. Additionally, the Sheriff's Office purchased 3 vehicles expending most of the budgeted amount in December and January.
- Dispatch- Leave/Excess Comp is at \$ 47K, and has exceeded the annual budget of \$ 45K.
- Library- total budget for Library materials is \$ 46,500. Through March 31, the library has expended 27K or 60% of total budget.

Insurance Fund

The Insurance Fund continues to be a MAJOR problem!

As of March 31, 2026 claims paid totaled \$ 1.86 million which is 94% of the annual budget. Additionally, we paid \$ 250K in March. If claims continue at this pace we are still on track to incur approx. \$ 4 million in claims expense, which is \$ 2 million over budget.

Prescription costs continue to show a slight decline and total \$ 300K as of 03/31/2026, which if this rate remains consistent projected prescription costs will be approx. \$ 50 K over budget.

Based on information received from EBC many claims pertaining to our high claim employees will continue through the remainder of the fiscal year.

We currently have 4 employees whose claims have exceeded the specific deductible of \$ 75K.

In addition, we have 7 other employees whose claims total \$ 305 K to date.

Pooled Cash Report

As of March 31, total Cash Balance in all accounts combined (excluding the Insurance Fund and School Funds) was \$ 35,255,272.37 of this amount \$ 27,650,813.93 belongs to the General Fund and \$ 7,604,458.44 belongs to our Dedicated Funds (Grants, CSCD, Juvenile Probation, and legally dedicated funds.)



Upshur County

Auditor's Budget Report

Account Summary

For Fiscal: 2025-2026 Period Ending: 03/31/2026

	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	15,070,204.00	417,274.88	14,071,653.19	0.00	-998,550.81	6.63 %
<u>100-300-3010</u> Penalties & Interest	230,000.00	48,334.64	167,524.15	0.00	-62,475.85	27.16 %
RevCategory: 30 - Property Taxes Total:	15,300,204.00	465,609.52	14,239,177.34	0.00	-1,061,026.66	6.93%
RevCategory: 31 - DMV Fees						
<u>100-310-3100</u> Motor Vehicle Registration	360,000.00	110,108.19	361,186.57	0.00	1,186.57	100.33 %
<u>100-310-3110</u> Auto R&B \$10 Fee	380,000.00	40,590.00	192,740.00	0.00	-187,260.00	49.28 %
<u>100-310-3120</u> Tax Assessor's Portion	280,000.00	15,555.55	71,475.23	0.00	-208,524.77	74.47 %
RevCategory: 31 - DMV Fees Total:	1,020,000.00	166,253.74	625,401.80	0.00	-394,598.20	38.69%
RevCategory: 32 - Other Taxes, Licenses & Permits						
<u>100-320-3200</u> County Sales Tax	1,800,000.00	141,177.72	1,044,560.22	0.00	-755,439.78	41.97 %
<u>100-320-3210</u> Mixed Drink Tax	30,000.00	0.00	15,775.37	0.00	-14,224.63	47.42 %
<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	5,000.00	345.93	1,055.97	0.00	-3,944.03	78.88 %
<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	762.50	3,157.50	0.00	-2,842.50	47.38 %
<u>100-320-3250</u> Waste Disposal Fees	4,000.00	665.00	2,960.00	0.00	-1,040.00	26.00 %
<u>100-320-3260</u> Game Room Permit Fees	10,000.00	0.00	1,000.00	0.00	-9,000.00	90.00 %
RevCategory: 32 - Other Taxes, Licenses & Permit	1,855,000.00	142,951.15	1,068,509.06	0.00	-786,490.94	42.40%
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	30,026.53	0.00	-21,973.47	42.26 %
<u>100-330-3313</u> Lateral Road	36,000.00	0.00	36,403.84	0.00	403.84	101.12 %
<u>100-330-3314</u> Juror Reimb from State	11,000.00	1,352.00	5,554.00	0.00	-5,446.00	49.51 %
<u>100-330-3315</u> Tobacco Settlement Funds	6,000.00	0.00	0.00	0.00	-6,000.00	100.00 %
<u>100-330-3316</u> Salary Supplement County Judge	34,650.00	0.00	14,825.00	0.00	-19,825.00	57.22 %
<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	9,166.66	0.00	-18,333.34	66.67 %
<u>100-330-3321</u> Other State Grant Revenue	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	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	2,560.00	0.00	160.00	106.67 %
<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:	193,550.00	1,352.00	98,536.03	0.00	-95,013.97	49.09%
RevCategory: 34 - Reimbursements						
<u>100-340-3400</u> Out of County Prisoners	180,000.00	1,903.03	181,169.63	0.00	1,169.63	100.65 %
<u>100-340-3410</u> Prisoner Medical	12,000.00	1,333.78	7,894.78	0.00	-4,105.22	34.21 %
<u>100-340-3420</u> Prisoner Phone	73,000.00	0.00	76,279.31	0.00	3,279.31	104.49 %
<u>100-340-3430</u> Resource Officers	538,325.71	19,938.00	264,178.50	0.00	-274,147.21	50.93 %

Auditor's Budget Report

For Fiscal: 2025-2026 Period Ending: 03/31/2026

	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
<u>100-340-3440</u> Marion County ProRata	14,000.00	1,727.61	9,481.96	0.00	-4,518.04	32.27 %
<u>100-340-3450</u> Attorney Fees	20,000.00	4,250.97	11,272.52	0.00	-8,727.48	43.64 %
<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	1,000.00	9,999.74	0.00	-40,000.26	80.00 %
<u>100-340-3480</u> Restitution	4,000.00	0.00	0.00	0.00	-4,000.00	100.00 %
<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	46,800.00	3,900.00	23,400.00	0.00	-23,400.00	50.00 %
RevCategory: 34 - Reimbursements Total:	938,125.71	34,053.39	583,676.44	0.00	-354,449.27	37.78%
RevCategory: 35 - Fees & Fines						
<u>100-350-3500</u> County Judge Fee	800.00	78.00	320.00	0.00	-480.00	60.00 %
<u>100-350-3501</u> Sheriff Fee	68,000.00	7,635.26	35,577.93	0.00	-32,422.07	47.68 %
<u>100-350-3502</u> County Clerk Fee	260,000.00	33,084.44	141,488.60	0.00	-118,511.40	45.58 %
<u>100-350-3503</u> Vital Statistics Fee	2,500.00	227.00	1,154.00	0.00	-1,346.00	53.84 %
<u>100-350-3504</u> Tax Assessor Collector Fee	96,000.00	1,548.33	39,951.80	0.00	-56,048.20	58.38 %
<u>100-350-3505</u> District Attorney Fee	1,600.00	327.92	1,251.65	0.00	-348.35	21.77 %
<u>100-350-3506</u> District Clerk Fee	70,000.00	10,925.28	49,200.78	0.00	-20,799.22	29.71 %
<u>100-350-3507</u> Jury Fees Fee	2,000.00	53.21	255.78	0.00	-1,744.22	87.21 %
<u>100-350-3508</u> Court Reporter Fees	12,000.00	2,768.84	10,299.06	0.00	-1,700.94	14.17 %
<u>100-350-3509</u> Addl Court Cost T.C. 542.403	2,000.00	458.08	1,814.56	0.00	-185.44	9.27 %
<u>100-350-3510</u> JP Miscellaneous Fees	6,000.00	1,432.43	5,719.45	0.00	-280.55	4.68 %
<u>100-350-3515</u> Constable #1 Service Fees	4,000.00	654.00	4,380.00	0.00	380.00	109.50 %
<u>100-350-3516</u> Constable #2 Service Fees	5,000.00	1,050.00	3,950.00	0.00	-1,050.00	21.00 %
<u>100-350-3517</u> Constable #3 Service Fees	6,000.00	500.00	4,475.00	0.00	-1,525.00	25.42 %
<u>100-350-3518</u> Constable #4 Service Fees	7,000.00	500.00	1,850.00	0.00	-5,150.00	73.57 %
<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	8,227.78	0.00	-4,572.22	35.72 %
<u>100-350-3521</u> Time Payment Fee - County 1/2	500.00	0.00	72.80	0.00	-427.20	85.44 %
<u>100-350-3523</u> Warrant Fees	16,000.00	609.91	5,177.63	0.00	-10,822.37	67.64 %
<u>100-350-3524</u> Judiciary Fund County	300.00	11.63	31.70	0.00	-268.30	89.43 %
<u>100-350-3525</u> District Court Fines	50,000.00	4,814.00	28,834.00	0.00	-21,166.00	42.33 %
<u>100-350-3526</u> Library Fines	1,000.00	64.00	624.75	0.00	-375.25	37.53 %
<u>100-350-3527</u> Justice of Peace #1 Fines	86,000.00	27,208.35	87,885.19	0.00	1,885.19	102.19 %
<u>100-350-3528</u> Justice of Peace #2 Fines	49,000.00	14,486.07	32,423.94	0.00	-16,576.06	33.83 %
<u>100-350-3529</u> Justice of Peace #3 Fines	25,000.00	3,315.99	13,792.23	0.00	-11,207.77	44.83 %
<u>100-350-3530</u> Justice of Peace #4 Fines	28,000.00	5,889.18	17,158.10	0.00	-10,841.90	38.72 %
<u>100-350-3531</u> County Court Fines	15,000.00	2,897.67	11,594.14	0.00	-3,405.86	22.71 %
<u>100-350-3532</u> Bond Forfeitures	500.00	3,500.00	9,500.00	0.00	9,000.00	1,900.00 %
<u>100-350-3533</u> Truancy Court Cost \$50	5,000.00	1,375.26	4,781.14	0.00	-218.86	4.38 %
<u>100-350-3534</u> Administrative Transaction Fees	2,500.00	548.39	2,198.43	0.00	-301.57	12.06 %
<u>100-350-3535</u> Omni Fees	2,500.00	1,048.00	2,079.55	0.00	-420.45	16.82 %
<u>100-350-3536</u> County Speciality Court Acct	2,000.00	587.86	2,908.88	0.00	908.88	145.44 %
<u>100-350-3537</u> Book Replacement Fees	0.00	21.00	236.00	0.00	236.00	0.00 %
RevCategory: 35 - Fees & Fines Total:	839,500.00	127,620.10	529,214.87	0.00	-310,285.13	36.96%
RevCategory: 37 - Interest						
<u>100-370-3700</u> Interest	50,000.00	100,352.62	510,239.95	0.00	460,239.95	1,020.48 %
RevCategory: 37 - Interest Total:	50,000.00	100,352.62	510,239.95	0.00	460,239.95	920.48%
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	0.00	0.00	320.00	0.00	320.00	0.00 %
<u>100-380-3802</u> Royalties	2,000.00	301.16	1,321.23	0.00	-678.77	33.94 %
<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	52,742.50	-3,435.41	18,878.37	-2,170.00	-36,034.13	68.32 %
RevCategory: 38 - Miscellaneous Revenues Total:	54,842.50	-3,134.25	20,519.60	-2,170.00	-36,492.90	66.54%
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: 2025-2026 Period Ending: 03/31/2026

