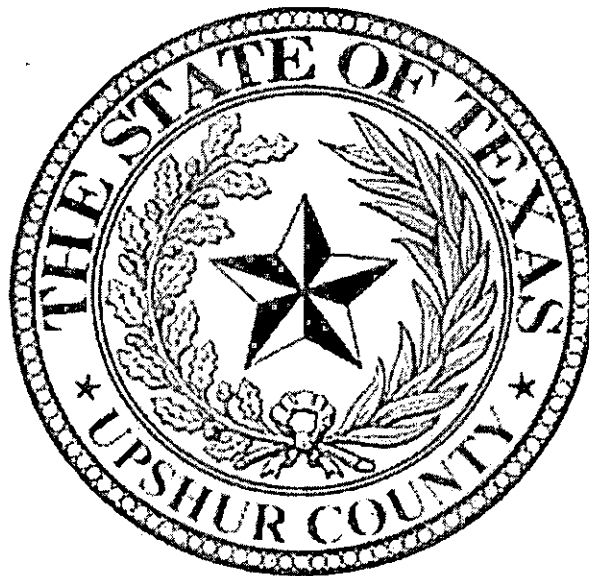


UPSHUR COUNTY, TEXAS
AUDITOR'S REPORT
MONTHLY UNAUDITED FINANCIAL REPORT
FY 2026



For the Month Ended

June 30, 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

July 2, 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 June 1, 2026 through June 30, 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 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 June 30, 2026 we have 3 months or 25.00 % 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 06/30/2026 we have collected \$ 14.7 million or 98% of budget. We received \$ 229K in June. To meet budget we must receive \$ 325K over the next 3 months. We should meet or slightly exceed budget.

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

Through 06/30/2026 we have collected \$ 1.5 million or 86% of budget which means we should end the fiscal year slightly above 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 June 30, we have received \$ 946K and will likely be slightly over budget at end of fiscal year.

General Fund Expense:

- With the following exceptions, all departments are at or above 25 % of their remaining budget:

- JP # 2- Leave and Excess Com were paid out for the retired JP Clerk.
- Elections- The annual software maintenance was paid to Hart in November. Additionally, election employees received holiday pay due to election scheduling.

- 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.
- Library- total budget for Library materials is \$ 46,500. Through May 31, the library has expended 39K or 85% of total budget.

Insurance Fund

The Insurance Fund continues to be a MAJOR problem!

As of June 30, 2026 claims paid totaled \$ 2.4 million which means we are now \$ 362K over budget. Additionally, we paid \$ 211K in May and \$ 162K in June. If claims continue at this pace we are still on track to incur approx. \$ 3.1 million in claims expense, which is \$ 1.1 million over budget.

Prescription costs continue to show a slight decline and total \$ 467K as of 06/30/2026, which if this rate remains consistent projected prescription costs will be approx. \$ 72 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 5 employees whose claims have exceeded the specific deductible of \$ 75K.

Pooled Cash Report

As of June 30, total Cash Balance in all accounts combined (excluding the Insurance Fund and School Funds) was \$ 33,154,868.10 of this amount \$ 26,338,368.55 belongs to the General Fund and \$ 6,816,499.55 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: 06/30/2026

	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	229,875.26	14,745,493.32	0.00	-324,710.68	2.15 %
<u>100-300-3010</u> Penalties & Interest	230,000.00	42,691.21	277,905.44	0.00	47,905.44	120.83 %
RevCategory: 30 - Property Taxes Total:	15,300,204.00	272,566.47	15,023,398.76	0.00	-276,805.24	1.81%
RevCategory: 31 - DMV Fees						
<u>100-310-3100</u> Motor Vehicle Registration	360,000.00	0.00	361,186.57	0.00	1,186.57	100.33 %
<u>100-310-3110</u> Auto R&B \$10 Fee	380,000.00	51,990.00	305,530.00	0.00	-74,470.00	19.60 %
<u>100-310-3120</u> Tax Assessor's Portion	280,000.00	18,080.25	279,166.64	0.00	-833.36	0.30 %
RevCategory: 31 - DMV Fees Total:	1,020,000.00	70,070.25	945,883.21	0.00	-74,116.79	7.27%
RevCategory: 32 - Other Taxes, Licenses & Permits						
<u>100-320-3200</u> County Sales Tax	1,800,000.00	164,097.20	1,533,261.86	0.00	-266,738.14	14.82 %
<u>100-320-3210</u> Mixed Drink Tax	30,000.00	0.00	27,064.85	0.00	-2,935.15	9.78 %
<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	681.26	2,617.03	0.00	-2,382.97	47.66 %
<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	505.00	4,480.00	0.00	-1,520.00	25.33 %
<u>100-320-3250</u> Waste Disposal Fees	4,000.00	673.00	4,687.00	0.00	687.00	117.18 %
<u>100-320-3260</u> Game Room Permit Fees	10,000.00	2,000.00	7,000.00	0.00	-3,000.00	30.00 %
RevCategory: 32 - Other Taxes, Licenses & Permit	1,855,000.00	167,956.46	1,579,110.74	0.00	-275,889.26	14.87%
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>100-330-3303</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	27,785.99	57,812.52	0.00	5,812.52	111.18 %
<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	0.00	5,554.00	0.00	-5,446.00	49.51 %
<u>100-330-3315</u> Tobacco Settlement Funds	6,000.00	0.00	7,212.83	0.00	1,212.83	120.21 %
<u>100-330-3316</u> Salary Supplement County Judge	34,650.00	0.00	22,237.50	0.00	-12,412.50	35.82 %
<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	18,333.34	27,500.00	0.00	0.00	0.00 %
<u>100-330-3321</u> Other State Grant Revenue	0.00	0.00	9,910.20	0.00	9,910.20	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	319.81	0.00	319.81	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	3,580.00	0.00	1,180.00	149.17 %
<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	46,119.33	170,530.70	0.00	-23,019.30	11.89%
RevCategory: 34 - Reimbursements						
<u>100-340-3400</u> Out of County Prisoners	180,000.00	0.00	296,090.67	0.00	116,090.67	164.49 %
<u>100-340-3410</u> Prisoner Medical	12,000.00	1,308.75	11,848.20	0.00	-151.80	1.27 %
<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	24,922.50	363,865.50	0.00	-174,460.21	32.41 %