	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: 39 - Transfers In Total:	0.00	0.00	0.00	0.00	0.00	0.00%
Revenue Total:	20,251,222.21	1,035,058.27	17,675,275.09	-2,170.00	-2,578,117.12	12.73%
Expense						
Department: 401 - Commissioner's Court						
100-401-1000 Salary Elected Official	217,990.08	18,065.84	108,395.04	0.00	109,595.04	50.28%
100-401-1200 Salary Regular Employee	35,197.20	0.00	0.00	0.00	35,197.20	100.00%
100-401-1300 Part Time Employee	0.00	307.05	7,062.15	0.00	-7,062.15	0.00%
100-401-1400 Longevity	720.00	0.00	0.00	0.00	720.00	100.00%
100-401-1900 Salary Supplements	37,650.00	2,887.50	17,325.00	0.00	20,325.00	53.98%
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	22,304.13	1,586.75	9,919.82	0.00	12,384.31	55.52%
100-401-2300 Retirement Match	22,333.29	1,562.61	9,820.33	0.00	12,512.96	56.03%
100-401-3010 Office Supplies	400.00	38.88	38.88	0.00	361.12	90.28%
100-401-4230 Bonds	250.00	0.00	50.00	0.00	200.00	80.00%
100-401-4499 Legal Ads & Notices	1,500.00	253.50	499.50	0.00	1,000.50	66.70%
100-401-4502 Educational Expense	10,000.00	300.00	2,668.50	0.00	7,331.50	73.32%
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:	351,474.70	25,002.13	158,957.22	0.00	192,517.48	54.77%
Department: 403 - County Clerk						
100-403-1000 Salary Elected Official	53,942.40	4,495.20	26,971.20	0.00	26,971.20	50.00%
100-403-1200 Salary Regular Employee	168,000.00	11,200.00	68,600.00	0.00	99,400.00	59.17%
100-403-1300 Part-Time Employees	0.00	0.00	0.00	0.00	0.00	0.00%
100-403-1400 Longevity	1,340.00	96.00	550.00	0.00	790.00	58.96%
100-403-1960 Leave Time / Excess Comp Paid	1,000.00	0.00	0.00	0.00	1,000.00	100.00%
100-403-2200 FICA Taxes	17,081.10	1,155.10	7,030.12	0.00	10,050.98	58.84%
100-403-2300 Retirement Match	17,103.43	1,160.66	7,108.83	0.00	9,994.60	58.44%
100-403-3010 Office Supplies	8,000.00	372.23	3,261.75	0.00	4,738.25	59.23%
100-403-3035 Remote Birth Certificates	2,400.00	148.23	710.04	0.00	1,689.96	70.42%
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	50.00	1,721.80	0.00	2,278.20	56.96%
100-403-4503 Education- non-elected employees	2,000.00	50.00	1,281.60	0.00	718.40	35.92%
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:	275,443.93	18,727.42	117,717.34	0.00	157,726.59	57.26%
Department: 405 - Veterans						
100-405-1300 Part-Time Employee	11,856.00	864.50	3,890.25	0.00	7,965.75	67.19%
100-405-2200 FICA	906.98	66.14	297.61	0.00	609.37	67.19%
100-405-2300 Retirement	908.17	63.54	287.75	0.00	620.42	68.32%
100-405-4502 Educational Expense	1,000.00	0.00	585.30	0.00	414.70	41.47%
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:	15,196.15	994.18	5,060.91	0.00	10,135.24	66.70%
Department: 406 - Emergency Management						
100-406-1300 Part Time Employee	26,400.00	2,200.00	13,200.00	0.00	13,200.00	50.00%
100-406-1960 Excess Comp	0.00	0.00	0.00	0.00	0.00	0.00%
100-406-2200 FICA Taxes	2,019.60	168.30	1,009.80	0.00	1,009.80	50.00%
100-406-2300 Retirement Match	2,022.24	161.70	976.14	0.00	1,046.10	51.73%
100-406-3200 Gasoline	1,200.00	0.00	172.46	0.00	1,027.54	85.63%
100-406-3420 Vehicle Repair & Maintenance	2,000.00	0.00	0.00	0.00	2,000.00	100.00%
100-406-3430 Equipment Repair & Maintenance	2,500.00	0.00	0.00	0.00	2,500.00	100.00%
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%

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<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	36,641.84	2,530.00	15,358.40	0.00	21,283.44	58.09%
Department: 409 - Non-Departmental						
<u>100-409-1700</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	22,500.00	1,675.00	10,050.00	0.00	12,450.00	55.33 %
<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	1,721.25	123.51	-22,382.55	0.00	24,103.80	1,400.37 %
<u>100-409-2300</u> Retirement Match	1,723.50	123.20	-21,745.19	0.00	23,468.69	1,361.69 %
<u>100-409-2400</u> Workers' Comp	160,225.00	38,127.89	107,124.93	0.00	53,100.07	33.14 %
<u>100-409-2500</u> Unemployment Comp	19,000.00	1,120.75	6,542.11	0.00	12,457.89	65.57 %
<u>100-409-3015</u> Bank Fees	100.00	0.00	-29.23	0.00	129.23	129.23 %
<u>100-409-3080</u> Postage	46,000.00	4,275.01	37,908.26	0.00	8,091.74	17.59 %
<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	7,019.48	0.00	1,280.52	15.43 %
<u>100-409-3508</u> Penalties and Interest	0.00	0.00	271.09	0.00	-271.09	0.00 %
<u>100-409-4010</u> Petit Jury	500.00	0.00	0.00	0.00	500.00	100.00 %
<u>100-409-4140</u> Omnibase JP Collection Services	3,000.00	97.08	457.08	0.00	2,542.92	84.76 %
<u>100-409-4160</u> Audit & Accounting Fees	35,700.00	0.00	0.00	0.00	35,700.00	100.00 %
<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	0.00	15,210.00	0.00	30,790.00	66.93 %
<u>100-409-4200</u> Property & General Liability Insurance	311,430.00	121,455.00	201,866.00	0.00	109,564.00	35.18 %
<u>100-409-4410</u> Service Agreements	6,000.00	916.61	3,332.71	0.00	2,667.29	44.45 %
<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>100-409-4494</u> Contract Services- Mitigation	100,000.00	0.00	50,926.85	34,656.53	14,416.62	14.42 %
<u>100-409-4495</u> Contracted Services	26,000.00	0.00	3,163.90	2,882.20	19,953.90	76.75 %
<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	1,360.00	0.00	9,740.00	87.75 %
<u>100-409-4700</u> Lease Payments	30,000.00	4,631.67	15,808.77	0.00	14,191.23	47.30 %
<u>100-409-4811</u> Indigent Cemetery Costs	10,500.00	1,590.00	3,180.00	0.00	7,320.00	69.71 %
<u>100-409-4955</u> Contingency	300,000.00	0.00	10,834.08	13,958.50	275,207.42	91.74 %
<u>100-409-4956</u> Contingency-Court Renovation Match	0.00	0.00	0.00	44,062.00	-44,062.00	0.00 %
<u>100-409-4957</u> Capital Murder Contingency	145,000.00	0.00	0.00	0.00	145,000.00	100.00 %
<u>100-409-4958</u> Capital Improvement Contingency	10,000.00	0.00	0.00	0.00	10,000.00	100.00 %
<u>100-409-4959</u> Transfer to TRC Grant-County Match	2,030,166.35	1,700,000.00	1,700,000.00	0.00	330,166.35	16.26 %
<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	422.90	422.90	0.00	577.10	57.71 %
<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	5,673.44	14,720.08	0.00	35,279.92	70.56 %
<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:	3,386,467.60	1,880,232.06	2,146,041.27	95,559.23	1,144,867.10	33.81%
Department: 410 - Tele Communications						
<u>100-410-4330</u> Local Telephone Service	113,000.00	7,027.59	45,177.02	0.00	67,822.98	60.02 %
<u>100-410-4335</u> Cell Phone Service	6,000.00	421.53	2,101.22	0.00	3,898.78	64.98 %
Department: 410 - Tele Communications Total:	119,000.00	7,449.12	47,278.24	0.00	71,721.76	60.27%
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	537,391.00	434.88	440,018.32	0.00	97,372.68	18.12 %
<u>100-411-4490</u> Software Implementation Costs	183,748.33	0.00	7,500.00	0.00	176,248.33	95.92 %
<u>100-411-4495</u> Contracted Services	60,000.00	5,000.00	35,000.00	0.00	25,000.00	41.67 %
<u>100-411-5200</u> Computer Equipment	60,000.00	10,689.01	32,455.50	104.95	27,439.55	45.73 %
<u>100-411-5250</u> Computer Software	5,000.00	0.00	3,062.60	0.00	1,937.40	38.75 %
<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:	846,139.33	16,123.89	518,036.42	104.95	327,997.96	38.76%
Department: 426 - County Court						
<u>100-426-1200</u> Salary-Regular Employee	46,800.00	3,900.00	23,400.00	0.00	23,400.00	50.00 %