Auditor's Budget Report

For Fiscal: 2025-2026 Period Ending: 06/30/2026

	Current	Period	Fiscal		Variance	Percent
	Total Budget	Activity	Activity	Encumbrances	Favorable (Unfavorable)	Remaining
100-340-3440 Marion County ProRata	14,000.00	1,727.61	14,664.79	0.00	664.79	104.75 %
100-340-3450 Attorney Fees	20,000.00	4,335.00	19,604.57	0.00	-395.43	1.98 %
100-340-3460 Interpreter Fees Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00 %
100-340-3470 Insurance Recovery from Loss	50,000.00	641.19	28,175.98	0.00	-21,824.02	43.65 %
100-340-3480 Restitution	4,000.00	0.00	0.00	0.00	-4,000.00	100.00 %
100-340-3490 Certified Mail Reimbursement	0.00	10.73	10.73	0.00	10.73	0.00 %
100-340-3495 ESD Dispatch Contracts Reimbursement	46,800.00	3,900.00	35,100.00	0.00	-11,700.00	25.00 %
RevCategory: 34 - Reimbursements Total:	938,125.71	36,845.78	845,639.75	0.00	-92,485.96	9.86%
RevCategory: 35 - Fees & Fines						
100-350-3500 County Judge Fee	800.00	54.00	454.00	0.00	-346.00	43.25 %
100-350-3501 Sheriff Fee	68,000.00	5,276.90	50,371.60	0.00	-17,628.40	25.92 %
100-350-3502 County Clerk Fee	260,000.00	27,731.84	216,386.25	0.00	-43,613.75	16.77 %
100-350-3503 Vital Statistics Fee	2,500.00	243.00	1,787.00	0.00	-713.00	28.52 %
100-350-3504 Tax Assessor Collector Fee	96,000.00	3,432.36	48,178.58	0.00	-47,821.42	49.81 %
100-350-3505 District Attorney Fee	1,600.00	150.28	1,728.78	0.00	128.78	108.05 %
100-350-3506 District Clerk Fee	70,000.00	8,059.32	73,977.74	0.00	3,977.74	105.68 %
100-350-3507 Jury Fees Fee	2,000.00	30.88	360.62	0.00	-1,639.38	81.97 %
100-350-3508 Court Reporter Fees	12,000.00	1,872.57	15,526.14	0.00	3,526.14	129.38 %
100-350-3509 Addl Court Cost T.C. 542.403	2,000.00	209.44	2,588.15	0.00	588.15	129.41 %
100-350-3510 JP Miscellaneous Fees	6,000.00	682.84	8,386.00	0.00	2,386.00	139.77 %
100-350-3515 Constable #1 Service Fees	4,000.00	796.00	6,880.00	0.00	2,880.00	172.00 %
100-350-3516 Constable #2 Service Fees	5,000.00	400.00	5,300.00	0.00	300.00	106.00 %
100-350-3517 Constable #3 Service Fees	6,000.00	600.00	6,275.00	0.00	275.00	104.58 %
100-350-3518 Constable #4 Service Fees	7,000.00	500.00	4,650.00	0.00	-2,350.00	33.57 %
100-350-3519 Juvenile Probation Attorney Fees	500.00	0.00	0.00	0.00	-500.00	100.00 %
100-350-3520 State Fee 10% Fee	12,800.00	0.00	15,121.98	0.00	2,321.98	118.14 %
100-350-3521 Time Payment Fee - County 1/2	500.00	0.00	77.47	0.00	-422.53	84.51 %
100-350-3523 Warrant Fees	16,000.00	447.62	8,211.46	0.00	-7,788.54	48.68 %
100-350-3524 Judiciary Fund County	300.00	6.05	47.15	0.00	-252.85	84.28 %
100-350-3525 District Court Fines	50,000.00	3,408.00	39,069.00	0.00	-10,931.00	21.86 %
100-350-3526 Library Fines	1,000.00	212.25	993.75	0.00	-6.25	0.63 %
100-350-3527 Justice of Peace #1 Fines	86,000.00	13,452.94	128,227.73	0.00	42,227.73	149.10 %
100-350-3528 Justice of Peace #2 Fines	49,000.00	2,284.54	44,393.46	0.00	-4,606.54	9.40 %
100-350-3529 Justice of Peace #3 Fines	25,000.00	1,474.31	20,743.05	0.00	-4,256.95	17.03 %
100-350-3530 Justice of Peace #4 Fines	28,000.00	3,352.22	26,016.57	0.00	-1,983.43	7.08 %
100-350-3531 County Court Fines	15,000.00	2,728.50	17,738.95	0.00	2,738.95	118.26 %
100-350-3532 Bond Forfeitures	500.00	0.00	11,300.00	0.00	10,800.00	2,260.00 %
100-350-3553 Truancy Court Cost \$50	5,000.00	561.29	6,911.56	0.00	1,911.56	138.23 %
100-350-3554 Administrative Transaction Fees	2,500.00	230.93	3,074.07	0.00	574.07	122.96 %
100-350-3555 Omni Fees	2,500.00	287.08	2,967.22	0.00	467.22	118.69 %
100-350-3556 County Speciality Court Acct	2,000.00	447.11	4,191.95	0.00	2,191.95	209.60 %
100-350-3557 Book Replacement Fees	0.00	41.00	422.00	0.00	422.00	0.00 %
RevCategory: 35 - Fees & Fines Total:	839,500.00	78,973.27	772,357.23	0.00	-67,142.77	8.00%
RevCategory: 37 - Interest						
100-370-3700 Interest	50,000.00	90,736.09	794,163.05	0.00	744,163.05	1,588.33 %
RevCategory: 37 - Interest Total:	50,000.00	90,736.09	794,163.05	0.00	744,163.05	1,488.33%
RevCategory: 38 - Miscellaneous Revenues						
100-380-3800 Sale of Assets	0.00	0.00	0.00	0.00	0.00	0.00 %
100-380-3801 Donations	0.00	0.00	320.00	0.00	320.00	0.00 %
100-380-3802 Royalties	2,000.00	238.20	2,286.95	0.00	286.95	114.35 %
100-380-3805 Vending Machines	100.00	0.00	0.00	0.00	-100.00	100.00 %
100-380-3820 Miscellaneous Revenue	52,742.50	2,608.82	24,531.53	-2,170.00	-30,380.97	57.60 %
RevCategory: 38 - Miscellaneous Revenues Total:	54,842.50	2,847.02	27,138.48	-2,170.00	-29,874.02	54.47%
RevCategory: 39 - Transfers In						
100-390-3917 SBITA Proceeds	0.00	0.00	0.00	0.00	0.00	0.00 %

Auditor's Budget Report

For Fiscal: 2025-2026 Period Ending: 06/30/2026

	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	766,114.67	20,158,221.92	-2,170.00	-95,170.29	0.47%
Expense						
Department: 401 - Commissioner's Court						
100-401-1000 Salary Elected Official	217,990.08	18,065.84	162,592.56	0.00	55,397.52	25.41 %
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	327.52	7,768.37	0.00	-7,768.37	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	25,987.50	0.00	11,662.50	30.98 %
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	1,588.32	14,663.63	0.00	7,640.50	34.26 %
100-401-2300 Retirement Match	22,333.29	1,564.11	14,492.35	0.00	7,840.94	35.11 %
100-401-3010 Office Supplies	400.00	0.00	113.88	0.00	286.12	71.53 %
100-401-4230 Bonds	250.00	0.00	50.00	0.00	200.00	80.00 %
100-401-4420 Legal Ads & Notices	1,500.00	87.00	835.50	0.00	664.50	44.30 %
100-401-4502 Educational Expense	10,000.00	2,100.31	7,809.01	0.00	2,190.99	21.91 %
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	26,620.60	237,490.80	0.00	113,983.90	32.43%
Department: 403 - County Clerk						
100-403-1000 Salary Elected Official	53,942.40	4,495.20	40,456.80	0.00	13,485.60	25.00 %
100-403-1200 Salary Regular Employee	168,000.00	12,600.00	103,600.00	0.00	64,400.00	38.33 %
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	838.00	0.00	502.00	37.46 %
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	1,259.76	10,595.20	0.00	6,485.90	37.97 %
100-403-2300 Retirement Match	17,103.43	1,263.56	10,693.71	0.00	6,409.72	37.48 %
100-403-3010 Office Supplies	8,000.00	417.74	3,964.33	279.95	3,755.72	46.95 %
100-403-3035 Remote Birth Certificates	2,400.00	139.08	1,123.62	0.00	1,276.38	53.18 %
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	0.00	3,456.36	0.00	543.64	13.59 %
100-403-4503 Education- non-elected employees	2,000.00	0.00	2,371.15	0.00	-371.15	-18.56 %
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	20,271.34	177,581.17	279.95	97,582.81	35.43%
Department: 405 - Veterans						
100-405-1300 Part Time Employee	11,856.00	617.50	5,856.75	0.00	5,999.25	50.60 %
100-405-2200 FICA	906.98	47.25	448.07	0.00	458.91	50.60 %
100-405-2300 Retirement	908.17	45.38	432.28	0.00	475.89	52.40 %
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	710.13	7,322.40	0.00	7,873.75	51.81%
Department: 406 - Emergency Management						
100-406-1300 Part Time Employee	26,400.00	2,200.00	19,800.00	0.00	6,600.00	25.00 %
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	1,514.70	0.00	504.90	25.00 %
100-406-2300 Retirement Match	2,022.24	161.70	1,461.24	0.00	561.00	27.74 %
100-406-3010 Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00 %
100-406-3200 Gasoline	1,200.00	21.64	267.12	0.00	932.88	77.74 %
100-406-3420 Vehicle Repair & Maintenance	2,000.00	756.73	756.73	0.00	1,243.27	62.16 %
100-406-3430 Equipment Repair & Maintenance	2,500.00	0.00	0.00	0.00	2,500.00	100.00 %
100-406-3495 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 %
100-406-4325 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 %

Auditor's Budget Report

For Fiscal: 2025-2026 Period Ending: 06/30/2026

	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
100-406-7000 Grant	0.00	0.00	0.00	0.00	0.00	0.00 %
100-406-7002 COVID Payroll Contra	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 406 - Emergency Management Total	36,641.84	3,308.37	23,799.79	0.00	12,842.05	35.05%
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 %
100-409-1800 FY Raise	22,500.00	1,675.00	15,075.00	0.00	7,425.00	33.00 %
100-409-1950 Leave Time Contingency	1.50	0.00	0.00	0.00	1.50	100.00 %
100-409-2200 FICA Taxes	1,721.25	123.27	-22,012.58	0.00	23,733.83	1,378.87 %
100-409-2300 Retirement Match	1,723.50	123.16	-21,375.71	0.00	23,099.21	1,340.25 %
100-409-2400 Workers' Comp	160,225.00	30,621.89	137,704.10	0.00	22,520.90	14.06 %
100-409-2500 Unemployment Comp	19,000.00	1,725.32	10,132.12	0.00	8,867.88	46.67 %
100-409-3015 Bank Fees	100.00	0.00	-4.23	0.00	104.23	104.23 %
100-409-3080 Postage	46,000.00	2,522.94	49,801.20	0.00	-3,801.20	-8.26 %
100-409-3090 Post Office Box Rental	500.00	420.00	420.00	0.00	80.00	16.00 %
100-409-3502 Christmas Lights/Yulefest/Employee Luncheon	8,300.00	0.00	7,019.48	0.00	1,280.52	15.43 %
100-409-3508 Penalties and Interest	0.00	0.00	271.09	0.00	-271.09	0.00 %
100-409-4010 Petit Jury	500.00	0.00	0.00	0.00	500.00	100.00 %
100-409-4140 Omnibase JP Collection Services	3,000.00	0.00	1,776.10	0.00	1,223.90	40.80 %
100-409-4160 Audit & Accounting Fees	35,700.00	3,000.00	37,000.00	0.00	-1,300.00	-3.64 %
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	8,415.00	28,950.00	0.00	17,050.00	37.07 %
100-409-4200 Property & General Liability Insurance	311,430.00	125,078.00	327,079.00	0.00	-15,649.00	-5.02 %
100-409-4410 Service Agreements	6,000.00	436.42	4,758.97	0.00	1,241.03	20.68 %
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 %
100-409-4494 Contract Services- Mitigation	100,000.00	4,281.10	66,757.69	18,825.69	14,416.62	14.42 %
100-409-4495 Contracted Services	26,000.00	858.00	4,207.90	2,882.20	18,909.90	72.73 %
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	0.00	7,795.00	0.00	3,305.00	29.77 %
100-409-4700 Lease Payments	30,000.00	4,631.67	23,320.02	0.00	6,679.98	22.27 %
100-409-4811 Indigent Cemetery Costs	10,500.00	1,590.00	5,915.00	0.00	4,585.00	43.67 %
100-409-4955 Contingency	320,000.00	0.00	10,834.08	13,958.50	295,207.42	92.25 %
100-409-4956 Contingency-Court Renovation Match	0.00	0.00	0.00	44,062.00	-44,062.00	0.00 %
100-409-4957 Capital Murder Contingency	145,000.00	0.00	0.00	0.00	145,000.00	100.00 %
100-409-4958 Capital Improvement Contingency	10,000.00	0.00	0.00	0.00	10,000.00	100.00 %
100-409-4959 Transfer to THC Grant-County Match	2,030,166.35	0.00	1,700,000.00	0.00	330,166.35	16.26 %
100-409-5400 Office Machines & Equipment	10,000.00	0.00	1,867.94	0.00	8,132.06	81.32 %
100-409-5450 Furniture & Fixtures	1,000.00	0.00	422.90	0.00	577.10	57.71 %
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	19,729.37	600.00	29,670.63	59.34 %
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:	3,406,467.60	185,501.77	2,417,444.44	80,328.39	908,694.77	26.68%
Department: 410 - Tele Communications						
100-410-4330 Local Telephone Service	113,000.00	8,409.13	68,825.46	0.00	44,174.54	39.09 %
100-410-4335 Cell Phone Service	6,000.00	542.95	3,285.63	0.00	2,714.37	45.24 %
Department: 410 - Tele Communications Total:	119,000.00	8,952.08	72,111.09	0.00	46,888.91	39.40%
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	537,391.00	262.59	449,526.86	9,923.58	77,940.56	14.50 %
100-411-4490 Software Implementation Costs	183,748.33	0.00	7,500.00	0.00	176,248.33	95.92 %
100-411-4495 Contracted Services	60,000.00	5,000.00	50,000.00	0.00	10,000.00	16.67 %
100-411-5200 Computer Equipment	60,000.00	1,018.82	38,569.27	1,935.00	19,495.73	32.49 %
100-411-5250 Computer Software	5,000.00	0.00	3,062.60	0.00	1,937.40	38.75 %
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:	846,139.33	6,281.41	548,658.73	11,858.58	285,622.02	33.76%