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<u>100-426-1400</u> Longevity	720.00	60.00	360.00	0.00	360.00	50.00 %
<u>100-426-1960</u> Leave Time / Excess Comp Paid	10,000.00	1,036.71	5,625.76	0.00	4,374.24	43.74 %
<u>100-426-2200</u> FICA Taxes	4,400.28	362.99	2,132.52	0.00	2,267.76	51.54 %
<u>100-426-2300</u> Retirement Match	4,406.03	367.25	2,173.33	0.00	2,232.70	50.67 %
<u>100-426-3010</u> Office Supplies	1,500.00	0.00	0.00	0.00	1,500.00	100.00 %
<u>100-426-3095</u> Books & Publications	400.00	0.00	117.00	0.00	283.00	70.75 %
<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	900.00	6,575.00	0.00	5,425.00	45.21 %
<u>100-426-4110</u> Senate Bill 7 Appointments	50,000.00	750.00	10,937.50	0.00	39,062.50	78.13 %
<u>100-426-4135</u> Court Costs & Services	9,000.00	1,505.14	6,275.14	0.00	2,724.86	30.28 %
<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	0.00	0.00	1,500.00	100.00 %
<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:	145,926.31	8,882.09	57,796.25	0.00	88,130.06	60.39%
Department: 435 - 115th District Court						
<u>100-435-1100</u> Salary Appointed Official	82,000.08	7,083.34	42,500.04	0.00	39,500.04	48.17 %
<u>100-435-1200</u> Salary Regular Employees	80,570.40	6,489.20	39,021.60	0.00	41,548.80	51.57 %
<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	1,300.00	108.00	636.00	0.00	664.00	51.08 %
<u>100-435-1500</u> Peace Officer Certification Pay	2,700.00	225.00	1,350.00	0.00	1,350.00	50.00 %
<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	12,742.64	1,041.22	6,252.97	0.00	6,489.67	50.93 %
<u>100-435-2300</u> Retirement Match	12,759.30	1,022.06	6,168.96	0.00	6,590.34	51.65 %
<u>100-435-3010</u> Office Supplies	1,500.00	0.00	414.42	0.00	1,085.58	72.37 %
<u>100-435-3090</u> Post Office Box Rental	120.00	0.00	106.00	0.00	14.00	11.67 %
<u>100-435-3095</u> Books & Publications	22,000.00	0.00	6,818.44	0.00	15,181.56	69.01 %
<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	2,738.00	0.00	26,262.00	90.56 %
<u>100-435-4011</u> Grand Jury	10,000.00	0.00	3,440.00	0.00	6,560.00	65.60 %
<u>100-435-4013</u> Visiting Judge	1,000.00	0.00	221.20	0.00	778.80	77.88 %
<u>100-435-4015</u> Sub Court Reporter	5,000.00	425.00	2,125.00	0.00	2,875.00	57.50 %
<u>100-435-4110</u> Senate Bill 7 Appointments	150,000.00	3,875.00	57,169.20	0.00	92,830.80	61.89 %
<u>100-435-4120</u> Court Appointed Atty - Civil	110,000.00	2,146.50	55,011.50	0.00	54,988.50	49.99 %
<u>100-435-4125</u> Capital Murder Trial Expenses	50,000.00	0.00	24,255.40	0.00	25,744.60	51.49 %
<u>100-435-4135</u> Court Costs & Services	5,000.00	0.00	545.90	0.00	4,454.10	89.08 %
<u>100-435-4145</u> Transcripts	7,000.00	0.00	3,420.00	0.00	3,580.00	51.14 %
<u>100-435-4150</u> Juror Expenses	500.00	0.00	0.00	0.00	500.00	100.00 %
<u>100-435-4185</u> Psychological Evaluations	10,000.00	0.00	7,937.50	0.00	2,062.50	20.63 %
<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	2,000.00	0.00	0.00	0.00	2,000.00	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	5,000.00	0.00	0.00	0.00	5,000.00	100.00 %
Department: 435 - 115th District Court Total:	600,592.42	22,415.32	260,132.13	0.00	340,460.29	56.69%
Department: 450 - District Clerk						
<u>100-450-1000</u> Salary Elected Official	53,942.40	4,495.20	26,971.20	0.00	26,971.20	50.00 %
<u>100-450-1200</u> Salary Regular Employee	155,952.00	13,346.00	80,076.00	0.00	75,876.00	48.65 %
<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	318.00	24.00	132.00	0.00	186.00	58.49 %
<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	1,500.00	0.00	0.00	0.00	1,500.00	100.00 %
<u>100-450-2200</u> FICA Taxes	16,081.25	1,324.14	7,944.00	0.00	8,137.25	50.60 %
<u>100-450-2300</u> Retirement Match	16,217.17	1,313.10	7,925.94	0.00	8,291.23	51.13 %
<u>100-450-3010</u> Office Supplies	13,000.00	1,795.88	4,848.79	0.00	8,151.21	62.70 %
<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	0.00	0.00	500.00	100.00 %
<u>100-450-4502</u> Educational Expense	2,200.00	0.00	0.00	0.00	2,200.00	100.00 %

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<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:	264,635.82	22,298.32	128,047.93	0.00	136,587.89	51.61%
Department: 451 - Justice of the Peace #1						
<u>100-451-1000</u> Salary Elected Official	47,242.00	3,936.84	23,621.04	0.00	23,620.96	50.00 %
<u>100-451-1200</u> Salary Regular Employee	66,000.00	5,500.00	33,000.00	0.00	33,000.00	50.00 %
<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	846.00	72.00	414.00	0.00	432.00	51.06 %
<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	1,000.00	0.00	280.25	0.00	719.75	71.98 %
<u>100-451-2200</u> FICA Taxes	8,804.23	690.62	4,148.73	0.00	4,655.50	52.88 %
<u>100-451-2300</u> Retirement Match	8,815.74	698.90	4,238.33	0.00	4,577.41	51.92 %
<u>100-451-3010</u> Office Supplies	2,500.00	0.00	133.49	239.80	2,126.71	85.07 %
<u>100-451-4230</u> Bonds	250.00	0.00	0.00	0.00	250.00	100.00 %
<u>100-451-4502</u> Educational Expense	2,000.00	0.00	600.00	0.00	1,400.00	70.00 %
<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	0.00	0.00	300.00	100.00 %
Department: 451 - Justice of the Peace #1 Total:	137,757.97	10,898.36	66,435.84	239.80	71,082.33	51.60%
Department: 452 - Justice of the Peace #2						
<u>100-452-1000</u> Salary Elected Official	49,642.00	4,136.84	24,821.04	0.00	24,820.96	50.00 %
<u>100-452-1200</u> Salary Regular Employee	34,705.68	4,338.21	21,617.86	0.00	13,087.82	37.71 %
<u>100-452-1300</u> Part-Time Employee	5,300.00	0.00	0.00	0.00	5,300.00	100.00 %
<u>100-452-1400</u> Longevity	498.00	20.00	220.00	0.00	278.00	55.82 %
<u>100-452-1960</u> Leave Time / Excess Comp Paid	100.00	1,468.68	1,468.68	0.00	-1,368.68	-1,368.68 %
<u>100-452-2200</u> FICA Taxes	6,774.73	741.79	3,539.99	0.00	3,234.74	47.75 %
<u>100-452-2300</u> Retirement Match	6,912.82	732.34	3,556.48	0.00	3,356.34	48.55 %
<u>100-452-3010</u> Office Supplies	2,500.00	877.89	1,249.87	225.00	1,025.13	41.01 %
<u>100-452-4230</u> Bonds	250.00	0.00	0.00	0.00	250.00	100.00 %
<u>100-452-4502</u> Educational Expense	2,000.00	0.00	934.40	0.00	1,065.60	53.28 %
<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:	108,968.23	12,315.75	57,478.32	225.00	51,264.91	47.05%
Department: 453 - Justice of the Peace #3						
<u>100-453-1000</u> Salary Elected Official	47,242.00	3,936.84	23,621.04	0.00	23,620.96	50.00 %
<u>100-453-1200</u> Salary Regular Employee	33,600.00	2,800.00	16,800.00	0.00	16,800.00	50.00 %
<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	324.00	20.00	102.00	0.00	222.00	68.52 %
<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	6,209.20	505.58	3,032.13	0.00	3,177.07	51.17 %
<u>100-453-2300</u> Retirement Match	6,217.32	496.62	2,996.70	0.00	3,220.62	51.80 %
<u>100-453-3010</u> Office Supplies	2,000.00	0.00	378.15	0.00	1,621.85	81.09 %
<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	0.00	0.00	250.00	100.00 %
<u>100-453-4502</u> Educational Expense	2,000.00	0.00	500.00	0.00	1,500.00	75.00 %
<u>100-453-4520</u> Local Travel Reimbursement	850.00	39.15	201.15	0.00	648.85	76.34 %
<u>100-453-4600</u> Assoc & Organization Dues	250.00	0.00	115.00	0.00	135.00	54.00 %
Department: 453 - Justice of the Peace #3 Total:	98,942.52	7,798.19	47,746.17	0.00	51,196.35	51.74%
Department: 454 - Justice of the Peace #4						
<u>100-454-1000</u> Salary Elected Official	47,242.00	3,936.84	23,621.04	0.00	23,620.96	50.00 %
<u>100-454-1200</u> Salary Regular Employee	33,600.00	2,800.00	16,800.00	0.00	16,800.00	50.00 %
<u>100-454-1400</u> Longevity	324.00	0.00	0.00	0.00	324.00	100.00 %
<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	6,247.45	495.68	2,983.04	0.00	3,264.41	52.25 %
<u>100-454-2300</u> Retirement Match	6,255.62	495.16	2,989.14	0.00	3,266.48	52.22 %
<u>100-454-3010</u> Office Supplies	2,000.00	0.00	0.00	0.00	2,000.00	100.00 %

Auditor's Budget Report

For Fiscal: 2025-2026 Period Ending: 03/31/2026

	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
<u>100-454-4230</u> Bonds	250.00	0.00	0.00	0.00	250.00	100.00 %
<u>100-454-4502</u> Educational Expense	2,300.00	1,261.80	1,261.80	0.00	1,038.20	45.14 %
<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	70.00	0.00	230.00	76.67 %
<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:	99,019.07	8,989.48	47,725.02	0.00	51,294.05	51.80%
Department: 476 - District Attorney						
<u>100-476-1200</u> Salary Regular Employee	452,344.08	31,723.68	195,863.74	0.00	256,480.34	56.70 %
<u>100-476-1250</u> State Longevity	4,560.00	340.00	2,140.00	0.00	2,420.00	53.07 %
<u>100-476-1400</u> Longevity	3,740.00	306.00	1,810.00	0.00	1,930.00	51.60 %
<u>100-476-1600</u> Peace Officer Certification	2,700.00	225.00	1,350.00	0.00	1,350.00	50.00 %
<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	14,249.96	0.00	13,250.04	48.18 %
<u>100-476-1950</u> Elected DA Supplement	12,000.00	1,000.00	5,500.00	0.00	6,500.00	54.17 %
<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	37,549.57	2,649.28	16,323.46	0.00	21,226.11	56.53 %
<u>100-476-2300</u> Retirement Match	38,516.66	2,637.65	16,339.08	0.00	22,177.58	57.58 %
<u>100-476-3010</u> Office Supplies	10,919.20	29.95	4,196.33	61.39	6,661.48	61.01 %
<u>100-476-3095</u> Books & Publications	2,500.00	479.00	2,156.00	0.00	344.00	13.76 %
<u>100-476-3105</u> Investigative Expenses	11,500.00	498.00	2,092.00	0.00	9,408.00	81.81 %
<u>100-476-3200</u> Gasoline	2,760.00	127.87	793.82	0.00	1,966.18	71.24 %
<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	23,867.00	1,966.42	11,797.72	0.00	12,069.28	50.57 %
<u>100-476-4131</u> Cash Match V.A. Grant	6,000.00	380.41	2,286.36	0.00	3,713.64	61.89 %
<u>100-476-4132</u> Cash Match Travel & Training-V.A. Grant	400.00	0.00	0.00	0.00	400.00	100.00 %
<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	4,000.00	0.00	0.00	0.00	4,000.00	100.00 %
<u>100-476-4145</u> Transcripts	1,500.00	0.00	0.00	0.00	1,500.00	100.00 %
<u>100-476-4230</u> Bonds	500.00	0.00	50.00	0.00	450.00	90.00 %
<u>100-476-4502</u> Educational Expense	11,000.00	3,679.50	7,110.58	0.00	3,889.42	35.36 %
<u>100-476-4600</u> Assoc & Organization Dues	2,000.00	85.00	650.00	0.00	1,350.00	67.50 %
<u>100-476-5500</u> Vehicles	0.00	0.00	0.00	0.00	0.00	0.00 %
<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:	656,856.51	48,419.42	284,709.05	61.39	372,086.07	56.65%
Department: 490 - Elections						
<u>100-490-1100</u> Salary Appointed Official	49,600.08	4,133.34	24,800.04	0.00	24,800.04	50.00 %
<u>100-490-1200</u> Salary Regular Employee	33,600.00	2,800.00	16,800.00	0.00	16,800.00	50.00 %
<u>100-490-1300</u> PT Election Workers	12,480.00	480.00	2,748.00	0.00	9,732.00	77.98 %
<u>100-490-1400</u> Longevity	624.00	52.00	308.00	0.00	316.00	50.64 %
<u>100-490-1500</u> Election Workers	35,500.00	8,244.00	21,034.00	0.00	14,466.00	40.75 %
<u>100-490-1960</u> Leave Time / Excess Comp Paid	1,000.00	644.80	1,160.19	0.00	-160.19	-16.02 %
<u>100-490-2200</u> FICA Taxes	10,083.01	1,227.83	4,974.54	0.00	5,108.47	50.66 %
<u>100-490-2300</u> Retirement Match	7,453.49	596.10	3,388.15	0.00	4,065.34	54.54 %
<u>100-490-3040</u> Election Materials	10,000.00	1,899.92	4,345.70	0.00	5,654.30	56.54 %
<u>100-490-3049</u> Chapter 19 expenditures	10,000.00	0.00	4,098.83	0.00	5,901.17	59.01 %
<u>100-490-4502</u> Educational Expense	2,700.00	0.00	150.00	0.00	2,550.00	94.44 %
<u>100-490-4520</u> Local Travel Reimbursement	400.00	201.56	336.74	0.00	63.26	15.82 %
<u>100-490-4700</u> Equipment Payments	51,773.30	0.00	51,773.30	0.00	0.00	0.00 %
<u>100-490-4750</u> Facilities Lease	9,000.00	4,650.00	8,550.00	0.00	450.00	5.00 %
<u>100-490-5200</u> Computer Equipment	30,500.00	0.00	29,655.84	0.00	844.16	2.77 %
<u>100-490-6500</u> Interest-Equipment Lease	5,007.01	0.00	5,007.01	0.00	0.00	0.00 %
Department: 490 - Elections Total:	269,720.89	24,929.55	179,130.34	0.00	90,590.55	33.59%
Department: 495 - County Auditor						
<u>100-495-1100</u> Salary Appointed Official	72,000.00	6,000.00	36,000.00	0.00	36,000.00	50.00 %