Auditor's Budget Report

For Fiscal: 2025-2026 Period Ending: 06/30/2026

	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Department: 426 - County Court						
100-426-1200 Salary Regular Employee	46,800.00	3,900.00	35,100.00	0.00	11,700.00	25.00 %
100-426-1300 Part-time Employee	0.00	0.00	0.00	0.00	0.00	0.00 %
100-426-1400 Longevity	720.00	60.00	540.00	0.00	180.00	25.00 %
100-426-1950 Leave Time / Excess Comp Paid	10,000.00	714.40	8,914.12	0.00	1,085.88	10.86 %
100-426-2200 FICA Taxes	4,400.28	338.37	3,235.14	0.00	1,165.14	26.48 %
100-426-2300 Retirement Match	4,406.03	343.57	3,288.20	0.00	1,117.83	25.37 %
100-426-3010 Office Supplies	1,500.00	0.00	169.95	0.00	1,330.05	88.67 %
100-426-3095 Books & Publications	400.00	0.00	117.00	0.00	283.00	70.75 %
100-426-4010 Petit Jury	5,000.00	0.00	0.00	0.00	5,000.00	100.00 %
100-426-4015 Sub Court Reporter	12,000.00	900.00	9,275.00	0.00	2,725.00	22.71 %
100-426-4110 Senate Bill 7 Appointments	50,000.00	1,275.00	18,012.50	0.00	31,987.50	63.98 %
100-426-4135 Court Costs & Services	9,000.00	710.00	6,985.14	0.00	2,014.86	22.39 %
100-426-4145 Transcripts	0.00	0.00	0.00	0.00	0.00	0.00 %
100-426-4502 Educational Expense	1,500.00	0.00	0.00	0.00	1,500.00	100.00 %
100-426-4600 Association & Organizational Dues	200.00	0.00	200.00	0.00	0.00	0.00 %
100-426-7002 COVID Payroll Contra	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 426 - County Court Total:	145,926.31	8,241.34	85,837.05	0.00	60,089.26	41.18%
Department: 435 - 115th District Court						
100-435-1100 Salary Appointed Official	82,000.08	7,083.34	63,750.06	0.00	18,250.02	22.26 %
100-435-1200 Salary Regular Employees	80,570.40	6,489.20	58,489.20	0.00	22,081.20	27.41 %
100-435-1300 Wages Part Time Employees	0.00	0.00	0.00	0.00	0.00	0.00 %
100-435-1400 Longevity	1,300.00	112.00	964.00	0.00	336.00	25.85 %
100-435-1600 Peace Officer Certification Pay	2,700.00	225.00	2,025.00	0.00	675.00	25.00 %
100-435-1900 County Stipend District Judge	0.00	0.00	0.00	0.00	0.00	0.00 %
100-435-1950 Leave Time / Excess Comp Paid	0.00	0.00	0.00	0.00	0.00	0.00 %
100-435-2200 FICA Taxes	12,742.64	1,041.54	9,376.95	0.00	3,365.69	26.41 %
100-435-2300 Retirement Match	12,759.30	1,022.34	9,235.42	0.00	3,523.88	27.62 %
100-435-3010 Office Supplies	1,500.00	0.00	414.42	0.00	1,085.58	72.37 %
100-435-3090 Post Office Box Rental	120.00	0.00	106.00	0.00	14.00	11.67 %
100-435-3095 Books & Publications	22,000.00	1,790.00	13,716.61	0.00	8,283.39	37.65 %
100-435-3110 Uniforms & Accessories - Bailiff	300.00	0.00	0.00	0.00	300.00	100.00 %
100-435-4010 Petit Jury	29,000.00	1,960.00	6,878.00	0.00	22,122.00	76.28 %
100-435-4011 Grand Jury	10,000.00	0.00	3,440.00	0.00	6,560.00	65.60 %
100-435-4013 Visiting Judge	1,000.00	0.00	248.75	0.00	751.25	75.13 %
100-435-4015 Sub Court Reporter	5,000.00	581.95	4,056.95	0.00	943.05	18.86 %
100-435-4110 Senate Bill 7 Appointments	150,000.00	14,850.00	105,287.95	0.00	44,712.05	29.81 %
100-435-4120 Court Appointed Atty - Civil	110,000.00	9,905.00	89,768.94	0.00	20,231.06	18.39 %
100-435-4125 Capital Murder Trial Expenses	50,000.00	6,663.00	45,455.90	0.00	4,544.10	9.09 %
100-435-4135 Court Costs & Services	5,000.00	295.00	1,135.90	0.00	3,864.10	77.28 %
100-435-4145 Transcripts	7,000.00	0.00	3,420.00	0.00	3,580.00	51.14 %
100-435-4150 Juror Expenses	500.00	27.60	27.60	0.00	472.40	94.48 %
100-435-4185 Psychological Evaluations	10,000.00	0.00	11,150.40	0.00	-1,150.40	-11.50 %
100-435-4340 Dedicated Phone Line	0.00	0.00	0.00	0.00	0.00	0.00 %
100-435-4495 Contracted Services	0.00	0.00	0.00	0.00	0.00	0.00 %
100-435-4502 Educational Expense	2,000.00	0.00	0.00	0.00	2,000.00	100.00 %
100-435-4520 Local Travel Reimbursement	100.00	0.00	0.00	0.00	100.00	100.00 %
100-435-4600 Assoc & Organization Dues	5,000.00	0.00	263.00	0.00	4,737.00	94.74 %
100-435-5100 Justice Center Improvements	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 435 - 115th District Court Total:	600,592.42	52,045.97	429,211.05	0.00	171,381.37	28.54%
Department: 450 - District Clerk						
100-450-1000 Salary Elected Official	53,942.40	4,495.20	40,456.80	0.00	13,485.60	25.00 %
100-450-1200 Salary Regular Employee	155,952.00	13,346.00	120,114.00	0.00	35,838.00	22.98 %
100-450-1250 Temporary District Clerk	0.00	0.00	0.00	0.00	0.00	0.00 %
100-450-1400 Longevity	318.00	24.00	204.00	0.00	114.00	35.85 %
100-450-1900 Salary Supplements	0.00	0.00	0.00	0.00	0.00	0.00 %
100-450-1950 Leave Time / Excess Comp Paid	1,500.00	0.00	0.00	0.00	1,500.00	100.00 %
100-450-2200 FICA Taxes	16,081.25	1,317.44	11,896.32	0.00	4,184.93	26.02 %

Auditor's Budget Report

For Fiscal: 2025-2026 Period Ending: 06/30/2025

	Current	Period	Fiscal		Variance	Percent
	Total Budget	Activity	Activity	Encumbrances	Favorable (Unfavorable)	Remaining
<u>100-450-2300</u> Retirement Match	16,217.17	1,313.10	11,865.24	0.00	4,351.93	26.84 %
<u>100-450-3010</u> Office Supplies	13,000.00	759.98	7,711.51	0.00	5,288.49	40.68 %
<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	156.67	0.00	2,043.33	92.88 %
<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	21,255.72	192,554.54	0.00	72,081.28	27.24%
Department: 451 - Justice of the Peace #1						
<u>100-451-1000</u> Salary Elected Official	47,242.00	3,936.84	35,431.56	0.00	11,810.44	25.00 %
<u>100-451-1200</u> Salary Regular Employee	66,000.00	5,500.00	49,500.00	0.00	16,500.00	25.00 %
<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	630.00	0.00	216.00	25.53 %
<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	687.62	6,211.59	0.00	2,592.64	29.45 %
<u>100-451-2300</u> Retirement Match	8,815.74	698.90	6,335.03	0.00	2,480.71	28.14 %
<u>100-451-3010</u> Office Supplies	2,500.00	0.00	373.29	0.00	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	967.60	0.00	1,032.40	51.62 %
<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	10,895.36	99,729.32	0.00	38,028.65	27.61%
Department: 452 - Justice of the Peace #2						
<u>100-452-1000</u> Salary Elected Official	49,642.00	4,136.84	37,231.56	0.00	12,410.44	25.00 %
<u>100-452-1200</u> Salary Regular Employee	34,705.68	2,892.14	30,294.28	0.00	4,411.40	12.71 %
<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	0.00	220.00	0.00	278.00	55.82 %
<u>100-452-1960</u> Leave Time / Excess Comp Paid:	100.00	0.00	1,468.68	0.00	-1,368.68	-1,368.68 %
<u>100-452-2200</u> FICA Taxes	6,774.73	518.16	5,094.93	0.00	1,679.80	24.80 %
<u>100-452-2300</u> Retirement Match	6,912.82	516.64	5,106.40	0.00	1,806.42	26.13 %
<u>100-452-3010</u> Office Supplies	2,500.00	0.00	1,764.80	0.00	735.20	29.41 %
<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	1,284.40	0.00	715.60	35.78 %
<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	8,063.78	82,535.05	0.00	26,433.18	24.26%
Department: 453 - Justice of the Peace #3						
<u>100-453-1000</u> Salary Elected Official	47,242.00	3,936.84	35,431.56	0.00	11,810.44	25.00 %
<u>100-453-1200</u> Salary Regular Employee	33,600.00	2,800.00	25,200.00	0.00	8,400.00	25.00 %
<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	162.00	0.00	162.00	50.00 %
<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	4,548.87	0.00	1,660.33	26.74 %
<u>100-453-2300</u> Retirement Match	6,217.32	496.62	4,486.56	0.00	1,730.76	27.84 %
<u>100-453-3010</u> Office Supplies	2,000.00	0.00	472.60	1,324.00	203.40	10.17 %
<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	48.94	793.24	0.00	56.76	6.68 %
<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	7,807.98	71,709.83	1,324.00	25,908.69	26.19%
Department: 454 - Justice of the Peace #4						
<u>100-454-1000</u> Salary Elected Official	47,242.00	3,936.84	35,431.55	0.00	11,810.44	25.00 %
<u>100-454-1200</u> Salary Regular Employee	33,600.00	2,800.00	25,200.00	0.00	8,400.00	25.00 %

Auditor's Budget Report

For Fiscal: 2025-2026 Period Ending: 06/30/2026

	Current	Period	Fiscal		Variance	Percent
	Total Budget	Activity	Activity	Encumbrances	Favorable (Unfavorable)	Remaining
<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	4,470.08	0.00	1,777.37	28.45 %
<u>100-454-2300</u> Retirement Match	6,255.62	495.16	4,474.62	0.00	1,781.00	28.47 %
<u>100-454-3010</u> Office Supplies	2,000.00	269.31	269.31	987.20	743.49	37.17 %
<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	0.00	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	45.00	115.00	0.00	185.00	61.67 %
<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	8,041.99	71,222.37	987.20	26,809.50	27.08%
Department: 476 - District Attorney						
<u>100-476-1200</u> Salary Regular Employee	452,344.08	31,723.68	291,034.78	0.00	161,309.30	35.66 %
<u>100-476-1250</u> State Longevity	4,560.00	340.00	3,160.00	0.00	1,400.00	30.70 %
<u>100-476-1400</u> Longevity	3,740.00	312.00	2,738.00	0.00	1,002.00	26.79 %
<u>100-476-1600</u> Peace Officer Certification	2,700.00	225.00	2,025.00	0.00	675.00	25.00 %
<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	21,124.94	0.00	6,375.06	23.18 %
<u>100-476-1950</u> Elected DA Supplement	12,000.00	1,000.00	8,500.00	0.00	3,500.00	29.17 %
<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	2,645.38	24,258.96	0.00	13,290.61	35.39 %
<u>100-476-2300</u> Retirement Match	38,516.66	2,638.08	24,252.76	0.00	14,263.90	37.03 %
<u>100-476-3010</u> Office Supplies	10,919.20	0.00	4,231.31	433.40	6,254.49	57.28 %
<u>100-476-3095</u> Books & Publications	2,500.00	0.00	2,156.00	0.00	344.00	13.76 %
<u>100-476-3105</u> Investigative Expenses	10,000.00	498.00	3,984.00	1,052.00	4,964.00	49.64 %
<u>100-476-3200</u> Gasoline	2,760.00	117.14	1,283.13	0.00	1,476.87	53.51 %
<u>100-476-3420</u> Vehicle Repair & Maintenance	2,500.00	0.00	0.00	1,000.00	1,500.00	60.00 %
<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	1,956.42	17,696.98	0.00	6,170.02	25.85 %
<u>100-476-4131</u> Cash Match V.A. Grant	6,000.00	380.26	3,427.14	0.00	2,572.86	42.88 %
<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	71.00	121.00	0.00	379.00	75.80 %
<u>100-476-4502</u> Educational Expense	11,000.00	0.00	8,767.16	0.00	2,232.84	20.30 %
<u>100-476-4600</u> Assoc & Organization Dues	2,000.00	1,167.00	1,967.00	0.00	33.00	1.65 %
<u>100-476-5200</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	45,375.62	420,728.16	2,485.40	233,642.95	35.57%
Department: 490 - Elections						
<u>100-490-1100</u> Salary Appointed Official	49,600.08	4,133.34	37,200.06	0.00	12,400.02	25.00 %
<u>100-490-1200</u> Salary Regular Employee	33,600.00	2,800.00	25,200.00	0.00	8,400.00	25.00 %
<u>100-490-1300</u> PT Election Workers	12,480.00	0.00	3,324.00	0.00	9,156.00	73.37 %
<u>100-490-1400</u> Longevity	624.00	52.00	464.00	0.00	160.00	25.64 %
<u>100-490-1500</u> Election Workers	24,700.00	0.00	24,292.00	0.00	408.00	1.65 %
<u>100-490-1960</u> Leave Time / Excess Comp Paid	1,000.00	322.40	1,675.57	0.00	-675.57	-67.56 %
<u>100-490-2200</u> FICA Taxes	10,083.01	532.72	6,831.46	0.00	3,251.55	32.25 %
<u>100-490-2300</u> Retirement Match	7,453.49	537.12	5,008.64	0.00	2,444.85	32.80 %
<u>100-490-3040</u> Election Materials	10,000.00	840.15	5,285.85	0.00	4,714.15	47.14 %
<u>100-490-3049</u> Chapter 19 expenditures	10,000.00	0.00	8,868.83	0.00	1,131.17	11.31 %
<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	20.79	357.53	0.00	42.47	10.62 %
<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	0.00	8,550.00	0.00	450.00	5.00 %
<u>100-490-5200</u> Computer Equipment	41,300.00	6,895.00	36,550.84	0.00	4,749.16	11.50 %