Auditor's Budget Report

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	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
<u>100-495-1200</u> Salary Regular Employee	100,000.00	9,054.52	50,721.12	0.00	49,278.88	49.28 %
<u>100-495-1400</u> Longevity	1,764.00	144.00	864.00	0.00	900.00	51.02 %
<u>100-495-1960</u> Leave Time / Excess Comp Paid	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-495-2200</u> FICA Taxes	13,292.95	1,127.63	6,489.93	0.00	6,803.02	51.18 %
<u>100-495-2300</u> Retirement Match	13,310.32	1,064.04	6,423.42	0.00	6,886.90	51.74 %
<u>100-495-3010</u> Office Supplies	1,200.00	0.00	322.66	55.00	822.34	68.53 %
<u>100-495-3025</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	1,153.00	1,357.00	42.10	0.90	0.06 %
<u>100-495-4600</u> Assoc & Organization Dues	400.00	0.00	320.00	0.00	80.00	20.00 %
<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:	203,867.27	18,543.19	102,598.13	97.10	101,172.04	49.63%
Department: 497 - County Treasurer						
<u>100-497-1000</u> Salary Elected Official	53,942.40	4,495.20	26,971.20	0.00	26,971.20	50.00 %
<u>100-497-1200</u> Salary Regular Employee	120,400.00	10,033.32	58,884.57	0.00	61,515.43	51.09 %
<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	1,236.00	92.00	536.00	0.00	700.00	56.63 %
<u>100-497-1960</u> Leave Time / Excess Comp Paid	0.00	157.69	157.69	0.00	-157.69	0.00 %
<u>100-497-2200</u> FICA Taxes	13,431.75	1,075.58	6,302.58	0.00	7,129.17	53.08 %
<u>100-497-2300</u> Retirement Match	13,449.31	1,086.19	6,399.62	0.00	7,049.69	52.42 %
<u>100-497-3010</u> Office Supplies	4,200.00	72.77	2,583.06	0.00	1,616.94	38.50 %
<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	1,364.75	0.00	2,635.25	65.88 %
<u>100-497-4503</u> Educational Expense-Non-elected employ	4,944.00	0.00	0.00	0.00	4,944.00	100.00 %
<u>100-497-4520</u> Local Travel Reimbursement	350.00	0.00	60.33	0.00	289.67	82.75 %
<u>100-497-4600</u> Assoc & Organization Dues	250.00	0.00	295.00	0.00	-45.00	-18.00 %
Department: 497 - County Treasurer Total:	216,403.46	17,012.75	103,654.80	0.00	112,748.66	52.10%
Department: 499 - Tax Assessor						
<u>100-499-1000</u> Salary Elected Official	53,942.40	4,495.20	26,971.20	0.00	26,971.20	50.00 %
<u>100-499-1200</u> Salary Regular Employee	385,148.16	31,262.32	190,747.08	0.00	194,401.08	50.47 %
<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	3,568.00	288.00	1,706.00	0.00	1,862.00	52.19 %
<u>100-499-1960</u> Leave Time / Excess Comp Paid	350.00	0.00	0.00	0.00	350.00	100.00 %
<u>100-499-2200</u> FICA Taxes	33,890.15	2,636.99	16,062.93	0.00	17,827.22	52.60 %
<u>100-499-2300</u> Retirement Match	33,934.46	2,649.33	16,226.41	0.00	17,708.05	52.18 %
<u>100-499-3010</u> Office Supplies	5,000.00	1,500.00	2,595.06	103.96	2,300.98	46.02 %
<u>100-499-4230</u> Bonds	600.00	0.00	536.00	0.00	64.00	10.67 %
<u>100-499-4495</u> Contracted Services	27,000.00	3,132.14	24,997.72	0.00	2,002.28	7.42 %
<u>100-499-4502</u> Educational Expense	8,500.00	1,745.53	4,427.01	0.00	4,072.99	47.92 %
<u>100-499-4520</u> Local Travel Reimbursement	2,500.00	131.37	789.62	0.00	1,710.38	68.42 %
<u>100-499-4600</u> Assoc & Organization Dues	450.00	0.00	415.00	0.00	35.00	7.78 %
<u>100-499-5200</u> Computer Equipment & Software	32,500.00	2,500.00	15,000.00	0.00	17,500.00	53.85 %
<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:	587,383.17	50,340.88	300,474.03	103.96	286,805.18	48.83%
Department: 505 - Appraisal District						
<u>100-505-4640</u> Appraisal District Pro-Rata	534,639.16	0.00	250,239.02	0.00	284,400.14	53.19 %
Department: 505 - Appraisal District Total:	534,639.16	0.00	250,239.02	0.00	284,400.14	53.19%
Department: 510 - County Buildings						
<u>100-510-1100</u> Salary Appointed Official	43,776.00	3,648.00	21,888.00	0.00	21,888.00	50.00 %
<u>100-510-1200</u> Salary Regular Employee	100,800.00	8,400.00	50,303.08	0.00	50,496.92	50.10 %
<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	1,092.00	88.00	512.00	0.00	580.00	53.11 %
<u>100-510-1600</u> Jailor Certification	2,400.00	100.00	600.00	0.00	1,800.00	75.00 %
<u>100-510-1960</u> Leave Time / Excess Comp Paid	700.00	436.81	436.81	0.00	263.19	37.60 %
<u>100-510-2200</u> FICA Taxes	11,380.75	905.08	5,262.83	0.00	6,117.92	53.76 %
<u>100-510-2300</u> Retirement Match	11,394.97	931.44	5,452.79	0.00	5,942.18	52.15 %
<u>100-510-3330</u> Uniforms & Accessories	400.00	0.00	262.59	0.00	137.41	34.35 %

Auditor's Budget Report

For Fiscal: 2025-2026 Period Ending: 03/31/2026

	Current	Period	Fiscal		Variance	Percent
	Total Budget	Activity	Activity	Encumbrances	Favorable (Unfavorable)	Remainring
<u>100-510-3200</u> Gasoline	8,700.00	541.86	2,549.80	0.00	6,150.20	70.69 %
<u>100-510-3220</u> Oil, Grease & Lubricants	300.00	0.00	84.84	0.00	215.16	71.72 %
<u>100-510-3380</u> Miscellaneous Expenses	10,000.00	1,294.08	3,009.60	600.00	6,390.40	63.90 %
<u>100-510-3390</u> Handtools	1,200.00	0.00	557.41	0.00	642.59	53.55 %
<u>100-510-3400</u> Lawns & Grounds	2,000.00	66.74	1,204.04	95.00	700.96	35.05 %
<u>100-510-3420</u> Vehicle Repair & Maintenance	6,000.00	168.98	500.42	0.00	5,499.58	91.66 %
<u>100-510-3460</u> Plumbing	3,000.00	92.14	606.53	0.00	2,393.47	79.78 %
<u>100-510-3470</u> Electrical	4,000.00	0.00	1,247.12	0.00	2,752.88	68.82 %
<u>100-510-3480</u> Janitorial Supplies	10,000.00	1,171.84	4,433.80	50.00	5,516.20	55.16 %
<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	8,490.70	52,643.91	0.00	117,356.09	69.03 %
<u>100-510-4310</u> Water, Sewer & Garbage	60,000.00	5,750.06	28,279.11	0.00	31,720.89	52.87 %
<u>100-510-4320</u> Natural Gas	30,000.00	2,132.94	16,163.95	0.00	13,836.05	46.12 %
<u>100-510-4495</u> Contracted Services	8,000.00	0.00	0.00	0.00	8,000.00	100.00 %
<u>100-510-4496</u> HVAC Repair	40,000.00	0.00	15,678.58	3,106.59	21,214.83	53.04 %
<u>100-510-5100</u> Facilities Improvement	40,000.00	757.92	17,261.84	5,092.14	17,646.02	44.12 %
<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:	565,143.72	34,976.59	228,939.05	8,943.73	327,260.94	57.91%
Department: 551 - Constable #1						
<u>100-551-1000</u> Salary Elected Official	46,800.00	3,662.32	21,973.92	0.00	24,826.08	53.05 %
<u>100-551-2200</u> FICA Taxes	3,580.20	264.58	1,587.48	0.00	1,992.72	55.66 %
<u>100-551-2300</u> Retirement Match	3,584.88	269.18	1,624.98	0.00	1,959.90	54.67 %
<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	0.00	0.00	550.00	100.00 %
<u>100-551-3145</u> Guns & Ammunition	650.00	0.00	0.00	0.00	650.00	100.00 %
<u>100-551-3200</u> Gasoline	4,000.00	182.22	845.15	0.00	3,154.85	78.87 %
<u>100-551-3420</u> Vehicle Repair & Maintenance	1,200.00	0.00	909.95	0.00	290.05	24.17 %
<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	650.00	0.00	0.00	0.00	650.00	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	976.35	0.00	0.00	0.00	976.35	100.00 %
<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:	59,784.18	4,378.30	26,991.48	0.00	32,792.70	54.85%
Department: 552 - Constable #2						
<u>100-552-1000</u> Salary Elected Official	46,800.00	3,662.32	21,973.92	0.00	24,826.08	53.05 %
<u>100-552-2200</u> FICA Taxes	3,580.20	266.54	1,599.24	0.00	1,980.96	55.33 %
<u>100-552-2300</u> Retirement Match	3,584.88	269.18	1,624.98	0.00	1,959.90	54.67 %
<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	45.34	155.81	0.00	1,914.19	92.47 %
<u>100-552-3420</u> Vehicle Repair & Maintenance	1,000.00	0.00	100.00	0.00	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:	54,927.83	4,243.38	25,503.95	0.00	29,423.88	53.57%
Department: 553 - Constable #3						
<u>100-553-1000</u> Salary Elected Official	46,800.00	3,662.32	21,973.92	0.00	24,826.08	53.05 %
<u>100-553-2200</u> FICA Taxes	3,580.20	280.18	1,681.08	0.00	1,899.12	53.05 %
<u>100-553-2300</u> Retirement Match	3,584.88	269.18	1,624.98	0.00	1,959.90	54.67 %
<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 %