Auditor's Budget Report

For Fiscal: 2025-2026 Period Ending: 06/30/2026

	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
<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	16,133.52	220,539.09	0.00	49,181.80	18.23%
Department: 495 - County Auditor						
<u>100-495-1100</u> Salary Appointed Official	72,000.00	6,000.00	54,000.00	0.00	18,000.00	25.00 %
<u>100-495-1200</u> Salary Regular Employee	100,000.00	8,333.32	74,999.88	0.00	25,000.12	25.00 %
<u>100-495-1400</u> Longevity	1,764.00	144.00	1,296.00	0.00	468.00	26.53 %
<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	1,070.32	9,700.89	0.00	3,592.06	27.02 %
<u>100-495-2300</u> Retirement Match	13,310.32	1,064.04	9,615.54	0.00	3,694.78	27.76 %
<u>100-495-3010</u> Office Supplies	1,200.00	229.43	712.04	25.00	462.96	38.58 %
<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	0.00	1,399.10	0.00	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	16,841.11	152,143.45	25.00	51,698.82	25.36%
Department: 497 - County Treasurer						
<u>100-497-1000</u> Salary Elected Official	53,942.40	4,495.20	40,456.80	0.00	13,485.60	25.00 %
<u>100-497-1200</u> Salary Regular Employee	120,400.00	10,033.32	88,984.53	0.00	31,415.47	26.09 %
<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	98.00	826.00	0.00	410.00	33.17 %
<u>100-497-1960</u> Leave Time / Excess Comp Paid	0.00	0.00	157.69	0.00	-157.69	0.00 %
<u>100-497-2200</u> FICA Taxes	13,431.75	1,066.57	9,501.99	0.00	3,929.76	29.26 %
<u>100-497-2300</u> Retirement Match	13,449.31	1,075.04	9,624.46	0.00	3,824.85	28.44 %
<u>100-497-3010</u> Office Supplies	4,200.00	68.75	3,074.90	0.00	1,125.10	26.79 %
<u>100-497-4230</u> Bonds	200.00	0.00	100.00	20.00	80.00	40.00 %
<u>100-497-4502</u> Educational Expense	4,000.00	0.00	2,619.06	0.00	1,380.94	34.52 %
<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	82.76 %
<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	16,836.88	155,700.76	20.00	60,682.70	28.04%
Department: 499 - Tax Assessor						
<u>100-499-1000</u> Salary Elected Official	53,942.40	4,495.20	40,456.80	0.00	13,485.60	25.00 %
<u>100-499-1200</u> Salary Regular Employee	385,148.16	31,854.15	285,255.30	0.00	99,892.86	25.94 %
<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	300.00	2,592.00	0.00	976.00	27.35 %
<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	2,671.32	23,995.16	0.00	9,894.99	29.20 %
<u>100-499-2300</u> Retirement Match	33,934.46	2,693.71	24,229.00	0.00	9,705.46	28.60 %
<u>100-499-3010</u> Office Supplies	5,000.00	0.00	3,150.22	0.00	1,849.78	37.00 %
<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	0.00	25,257.72	0.00	1,742.28	6.45 %
<u>100-499-4502</u> Educational Expense	8,500.00	0.00	5,444.67	0.00	3,055.33	35.95 %
<u>100-499-4520</u> Local Travel Reimbursement	2,500.00	167.04	1,409.28	0.00	1,090.72	43.63 %
<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	0.00	21,650.00	0.00	10,850.00	33.38 %
<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	42,181.42	434,391.15	0.00	152,992.02	26.05%
Department: 505 - Appraisal District						
<u>100-505-4640</u> Appraisal District Pro-Rata	534,639.16	0.00	375,358.53	0.00	159,280.63	29.79 %
Department: 505 - Appraisal District Total:	534,639.16	0.00	375,358.53	0.00	159,280.63	29.79%
Department: 510 - County Buildings						
<u>100-510-1100</u> Salary Appointed Official	43,776.00	3,648.00	32,832.00	0.00	10,944.00	25.00 %
<u>100-510-1200</u> Salary Regular Employee	100,800.00	8,400.00	75,503.08	0.00	25,296.92	25.10 %
<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	776.00	0.00	316.00	28.94 %
<u>100-510-1600</u> Jailor Certification	2,400.00	100.00	900.00	0.00	1,500.00	62.50 %

Auditor's Budget Report

For Fiscal: 2025-2026 Period Ending: 06/30/2026

	Current	Period	Fiscal		Variance	Percent
	Total Budget	Activity	Activity	Encumbrances	Favorable (Unfavorable)	Remaining
<u>100-510-1960</u> Leave Time / Excess Comp Paid	700.00	305.73	742.54	0.00	-42.54	-6.08 %
<u>100-510-2200</u> FICA Taxes	11,380.75	894.12	7,899.33	0.00	3,481.42	30.59 %
<u>100-510-2300</u> Retirement Match	11,394.97	921.81	8,173.28	0.00	3,221.69	28.27 %
<u>100-510-3110</u> Uniforms & Accessories	400.00	0.00	262.59	0.00	137.41	34.35 %
<u>100-510-3200</u> Gasoline	8,700.00	87.89	3,959.53	0.00	4,740.47	54.49 %
<u>100-510-3220</u> Oil, Grease & Lubricants	300.00	0.00	94.33	0.00	205.67	68.56 %
<u>100-510-3380</u> Miscellaneous Expenses	10,000.00	986.24	4,936.10	600.00	4,463.90	44.64 %
<u>100-510-3390</u> Handtools	1,200.00	0.00	787.40	0.00	412.60	34.38 %
<u>100-510-3400</u> Lawns & Grounds	2,000.00	0.00	1,517.38	30.00	452.62	22.63 %
<u>100-510-3420</u> Vehicle Repair & Maintenance	6,000.00	1,401.63	3,014.23	76.00	2,909.77	48.50 %
<u>100-510-3460</u> Plumbing	3,000.00	199.59	898.79	0.00	2,101.21	70.04 %
<u>100-510-3470</u> Electrical	4,000.00	23.28	1,424.83	0.00	2,575.17	64.38 %
<u>100-510-3480</u> Janitorial Supplies	10,000.00	215.28	6,299.11	890.38	2,810.51	28.11 %
<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	14,910.09	87,524.06	0.00	82,475.94	48.52 %
<u>100-510-4310</u> Water, Sewer & Garbage	60,000.00	6,395.67	45,815.62	0.00	14,184.38	23.64 %
<u>100-510-4320</u> Natural Gas	30,000.00	2,152.71	22,401.19	0.00	7,598.81	25.33 %
<u>100-510-4405</u> Contracted Services	8,000.00	0.00	0.00	4,305.00	3,695.00	46.19 %
<u>100-510-4496</u> HVAC Repair	40,000.00	0.00	16,418.12	1,900.00	21,681.88	54.20 %
<u>100-510-5100</u> Facilities Improvement	40,000.00	59.22	22,898.36	181.05	16,920.59	42.30 %
<u>100-510-5500</u> Vehicles	0.00	0.00	0.00	0.00	0.00	0.00 %
<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	40,789.26	345,077.87	7,982.43	212,083.42	37.53%
Department: 551 - Constable #1						
<u>100-551-1000</u> Salary Elected Official	46,800.00	3,662.32	32,960.88	0.00	13,839.12	29.57 %
<u>100-551-2200</u> FICA Taxes	3,580.20	264.58	2,381.22	0.00	1,198.98	33.49 %
<u>100-551-2300</u> Retirement Match	3,584.88	269.18	2,432.52	0.00	1,152.36	32.15 %
<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	115.00	0.00	434.00	78.91 %
<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	103.96	1,361.99	0.00	2,638.01	65.95 %
<u>100-551-3420</u> Vehicle Repair & Maintenance	1,200.00	0.00	1,013.80	0.00	186.20	15.52 %
<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	70.00	0.00	330.00	82.50 %
<u>100-551-4600</u> Assoc & Organization Dues	100.00	0.00	0.00	70.00	30.00	30.00 %
<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	4,300.04	40,386.41	70.00	19,327.77	32.33%
Department: 552 - Constable #2						
<u>100-552-1000</u> Salary Elected Official	46,800.00	3,662.32	32,960.88	0.00	13,839.12	29.57 %
<u>100-552-2200</u> FICA Taxes	3,580.20	266.54	2,398.86	0.00	1,181.34	33.00 %
<u>100-552-2300</u> Retirement Match	3,584.88	269.18	2,432.52	0.00	1,152.36	32.15 %
<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	64.64	307.67	0.00	1,762.33	85.14 %
<u>100-552-3420</u> Vehicle Repair & Maintenance	1,000.00	0.00	107.50	0.00	892.50	89.25 %
<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	4,262.68	38,257.43	0.00	16,670.40	30.35%

Auditor's Budget Report

For Fiscal: 2025-2026 Period Ending: 06/30/2026

	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Department: 553 - Constable #3						
<u>100-553-1000</u> Salary Elected Official	46,800.00	3,662.32	32,960.88	0.00	13,839.12	29.57 %
<u>100-553-1200</u> FICA Taxes	3,580.20	280.18	2,521.62	0.00	1,058.58	29.57 %
<u>100-553-2300</u> Retirement Match	3,584.88	269.18	2,432.52	0.00	1,152.36	32.15 %
<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	400.00	50.00	11.11 %
<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	2,275.00	0.00	1,191.18	0.00	1,083.82	47.64 %
<u>100-553-3420</u> Vehicle Repair & Maintenance	1,395.00	0.00	614.71	776.00	4.29	0.31 %
<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	4,211.68	39,720.91	1,176.00	16,357.27	28.57%
Department: 554 - Constable #4						
<u>100-554-1000</u> Salary Elected Official	46,800.00	0.00	29,298.56	0.00	17,501.44	37.40 %
<u>100-554-1600</u> Peace Officer Certification	2,700.00	0.00	1,800.00	0.00	900.00	33.33 %
<u>100-554-2200</u> FICA Taxes	3,786.75	0.00	2,291.20	0.00	1,495.55	39.49 %
<u>100-554-2300</u> Retirement Match	3,791.70	0.00	2,296.26	0.00	1,495.44	39.44 %
<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	0.00	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	0.00	37,783.55	0.00	23,184.00	38.03%
Department: 560 - County Sheriff						
<u>100-560-1000</u> Salary Elected Official	76,800.00	5,132.52	46,192.68	0.00	30,607.32	39.85 %
<u>100-560-1200</u> Salary Regular Employee	1,473,648.48	126,952.70	1,174,875.02	0.00	298,773.46	20.27 %
<u>100-560-1225</u> Resource Officers	409,035.84	30,287.84	282,086.76	0.00	126,949.08	31.04 %
<u>100-560-1400</u> Longevity	11,178.00	850.00	7,462.00	0.00	3,716.00	33.24 %
<u>100-560-1600</u> Peace Officer Certification Pay	57,600.00	5,625.00	49,500.00	0.00	8,100.00	14.06 %
<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	6,555.95	74,579.50	0.00	45,420.50	37.85 %
<u>100-560-2200</u> FICA Taxes	164,410.92	12,977.93	121,440.31	0.00	42,970.61	26.14 %
<u>100-560-2300</u> Retirement Match	164,625.83	12,892.23	121,050.19	0.00	43,575.64	26.47 %
<u>100-560-3010</u> Office Supplies	15,120.00	1,620.70	9,846.74	664.15	4,609.11	30.48 %
<u>100-560-3105</u> Investigative Expenses	15,000.00	267.60	8,224.82	0.00	6,775.18	45.17 %
<u>100-560-3110</u> Uniforms & Accessories	26,144.00	2,235.80	12,283.42	2,574.54	11,286.04	43.17 %
<u>100-560-3145</u> Guns & Ammunition	12,850.00	5,845.50	8,335.19	0.00	4,514.81	35.13 %
<u>100-560-3200</u> Gasoline	144,900.00	8,718.29	90,092.47	0.00	54,807.53	37.82 %
<u>100-560-3380</u> Miscellaneous Expenses	6,750.00	173.19	4,201.72	0.00	2,548.28	37.75 %
<u>100-560-3420</u> Vehicle Repair & Maintenance	65,000.00	2,501.23	41,228.60	682.32	23,089.08	35.52 %
<u>100-560-3485</u> COVID-19 Expenses	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-560-4100</u> SANE Exams	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-560-4130</u> Bonds	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-560-4400</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	3,019.95	18,569.94	2,361.16	68.90	0.33 %