Auditor's Budget Report

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	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
<u>100-553-3145</u> Guns & Ammunition	450.00	0.00	0.00	0.00	450.00	100.00 %
<u>100-553-3200</u> Gasoline	2,470.00	84.31	694.27	0.00	1,775.73	71.89 %
<u>100-553-3420</u> Vehicle Repair & Maintenance	1,200.00	0.00	607.21	0.00	592.79	49.40 %
<u>100-553-4230</u> Bonds	50.00	0.00	0.00	0.00	50.00	100.00 %
<u>100-553-4470</u> Communication Maintenance	650.00	0.00	0.00	0.00	650.00	100.00 %
<u>100-553-4600</u> Assoc & Organization Dues	100.00	0.00	0.00	0.00	100.00	100.00 %
<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	976.35	0.00	0.00	0.00	976.35	100.00 %
<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:	57,254.18	4,295.99	26,581.46	0.00	30,672.72	53.57%
Department: 554 - Constable #4						
<u>100-554-1000</u> Salary Elected Official	46,800.00	3,662.32	21,973.92	0.00	24,826.08	53.05 %
<u>100-554-1600</u> Peace Officer Certification	2,700.00	225.00	1,350.00	0.00	1,350.00	50.00 %
<u>100-554-2200</u> FICA Taxes	3,786.75	286.40	1,718.40	0.00	2,068.35	54.62 %
<u>100-554-2300</u> Retirement Match	3,791.70	285.72	1,724.82	0.00	2,066.88	54.51 %
<u>100-554-3010</u> Office Supplies	350.00	0.00	80.66	0.00	269.34	76.95 %
<u>100-554-3110</u> Uniforms & Accessories	450.00	0.00	0.00	0.00	450.00	100.00 %
<u>100-554-3145</u> Guns & Ammunition	550.00	0.00	0.00	0.00	550.00	100.00 %
<u>100-554-3200</u> Gasoline	2,470.00	0.00	232.03	0.00	2,237.97	90.61 %
<u>100-554-3420</u> Vehicle Repair & Maintenance	1,200.00	1,323.18	1,664.84	0.00	-464.84	-38.74 %
<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	650.00	0.00	0.00	0.00	650.00	100.00 %
<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	976.35	0.00	0.00	0.00	976.35	100.00 %
<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:	60,967.55	5,782.62	28,864.67	0.00	32,102.88	52.66%
Department: 560 - County Sheriff						
<u>100-560-1000</u> Salary Elected Official	76,800.00	5,132.52	30,795.12	0.00	46,004.88	59.90 %
<u>100-560-1200</u> Salary Regular Employee	1,473,648.48	132,068.22	784,390.50	0.00	689,257.98	46.77 %
<u>100-560-1225</u> Resourcer Officers	409,035.84	30,287.84	191,223.24	0.00	217,812.60	53.25 %
<u>100-560-1400</u> Longevity	11,178.00	842.00	4,924.00	0.00	6,254.00	55.95 %
<u>100-560-1600</u> Peace Officer Certification Pay	57,600.00	5,625.00	32,700.00	0.00	24,900.00	43.23 %
<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	120,000.00	9,686.69	63,196.13	0.00	56,803.87	47.34 %
<u>100-560-2200</u> FICA Taxes	164,410.92	13,712.47	82,343.56	0.00	82,067.36	49.92 %
<u>100-560-2300</u> Retirement Match	164,625.83	13,611.17	82,170.52	0.00	82,455.31	50.09 %
<u>100-560-3010</u> Office Supplies	15,120.00	463.48	5,836.61	1,295.02	7,988.37	52.83 %
<u>100-560-3105</u> Investigative Expenses	15,000.00	178.85	6,830.41	112.35	8,057.24	53.71 %
<u>100-560-3110</u> Uniforms & Accessories	26,144.00	571.35	6,802.37	2,014.90	17,326.73	66.27 %
<u>100-560-3145</u> Guns & Ammunition	12,850.00	80.00	2,489.69	0.00	10,360.31	80.62 %
<u>100-560-3200</u> Gasoline	144,900.00	10,653.43	52,468.79	0.00	92,431.21	63.79 %
<u>100-560-3380</u> Miscellaneous Expenses	6,750.00	443.98	2,140.67	63.00	4,546.33	67.35 %
<u>100-560-3420</u> Vehicle Repair & Maintenance	65,000.00	4,244.54	30,996.48	1,132.91	32,870.61	50.57 %
<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	0.00	0.00	0.00	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	2,369.30	11,658.99	3,137.00	6,204.01	29.54 %
<u>100-560-4600</u> Assoc & Organization Dues	3,500.00	0.00	0.00	0.00	3,500.00	100.00 %
<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	21,000.00	862.43	17,720.32	0.00	3,279.68	15.62 %
<u>100-560-5500</u> Vehicles	168,864.88	0.00	157,821.89	0.00	11,042.99	6.54 %
<u>100-560-5900</u> Light Bars, Sirens, etc	8,000.00	1,089.90	2,358.50	0.00	5,641.50	70.52 %
<u>100-560-6500</u> Interest Equipment Lease	0.00	0.00	0.00	0.00	0.00	0.00 %

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	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
<u>100-560-7000</u> Body Cameras - State Grant	26,940.00	0.00	26,007.40	0.00	932.60	3.46 %
<u>100-560-7001</u> Dash Camera Software-Axon Fleet	25,084.09	0.00	0.00	0.00	25,084.09	100.00 %
<u>100-560-7002</u> S.B. 22 Payroll Contra	-17,732.29	0.00	0.00	0.00	-17,732.29	100.00 %
<u>100-560-7003</u> Hunter Safety Training	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-560-7100</u> Misc Expense of Donated Funds	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 560 - County Sheriff Total:	3,019,719.75	231,923.17	1,594,875.19	7,755.18	1,417,089.38	46.93%
Department: 565 - County Jail						
<u>100-565-1200</u> Salary Regular Employee	1,609,308.80	120,995.69	705,978.94	0.00	903,329.86	56.13 %
<u>100-565-1300</u> Wages Part Time Employees	13,000.00	706.22	4,257.78	0.00	8,742.22	67.25 %
<u>100-565-1400</u> Longevity	8,794.00	584.00	3,430.00	0.00	5,364.00	61.00 %
<u>100-565-1600</u> Peace Officer Certification Pay	27,000.00	2,250.00	11,362.50	0.00	15,637.50	57.92 %
<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	135,000.00	14,297.31	70,206.95	0.00	64,793.05	47.99 %
<u>100-565-2200</u> FICA Taxes	137,227.44	10,323.52	59,046.63	0.00	78,180.81	56.97 %
<u>100-565-2300</u> Retirement Match	137,406.83	10,204.29	58,804.46	0.00	78,602.37	57.20 %
<u>100-565-3100</u> Employee Medical Exam	6,000.00	276.85	2,364.85	0.00	3,635.15	60.59 %
<u>100-565-3120</u> Inmate Clothing & Bedding	6,500.00	0.00	1,676.96	2,130.16	2,692.88	41.43 %
<u>100-565-3125</u> Prescriptions	55,000.00	2,520.33	25,162.07	0.00	29,837.93	54.25 %
<u>100-565-3135</u> Food	290,000.00	19,583.76	141,588.53	17,157.27	131,254.20	45.26 %
<u>100-565-3150</u> Inmate Transport	10,000.00	0.00	186.66	0.00	9,813.34	98.13 %
<u>100-565-3160</u> Inmate Medical	88,000.00	4,608.48	41,987.83	0.00	46,012.17	52.29 %
<u>100-565-3480</u> Janitorial Supplies	58,000.00	4,633.32	21,183.93	3,262.74	33,553.33	57.85 %
<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	150.00	1,315.00	0.00	1,685.00	56.17 %
<u>100-565-4700</u> Equipment Lease	1,250.00	122.90	737.40	0.00	512.60	41.01 %
<u>100-565-5100</u> Facilities Maintenance	66,100.00	3,254.89	32,750.43	13,455.79	19,893.78	30.10 %
<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:	2,654,707.07	194,511.56	1,182,040.92	36,005.96	1,436,660.19	54.12%
Department: 566 - Dispatch						
<u>100-566-1200</u> Salary Regular Employee	414,135.36	34,511.28	191,818.25	0.00	222,317.11	53.68 %
<u>100-566-1400</u> Longevity	1,618.00	142.00	732.00	0.00	886.00	54.76 %
<u>100-566-1600</u> Peace Officer Certification Pay	10,800.00	675.00	4,050.00	0.00	6,750.00	62.50 %
<u>100-566-1900</u> ESD Stipend	41,199.84	3,433.32	19,448.40	0.00	21,751.44	52.79 %
<u>100-566-1960</u> Leave Time / Excess Comp Paid	45,000.00	6,260.60	46,908.43	0.00	-1,908.43	-4.24 %
<u>100-566-2200</u> FICA Taxes	38,816.64	3,307.39	19,341.88	0.00	19,474.76	50.17 %
<u>100-566-2300</u> Retirement Match	38,147.87	3,309.11	19,445.64	0.00	18,702.23	49.03 %
Department: 566 - Dispatch Total:	589,717.71	51,638.70	301,744.60	0.00	287,973.11	48.83%
Department: 567 - Animal Control						
<u>100-567-1200</u> Salary Regular Employee	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-567-1400</u> Longevity	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-567-1960</u> Leave Time / Excess Comp Paid	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-567-2200</u> FICA Taxes	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-567-2300</u> Retirement Match	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-567-3010</u> Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-567-3011</u> Shelter Supplies	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-567-5100</u> Facilities Maintenance	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 567 - Animal Control 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>100-574-1800</u> Salary Supplements	16,800.00	1,400.00	8,400.00	0.00	8,400.00	50.00 %
<u>100-574-2200</u> FICA Taxes	1,285.20	106.20	637.20	0.00	648.00	50.42 %
<u>100-574-2300</u> Retirement Match	1,286.88	102.92	621.24	0.00	665.64	51.73 %
Department: 574 - Juvenile Probation Board Total	19,372.08	1,609.12	9,658.44	0.00	9,713.64	50.14%

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	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
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	0.00	0.00	49,000.00	100.00 %
100-575-4100 Inter-County Contracts (Detention/Pre-Ad)	0.00	0.00	0.00	0.00	0.00	0.00 %
100-575-4150 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 %
100-575-4500 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	0.00	0.00	49,000.00	100.00%
Department: 580 - DPS						
100-580-1200 Salary Regular Employee	34,800.00	2,900.00	17,400.00	0.00	17,400.00	50.00 %
100-580-1400 Longevity	464.00	44.00	250.00	0.00	214.00	46.12 %
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	2,697.70	210.70	1,263.15	0.00	1,434.55	53.18 %
100-580-2300 Retirement Match	2,701.22	216.38	1,305.22	0.00	1,396.00	51.68 %
100-580-3380 Miscellaneous Expenses	516.28	186.57	186.57	0.00	429.71	69.73 %
100-580-5800 Radar	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 580 - DPS Total:	41,279.20	3,557.65	20,404.94	0.00	20,874.26	50.57%
Department: 611 - Road & Bridge						
100-611-1100 Salary Appointed Official	69,600.00	5,800.00	34,800.00	0.00	34,800.00	50.00 %
100-611-1200 Salary Regular Employee	1,328,440.64	101,066.88	604,215.43	0.00	724,225.21	54.52 %
100-611-1300 Wages Part Time Employees	0.00	0.00	0.00	0.00	0.00	0.00 %
100-611-1400 Longevity	10,162.00	660.00	3,954.00	0.00	6,208.00	61.09 %
100-611-1600 Employee Certification Pay	81,600.00	5,800.00	32,800.00	0.00	48,800.00	59.80 %
100-611-1960 Leave Time / Excess Comp Paid	29,000.00	1,354.06	6,697.27	0.00	22,302.73	76.91 %
100-611-2200 FICA Taxes	116,188.40	8,453.69	50,229.05	0.00	65,959.35	56.77 %
100-611-2300 Retirement Match	116,340.28	8,429.03	50,465.40	0.00	65,874.88	56.62 %
100-611-3010 Office Supplies	1,000.00	0.00	120.92	0.00	879.08	87.91 %
100-611-3110 Uniforms & Accessories	20,000.00	1,869.69	8,817.56	376.78	10,805.66	54.03 %
100-611-3200 Gasoline	82,800.00	5,313.93	18,166.18	10,000.00	54,633.82	65.98 %
100-611-3210 Diesel	175,500.00	10,351.47	57,147.58	20,000.00	98,352.42	56.04 %
100-611-3220 Oil, Grease & Lubricants	20,000.00	995.50	6,157.75	437.12	13,405.13	67.03 %
100-611-3230 Batteries	7,500.00	390.00	1,164.99	520.00	5,815.01	77.53 %
100-611-3240 Tires & Tubes	40,000.00	0.00	12,449.35	3,179.56	24,371.09	60.93 %
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	15,420.00	21,355.50	6,150.00	22,494.50	44.99 %
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	110,000.00	0.00	29,291.32	0.00	80,708.68	73.37 %
100-611-3340 Road Oil	640,000.00	16,966.00	50,204.40	17,000.00	572,795.60	89.50 %
100-611-3350 Plant Mix Asphalt	85,000.00	0.00	64,718.00	0.00	20,282.00	23.86 %
100-611-3360 Signs & Safety	10,000.00	2,843.65	3,585.07	0.00	6,414.93	64.15 %
100-611-3380 Miscellaneous Expenses	6,500.00	212.47	1,114.31	413.85	4,971.84	76.49 %
100-611-3390 Handtools	10,000.00	442.86	4,017.02	1,234.00	4,748.98	47.49 %
100-611-3420 Vehicle Repair & Maintenance	50,000.00	711.22	6,456.33	351.14	43,192.53	86.39 %
100-611-3430 Equipment Repair & Maintenance	90,000.00	9,372.98	77,258.64	2,303.79	10,437.57	11.60 %
100-611-4495 Contracted Services	70,000.00	431.00	8,674.00	0.00	61,326.00	87.61 %
100-611-4520 Local Travel Reimbursement	500.00	0.00	132.52	0.00	367.48	73.50 %
100-611-4700 Equipment Lease	204,870.06	0.00	167,618.11	0.00	37,251.95	18.18 %
100-611-5100 Facilities Improvement	10,000.00	379.00	2,388.65	990.00	6,621.35	66.21 %
100-611-5600 Road Equipment	587,742.20	0.00	544,970.45	5,800.00	36,971.75	6.29 %
100-611-6500 Interest-Equipment Lease	54,580.07	0.00	37,756.42	0.00	16,823.65	30.82 %
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:	4,079,523.65	197,263.43	1,906,726.22	68,756.24	2,104,041.19	51.58%
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%

Auditor's Budget Report

For Fiscal: 2025-2026 Period Ending: 03/31/2026

	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
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>100-633-4631</u> Texas Information and Referral Network (TI	3,000.00	0.00	3,000.00	0.00	0.00	0.00 %
<u>100-633-4633</u> Meals on Wheels	2,100.00	0.00	0.00	0.00	2,100.00	100.00 %
<u>100-633-4634</u> Sabine Valley MHMR	15,000.00	7,500.00	7,500.00	0.00	7,500.00	50.00 %
<u>100-633-4637</u> CASA	2,500.00	0.00	0.00	0.00	2,500.00	100.00 %
<u>100-633-4638</u> East Texas Council on Alcoholism & Drug	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
<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	4,000.00	0.00	0.00	0.00 %
<u>100-633-4642</u> County Historical Commission	2,000.00	0.00	2,000.00	0.00	0.00	0.00 %
Department: 633 - Allocations to Organizations T	32,600.00	7,500.00	16,500.00	0.00	16,100.00	49.39%
Department: 642 - Indigent Health						
<u>100-642-3010</u> Office Supplies	200.00	0.00	41.57	0.00	158.43	79.22 %
<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 %
<u>100-642-4801</u> Physician, Non	40,000.00	509.67	11,505.21	0.00	28,494.79	71.24 %
<u>100-642-4802</u> Prescription Drugs	23,000.00	1,047.47	2,649.51	0.00	20,350.49	88.48 %
<u>100-642-4803</u> Hospital Charges	125,000.00	1,215.12	30,186.54	0.00	94,813.46	75.85 %
Department: 642 - Indigent Health Total:	189,700.00	2,772.26	44,382.83	0.00	145,317.17	76.60%
Department: 650 - County Library						
<u>100-650-1100</u> Salary Appointed Official	45,763.92	3,813.66	22,881.96	0.00	22,881.96	50.00 %
<u>100-650-1200</u> Salary Regular Employee	97,660.80	8,138.40	48,491.52	0.00	49,169.28	50.35 %
<u>100-650-1300</u> Wages Part Time Employees	11,000.00	1,236.00	6,249.00	0.00	4,751.00	43.19 %
<u>100-650-1400</u> Longevity	574.00	28.00	174.00	0.00	400.00	69.69 %
<u>100-650-1960</u> Leave Time / Excess Comp Paid	3,000.00	1,105.86	4,898.04	0.00	-1,898.04	-63.27 %
<u>100-650-2200</u> FICA Taxes	12,086.90	1,087.17	6,315.03	0.00	5,771.87	47.75 %
<u>100-650-2300</u> Retirement Match	12,102.70	1,052.67	6,008.75	0.00	6,093.95	50.35 %
<u>100-650-3010</u> Office Supplies	6,000.00	139.93	5,249.82	37.58	712.60	11.88 %
<u>100-650-3097</u> Subscriptions	3,275.00	0.00	840.00	0.00	2,435.00	74.35 %
<u>100-650-3380</u> Miscellaneous Expenses	755.23	0.00	755.23	0.00	0.00	0.00 %
<u>100-650-4495</u> Contracted Services	6,569.77	53.29	3,625.53	2,938.95	5.29	0.08 %
<u>100-650-4502</u> Educational Expense	2,500.00	0.00	319.81	0.00	2,180.19	87.21 %
<u>100-650-4600</u> Assoc & Organization Dues	725.00	0.00	402.00	0.00	323.00	44.55 %
<u>100-650-4680</u> Saturday Programs	2,000.00	0.00	1,716.89	0.00	283.11	14.16 %
<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	46,500.00	2,326.06	26,988.54	743.80	18,767.66	40.35 %
<u>100-650-5700</u> Replacement of Lost or Damaged Books	400.00	0.00	0.00	0.00	400.00	100.00 %
<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:	250,913.32	18,981.04	134,916.12	3,720.33	112,276.87	44.75%
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	33,774.72	2,814.56	17,360.08	0.00	16,414.64	48.60 %
<u>100-665-1300</u> Part-Time Employee	15,900.00	1,275.00	7,537.50	0.00	8,362.50	52.59 %
<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	3,800.10	312.86	1,904.71	0.00	1,895.39	49.88 %
<u>100-665-3010</u> Office Supplies	1,100.00	0.00	289.88	0.00	810.12	73.65 %
<u>100-665-3200</u> Gasoline	1,500.00	60.10	468.06	0.00	1,031.94	68.80 %
<u>100-665-3420</u> Vehicle Repair and Maintenance	1,000.00	0.00	471.00	0.00	529.00	52.90 %
<u>100-665-4502</u> Education & Travel	9,000.00	48.14	4,264.86	0.00	4,735.14	52.61 %
<u>100-665-4600</u> Assoc & Organization Dues	460.00	0.00	470.00	0.00	-10.00	-2.17 %
Department: 665 - Extension Service Total:	66,534.82	4,510.66	32,766.09	0.00	33,768.73	50.75%

Auditor's Budget Report

For Fiscal: 2025-2026 Period Ending: 03/31/2026

	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Department: 685 - Waste Disposal						
<u>100-685-4495</u> Contracted Services - Free Dump Days	5,000.00	0.00	4,597.50	0.00	402.50	8.05 %
Department: 685 - Waste Disposal Total:	5,000.00	0.00	4,597.50	0.00	402.50	8.05%
Department: 703 - Infrastructure Storm Water						
<u>100-703-1400</u> Storm Water Projects 5.6 Longevity	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-703-2200</u> Storm Water Projects 5.6 FICA	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-703-2300</u> Storm Water Projects 5.6 Retirement	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 703 - Infrastructure Storm Water To	0.00	0.00	0.00	0.00	0.00	0.00%
Department: 706 - County Match						
<u>100-706-1400</u> THC Project Admin Longevity	0.00	0.00	42.00	0.00	-42.00	0.00 %
<u>100-706-2200</u> THC Project Admin FICA	0.00	0.00	3.08	0.00	-3.08	0.00 %
<u>100-706-2300</u> THC Project Admin Retirement	0.00	0.00	3.14	0.00	-3.14	0.00 %
Department: 706 - County Match Total:	0.00	0.00	48.22	0.00	-48.22	0.00%
Department: 790 - Transfers						
<u>100-790-9019</u> 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:	20,751,221.41	2,971,846.57	10,480,158.51	221,572.87	10,049,490.03	48.43%
Fund: 100 - GENERAL FUND Surplus (Deficit):	-499,999.20	-1,936,788.30	7,195,116.58	-223,742.87	7,471,372.91	1,494.28%

Auditor's Budget Report

For Fiscal: 2025-2026 Period Ending: 03/31/2026

	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	2,973,156.00	91,993.74	2,715,852.39	0.00	-257,303.61	8.65 %
<u>101-300-3010</u> Penalties & Interest	48,000.00	10,420.20	32,890.59	0.00	-15,109.41	31.48 %
RevCategory: 30 - Property Taxes Total:	3,021,156.00	102,413.94	2,748,742.98	0.00	-272,413.02	9.02%
RevCategory: 37 - Interest						
<u>101-370-3700</u> Interest - TexPool Insurance	28,644.00	3,904.15	10,647.42	0.00	-17,996.58	62.83 %
<u>101-370-3701</u> Interest	200.00	8.48	58.47	0.00	-141.53	70.77 %
<u>101-370-3702</u> Interest on Insurance Clearing acct	0.00	0.00	11.93	0.00	11.93	0.00 %
RevCategory: 37 - Interest Total:	28,844.00	3,912.63	10,717.82	0.00	-18,126.18	62.84%
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	15,726.83	98,115.84	0.00	-81,884.16	45.49 %
<u>101-380-3820</u> Miscellaneous Revenue/Prior Year Refund	0.00	0.00	108,901.98	0.00	108,901.98	0.00 %
RevCategory: 38 - Miscellaneous Revenues Total:	180,000.00	15,726.83	207,017.82	0.00	27,017.82	15.01%
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:	3,230,000.00	122,053.40	2,966,478.62	0.00	-263,521.38	8.16%
Expense						
Department: 409 - Non-Departmental						
<u>101-409-2900</u> Insurance Claims	2,000,000.00	249,449.95	1,860,390.04	0.00	139,609.95	6.98 %
<u>101-409-2910</u> Prescriptions	550,000.00	57,570.19	299,186.56	0.00	250,813.44	45.60 %
<u>101-409-2930</u> Insurance Premiums	630,000.00	59,724.22	375,647.61	0.00	254,352.39	40.37 %
<u>101-409-2940</u> Health Insurance Broker Expense	50,000.00	4,166.66	20,833.30	0.00	29,166.70	58.33 %
Department: 409 - Non-Departmental Total:	3,230,000.00	370,911.02	2,556,057.51	0.00	673,942.49	20.87%
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:	3,230,000.00	370,911.02	2,556,057.51	0.00	673,942.49	20.87%
Fund: 101 - INSURANCE CLAIMS Surplus (Deficit):	0.00	-248,857.62	410,421.11	0.00	410,421.11	0.00%
Report Surplus (Deficit):	-499,999.20	-2,185,645.92	7,605,537.69	-223,742.87	7,881,794.02	1,576.36%

Auditor's Budget Report

For Fiscal: 2025-2026 Period Ending: 03/31/2026

RevCategory;Department	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 100 - GENERAL FUND						
Revenue						
30 - Property Taxes	15,300,204.00	465,609.52	14,239,177.34	0.00	-1,061,026.66	6.93%
31 - DMV Fees	1,020,000.00	166,253.74	625,401.80	0.00	-394,598.20	38.69%
32 - Other Taxes, Licenses & Permits	1,855,000.00	142,951.15	1,068,509.06	0.00	-786,490.94	42.40%
33 - State & Federal Funding	193,550.00	1,352.00	98,536.03	0.00	-95,013.97	49.09%
34 - Reimbursements	938,125.71	34,053.39	583,676.44	0.00	-354,449.27	37.78%
35 - Fees & Fines	839,500.00	127,620.10	529,214.87	0.00	-310,285.13	36.96%
37 - Interest	50,000.00	100,352.62	510,239.95	0.00	460,239.95	-920.48%
38 - Miscellaneous Revenues	54,842.50	-3,134.25	20,519.60	-2,170.00	-36,492.90	66.54%
39 - Transfers In	0.00	0.00	0.00	0.00	0.00	0.00%
Revenue Surplus (Deficit):	20,251,222.21	1,035,058.27	17,675,275.09	-2,170.00	-2,578,117.12	12.73%
Expense						
401 - Commissioner's Court	351,474.70	25,002.13	158,957.22	0.00	192,517.48	54.77%
403 - County Clerk	275,443.93	18,727.42	117,717.34	0.00	157,726.59	57.26%
405 - Veterans	15,196.15	994.18	5,060.91	0.00	10,135.24	66.70%
406 - Emergency Management	36,641.84	2,530.00	15,358.40	0.00	21,283.44	58.09%
409 - Non-Departmental	3,386,467.60	1,880,232.06	2,146,041.27	95,559.23	1,144,867.10	33.81%
410 - Tele Communications	119,000.00	7,449.12	47,278.24	0.00	71,721.76	60.27%
411 - Computer	846,139.33	16,123.89	518,036.42	104.95	327,997.96	38.76%
426 - County Court	145,926.31	8,882.09	57,796.25	0.00	88,130.06	60.39%
435 - 115th District Court	600,592.42	22,415.32	260,132.13	0.00	340,460.29	56.69%
450 - District Clerk	264,635.82	22,298.32	128,047.93	0.00	136,587.89	51.61%
451 - Justice of the Peace #1	137,757.97	10,898.36	66,435.84	239.80	71,082.33	51.60%
452 - Justice of the Peace #2	108,968.23	12,315.75	57,478.32	225.00	51,264.91	47.05%
453 - Justice of the Peace #3	98,942.52	7,798.19	47,746.17	0.00	51,196.35	51.74%
454 - Justice of the Peace #4	99,019.07	8,989.48	47,725.02	0.00	51,294.05	51.80%
476 - District Attorney	656,856.51	48,419.42	284,709.05	61.39	372,086.07	56.65%
490 - Elections	269,720.89	24,929.55	179,130.34	0.00	90,590.55	33.59%
495 - County Auditor	203,867.27	18,543.19	102,598.13	97.10	101,172.04	49.63%
497 - County Treasurer	216,403.46	17,012.75	103,654.80	0.00	112,748.66	52.10%
499 - Tax Assessor	587,383.17	50,340.88	300,474.03	103.96	286,805.18	48.83%
505 - Appraisal District	534,639.16	0.00	250,239.02	0.00	284,400.14	53.19%
510 - County Buildings	565,143.72	34,976.59	228,939.05	8,943.73	327,260.94	57.91%
551 - Constable #1	59,784.18	4,378.30	26,991.48	0.00	32,792.70	54.85%
552 - Constable #2	54,927.83	4,243.38	25,503.95	0.00	29,423.88	53.57%
553 - Constable #3	57,254.18	4,295.99	26,581.46	0.00	30,672.72	53.57%
554 - Constable #4	60,967.55	5,782.52	28,864.67	0.00	32,102.88	52.66%
560 - County Sheriff	3,019,719.75	231,923.17	1,594,875.19	7,755.18	1,417,089.38	46.93%
565 - County Jail	2,654,707.07	194,511.56	1,182,040.92	36,005.96	1,436,660.19	54.12%
566 - Dispatch	589,717.71	51,638.70	301,744.60	0.00	287,973.11	48.83%
567 - Animal Control	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	19,372.08	1,609.12	9,658.44	0.00	9,713.64	50.14%
575 - Juvenile Probation	49,000.00	0.00	0.00	0.00	49,000.00	100.00%
580 - DPS	41,279.20	3,557.65	20,404.94	0.00	20,874.26	50.57%
611 - Road & Bridge	4,079,523.65	197,263.43	1,906,726.22	68,756.24	2,104,041.19	51.58%
625 - Right of Way	0.00	0.00	0.00	0.00	0.00	0.00%
633 - Allocations to Organizations	32,600.00	7,500.00	16,500.00	0.00	16,100.00	49.39%
642 - Indigent Health	189,700.00	2,772.26	44,382.83	0.00	145,317.17	76.60%
650 - County Library	250,913.32	18,981.04	134,916.12	3,720.33	112,276.87	44.75%
655 - Historical Commission	0.00	0.00	0.00	0.00	0.00	0.00%
665 - Extension Service	66,534.82	4,510.66	32,766.09	0.00	33,768.73	50.75%
685 - Waste Disposal	5,000.00	0.00	4,597.50	0.00	402.50	8.05%
703 - Infrastructure Storm Water	0.00	0.00	0.00	0.00	0.00	0.00%
706 - County Match	0.00	0.00	48.22	0.00	-48.22	0.00%

Auditor's Budget Report

For Fiscal: 2025-2026 Period Ending: 03/31/2026

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:	20,751,221.41	2,971,846.57	10,480,158.51	221,572.87	10,049,490.03	48.43%
Fund: 100 - GENERAL FUND Surplus (Deficit):	-499,999.20	-1,936,788.30	7,195,116.58	-223,742.87	7,471,372.91	1,494.28%

Auditor's Budget Report

For Fiscal: 2025-2026 Period Ending: 03/31/2026

RevCategory;Department	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 101 - INSURANCE CLAIMS						
Revenue						
30 - Property Taxes	3,021,156.00	102,413.94	2,748,742.98	0.00	-272,413.02	9.02%
37 - Interest	28,844.00	3,912.63	10,717.82	0.00	-18,126.18	62.84%
38 - Miscellaneous Revenues	180,000.00	15,726.83	207,017.82	0.00	27,017.82	-15.01%
39 - Transfers In	0.00	0.00	0.00	0.00	0.00	0.00%
Revenue Surplus (Deficit):	3,230,000.00	122,053.40	2,966,478.62	0.00	-263,521.38	8.16%
Expense						
409 - Non-Departmental	3,230,000.00	370,911.02	2,556,057.51	0.00	673,942.49	20.87%
790 - Transfers	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	3,230,000.00	370,911.02	2,556,057.51	0.00	673,942.49	20.87%
Fund: 101 - INSURANCE CLAIMS Surplus (Deficit):	0.00	-248,857.62	410,421.11	0.00	410,421.11	0.00%
Report Surplus (Deficit):	-499,999.20	-2,185,645.92	7,605,537.69	-223,742.87	7,881,794.02	1,576.36%

Auditor's Budget Report

For Fiscal: 2025-2026 Period Ending: 03/31/2026

Fund Summary

Fund	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
100 - GENERAL FUND	-499,999.20	-1,936,788.30	7,195,116.58	-223,742.87	7,471,372.91
101 - INSURANCE CLAIMS	0.00	-248,857.62	410,421.11	0.00	410,421.11
Report Surplus (Deficit):	-499,999.20	-2,185,645.92	7,605,537.69	-223,742.87	7,881,794.02



Pooled Cash Report - Multiple Fiscals

Upshur County
For the Period Ending 3/31/2026

ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
CLAIM ON CASH				
100-10000	Claim on Pooled Cash - General Fund	29,581,747.33	(1,930,933.41)	27,650,813.92
102-10000	Claim on Pooled Cash - Salary Fund	4,350.23	(2,496.55)	1,853.68
104-10000	Claim on Pooled Cash - CETRZ Fund	30,942.19	0.00	30,942.19
105-10000	Claim on Pooled Cash - Road Damages	2,958.50	0.00	2,958.50
184-10000	Claim on Pooled Cash - JP Cash Bonds	5,230.31	0.00	5,230.31
200-10000	Claim on Pooled Cash - Courthouse Security	78,449.51	2,632.69	81,082.20
201-10000	Claim on Pooled Cash - Co. Records Mgmt & Presrv	62,005.79	669.91	62,675.70
202-10000	Claim on Pooled Cash - Law Library	(29.59)	3,807.50	3,777.91
203-10000	Claim on Pooled Cash - Child Protection Fee	521.00	0.00	521.00
215-10000	Claim on Pooled Cash	17,505.00	1,055.00	18,560.00
216-10000	Claim on Pooled Cash	48,114.04	1,797.23	49,911.27
220-10000	Claim on Pooled Cash - Co/Dist Ct Records Preserv	3,311.81	0.00	3,311.81
221-10000	Claim on Pooled Cash - Co/Dist Court Technology	13,010.97	107.14	13,118.11
222-10000	Claim on Pooled Cash - Dist Clerk Rec Mgmt	20,292.22	0.00	20,292.22
223-10000	Claim on Pooled Cash - Dist. Clerk Rec Archive	35,870.06	127.11	35,997.17
224-10000	Claim on Pooled Cash - Co. Clerk Rec Mgmt	342,932.68	6,120.46	349,053.14
225-10000	Claim on Pooled Cash - Co. Clerk Rec Archive	36,953.53	(15,714.06)	21,239.47
226-10000	Claim on Pooled Cash - Election Contracts	23,202.09	(1,086.64)	22,115.45
227-10000	Claim on Pooled Cash - JP Court Technology	35,960.72	510.23	36,470.95
228-10000	Claim on Pooled Cash - JP Courthouse Security	29,968.40	342.79	30,311.19
229-10000	Claim on Pooled Cash - Judicial Education	6,650.52	85.00	6,735.52
230-10000	Claim on Pooled Cash - Court Initiated Guardianship	53,336.34	480.00	53,816.34
231-10000	Claim on Pooled Cash	59,514.59	2,175.71	61,690.30
232-10000	Claim on Pooled Cash	19,154.17	776.37	19,930.54
233-10000	Claim on Pooled Cash	18,293.75	413.86	18,707.61
234-10000	Claim on Pooled Cash	48,533.32	2,460.31	50,993.63
235-10000	Claim on Pooled Cash	22,574.39	2,381.79	24,956.18
240-10000	Claim on Pooled Cash - Tax Office VIT Interest Fun	17,826.84	63.17	17,890.01
250-10000	Claim on Pooled Cash - DA Forfeiture Fund	27,710.71	(15,812.71)	11,898.00
251-10000	Claim on Pooled Cash - DA Pretrial Intervention	25,404.41	(355.20)	25,049.21
252-10000	Claim on Pooled Cash - DA LEOSE	2,689.58	649.22	3,338.80
255-10000	Claim on Pooled Cash - DA Art 102.007 Fees	1,042.48	0.00	1,042.48
256-10000	Claim on Pooled Cash	163,379.00	0.00	163,379.00
270-10000	Claim on Pooled Cash - Sheriff CCP 59	13,024.50	46.15	13,070.65
271-10000	Claim on Pooled Cash - Sheriff Federal Forfeitures	101,150.88	18.00	101,168.88
272-10000	Claim on Pooled Cash - LEOSE	27,444.06	10,812.19	38,256.25
273-10000	Claim on Pooled Cash	(3,692.18)	(862.44)	(4,554.62)
274-10000	Claim on Pooled Cash - Sheriff Project Lifesaver	5,047.64	0.00	5,047.64
275-10000	Claim on Pooled Cash - Union Grove IA Roads	14,167.13	0.00	14,167.13
276-10000	Claim on Pooled Cash - Sheriff Local Grant	1,127.09	0.00	1,127.09
290-10000	Claim on Pooled Cash - Constable 2-CCP 59	568.28	2.01	570.29
291-10000	Claim on Pooled Cash - LEOSE Constable #1	6,389.57	1,413.01	7,802.58
292-10000	Claim on Pooled Cash - LEOSE Constable #2	7,394.24	0.00	7,394.24
293-10000	Claim on Pooled Cash - LEOSE Constable #3	6,528.90	1,413.10	7,942.00
294-10000	Claim on Pooled Cash - LEOSE Constable #4	7,347.18	1,413.10	8,760.28
300-10000	Claim on Pooled Cash - DA Family Violence Grant	(4,570.44)	0.00	(4,570.44)
301-10000	Claim on Pooled Cash-TDEM CRF Grant	0.00	0.00	0.00
302-10000	Claim on Pooled Cash-Homeland Security Grant	0.00	0.00	0.00
303-10000	Claim on Pooled Cash - FEMA	19,690.98	0.00	19,690.98
304-10000	Claim on Pooled Cash-HAVA Grant	143.24	0.51	143.75
305-10000	Claim on Pooled Cash	0.00	0.00	0.00
306-10000	Claim on Pooled Cash - CJD Rifle Resistent Armour	(400.00)	0.00	(400.00)
307-10000	Claim on Pooled Cash	456,633.12	(40,860.68)	415,772.44

ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
308-10000	Claim on Pooled Cash - Victim's Assistance Grant	15,091.46	(5.00)	15,086.46
309-10000	Claim on Pooled Cash-THC XII Grant	2,900,211.55	1,420,473.55	4,320,685.10
310-10000	Claim on Pooled Cash-HAVA Security Grant	125.95	0.45	126.40
311-10000	Claim on Pooled Cash	0.00	0.00	0.00
320-10000	Claim on Pooled Cash	0.00	0.00	0.00
321-10000	Claim on Pooled Cash	0.12	0.00	0.12
322-10000	Claim on Pooled Cash	0.00	0.00	0.00
324-10000	Claim on Pooled Cash	(1,205.92)	0.00	(1,205.92)
325-10000	Claim on Pooled Cash	31,259.41	(1,611.80)	29,647.61
400-10000	Claim on Pooled Cash	0.00	0.00	0.00
401-10000	Claim on Pooled Cash-Tax Note Series 2010	27,573.90	0.00	27,573.90
700-10000	Claim on Pooled Cash - State Fees	41,624.76	43,602.81	85,227.57
701-10000	Claim on Pooled Cash - Child Safety	1,571.94	40.00	1,611.94
702-10000	Claim on Pooled Cash - Parks & Wildlife	4,249.14	(84.15)	4,164.99
800-10000	Claim on Pooled Cash - CSCD Basic	236,670.51	84,987.35	321,657.86
901-10000	Claim on Pooled Cash - CSCD 1 Comm Svc	(4,711.65)	13,937.29	9,225.64
902-10000	Claim on Pooled Cash - CSCD 2 Mental Health	216.08	3,040.18	3,256.26
906-10000	Claim on Pooled Cash - CSCD 6 Sex Offender Educa	10,192.94	10,041.38	20,234.32
910-10000	Claim on Pooled Cash - CSCD 10 Drug Offender Cla	280.00	6,739.00	7,019.00
949-10000	Claim on Pooled Cash - CSCD Local Fees	454,325.42	2,477.71	456,803.13
950-10000	Claim on Pooled Cash - Juvenile Grant A	9,316.23	0.00	9,316.23
957-10000	Claim on Pooled Cash - Juvenile Probation Fees	139,350.58	813.50	140,164.08
958-10000	Claim on Pooled Cash - Juvenile Title IV-E	256,397.69	(1,163.48)	255,234.21
959-10000	Claim on Pooled Cash - Juv Grant R	0.00	0.00	0.00
960-10000	Claim on Pooled Cash - Juv Basic Supervision	18,029.15	4,770.52	22,799.67
961-10000	Claim on Pooled Cash - Juvenile Community Progra	64,894.72	(3,931.72)	60,963.00
962-10000	Claim on Pooled Cash - Juvenile Pre & Post Adjudic	(47,467.16)	(5,657.81)	(53,124.97)
963-10000	Claim on Pooled Cash - Juvenile Commitment Diver	(25,330.57)	5,833.34	(19,497.23)
964-10000	Claim on Pooled Cash - Juvenile Mental Health	58,538.09	2,633.34	61,171.43
965-10000	Claim on Pooled Cash	24,967.27	(574.30)	24,392.97
969-10000	Claim on Pooled Cash - Juvenile Local Funding	(73,975.81)	(4,338.54)	(78,314.35)

TOTAL CLAIM-ON CASH 35,639,596.88 (384,324.51) 35,255,272.37

CASH IN BANK

Cash in Bank				
999-10100	Pooled Cash Operating	0.00	0.00	0.00
999-10101	Pooled Cash Holding	0.00	0.00	0.00
999-10105	Payroll Clearing	(1,198.61)	0.00	(1,198.61)
999-10300	Pooled Cash Operating - FNB	713,921.67	(192,084.16)	521,837.51
999-10301	Pooled Cash Holding - FNB	269,010.06	23.59	269,033.65
999-10305	Payroll Clearing - FNB	10,524.23	10.61	10,534.84
999-10307	Unclaimed Property - FNB	15,847.76	1.22	15,848.98
999-10400	Texpool Operating	34,631,491.77	(192,275.77)	34,439,216.00

TOTAL: Cash in Bank 35,639,596.88 (384,324.51) 35,255,272.37

TOTAL CASH IN BANK 35,639,596.88 (384,324.51) 35,255,272.37

DUE TO OTHER FUNDS

999-26000	Due To Other Funds	35,639,596.88	(384,324.51)	35,255,272.37
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TOTAL DUE TO OTHER FUNDS 35,639,596.88 (384,324.51) 35,255,272.37

Claim on Cash	35,255,272.37	Claim on Cash	35,255,272.37	Cash in Bank	35,255,272.37
Cash in Bank	35,255,272.37	Due To Other Funds	35,255,272.37	Due To Other Funds	35,255,272.37
Difference	0.00	Difference	0.00	Difference	0.00