Auditor's Budget Report

For Fiscal: 2025-2026 Period Ending: 06/30/2026

	Current	Period	Fiscal		Variance	Percent
	Total Budget	Activity	Activity	Encumbrances	Favorable (Unfavorable)	Remaining
<u>100-560-4600</u> Assoc & Organization Dues	3,500.00	0.00	0.00	40.00	3,460.00	98.86 %
<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	872.99	20,332.09	0.00	667.91	3.18 %
<u>100-560-5500</u> Vehicles	168,864.88	0.00	157,821.89	0.00	11,042.99	6.54 %
<u>100-560-5800</u> Light Bars, Sirens, etc	8,000.00	0.00	2,628.07	5,244.76	127.17	1.59 %
<u>100-560-6500</u> Interest Equipment Lease	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-560-7000</u> Body Cameras - State Grant	26,940.00	0.00	26,007.40	0.00	932.60	3.46 %
<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>100-560-7802</u> S.B. 22 Payroll Contra	-17,732.29	0.00	0.00	0.00	-17,732.29	100.00 %
<u>100-560-7803</u> Hunter Safety Training	0.00	0.00	-80.36	107.10	-26.74	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	226,529.42	2,276,678.45	11,674.03	731,367.27	24.22 %
Department: 565 - County Jail						
<u>100-565-1200</u> Salary Regular Employee	1,609,308.80	114,729.02	1,048,412.51	0.00	560,896.29	34.85 %
<u>100-565-1300</u> Wages Part Time Employees	13,000.00	460.58	5,608.81	0.00	7,391.19	56.86 %
<u>100-565-1400</u> Longevity	8,794.00	516.00	5,054.00	0.00	3,740.00	42.53 %
<u>100-565-1600</u> Peace Officer Certification Pay	27,000.00	1,725.00	16,537.50	0.00	10,462.50	38.75 %
<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	10,254.24	93,463.17	0.00	41,536.83	30.77 %
<u>100-565-2200</u> FICA Taxes	137,227.44	9,428.73	86,680.54	0.00	50,546.90	36.83 %
<u>100-565-2300</u> Retirement Match	137,406.83	9,384.92	86,281.93	0.00	51,124.90	37.21 %
<u>100-565-3100</u> Employee Medical Exam	6,000.00	746.85	3,949.70	175.00	1,875.30	31.26 %
<u>100-565-3120</u> Inmate Clothing & Bedding	6,500.00	0.00	2,137.40	1,130.28	3,232.32	49.73 %
<u>100-565-3125</u> Prescriptions	55,000.00	1,879.49	31,263.63	0.00	23,736.37	43.16 %
<u>100-565-3135</u> Food	290,000.00	21,247.86	213,312.63	16,460.67	60,226.70	20.77 %
<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	22,170.26	69,533.95	0.00	18,466.05	20.98 %
<u>100-565-3480</u> Janitorial Supplies	58,000.00	2,849.57	33,059.02	2,970.29	21,970.69	37.88 %
<u>100-565-3485</u> COVID-19 Expenses	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-565-4595</u> Contracted Services	3,000.00	650.00	2,095.00	0.00	905.00	30.17 %
<u>100-565-4700</u> Equipment Lease	1,250.00	122.90	1,106.10	0.00	143.90	11.51 %
<u>100-565-5100</u> Facilities Maintenance	66,100.00	2,323.99	58,171.45	7,754.23	174.32	0.26 %
<u>100-565-7802</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	198,489.41	1,756,854.00	28,490.47	869,362.60	32.75 %
Department: 566 - Dispatch						
<u>100-566-1200</u> Salary Regular Employee	414,135.36	34,511.28	295,352.09	0.00	118,783.27	28.68 %
<u>100-566-1400</u> Longevity	1,618.00	148.00	1,176.00	0.00	442.00	27.32 %
<u>100-566-1600</u> Peace Officer Certification Pay	10,800.00	675.00	6,075.00	0.00	4,725.00	43.75 %
<u>100-566-1900</u> ESD Stipend	41,199.84	3,433.32	29,748.36	0.00	11,451.48	27.79 %
<u>100-566-1970</u> Leave Time / Excess Comp Paid	65,000.00	2,100.03	55,056.80	0.00	9,943.20	15.30 %
<u>100-566-2200</u> FICA Taxes	38,816.64	2,978.48	28,418.57	0.00	10,398.07	26.79 %
<u>100-566-2300</u> Retirement Match	38,147.87	3,003.76	28,592.78	0.00	9,555.09	25.05 %
Department: 566 - Dispatch Total:	609,717.71	46,849.87	444,419.60	0.00	165,298.11	27.11 %
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>100-567-3135</u> Animal Food	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-567-3160</u> Animal Medical	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-567-3200</u> Gas/Vehicle Repair	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-567-4300</u> Utilities	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-567-4502</u> Education Start-Up and On-Going	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 %

Auditor's Budget Report

For Fiscal: 2025-2026 Period Ending: 06/30/2026

	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
100-567-9350 Equipment	0.00	0.00	0.00	0.00	0.00	0.00 %
100-567-5500 Vehicle Outfitting -Start Up	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						
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	16,800.00	1,400.00	12,600.00	0.00	4,200.00	25.00 %
100-574-2200 FICA Taxes	1,285.20	106.20	955.80	0.00	329.40	25.63 %
100-574-2300 Retirement Match	1,286.88	102.92	930.00	0.00	356.88	27.73 %
Department: 574 - Juvenile Probation Board Total	19,372.08	1,609.12	14,485.80	0.00	4,886.28	25.22%
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	34,800.00	2,900.00	26,100.00	0.00	8,700.00	25.00 %
100-580-1400 Longevity	464.00	44.00	382.00	0.00	82.00	17.67 %
100-580-1950 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	1,895.25	0.00	802.45	29.75 %
100-580-2300 Retirement Match	2,701.22	216.38	1,954.36	0.00	746.86	27.65 %
100-580-3380 Miscellaneous Expenses	616.28	0.00	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	3,371.08	30,518.18	0.00	10,761.02	26.07%
Department: 611 - Road & Bridge						
100-611-1100 Salary Appointed Official	69,600.00	5,800.00	52,200.00	0.00	17,400.00	25.00 %
100-611-1200 Salary Regular Employee	1,328,440.64	89,829.73	890,982.98	0.00	437,457.66	32.93 %
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	638.00	5,900.00	0.00	4,262.00	41.94 %
100-611-1500 Employee Certification Pay	81,600.00	5,300.00	49,800.00	0.00	31,800.00	38.97 %
100-611-1950 Leave Time / Excess Comp Paid	29,000.00	1,642.59	20,041.06	0.00	8,958.94	30.89 %
100-611-2200 FICA Taxes	116,188.40	7,641.83	75,045.68	0.00	41,142.72	35.41 %
100-611-2300 Retirement Match	116,340.28	7,585.92	75,194.90	0.00	41,145.38	35.37 %
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	1,392.72	14,219.55	336.28	5,444.17	27.22 %
100-611-3200 Gasoline	82,800.00	29,765.26	43,107.64	8,750.00	30,942.36	37.37 %
100-611-3210 Diesel	175,500.00	21,311.74	103,335.35	20,000.00	52,164.65	29.72 %
100-611-3220 Oil, Grease & Lubricants	20,000.00	0.00	9,094.52	3,038.33	7,867.15	39.34 %
100-611-3230 Batteries	7,500.00	0.00	1,980.99	1,192.00	4,327.01	57.69 %
100-611-3240 Tires & Tubes	40,000.00	1,773.66	17,261.03	335.00	22,403.97	56.01 %
100-611-3245 Tire Removal	2,200.00	0.00	1,145.00	0.00	1,055.00	47.95 %
100-611-3300 Culverts	50,000.00	560.00	28,635.50	1,800.00	19,564.50	39.13 %
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	6,540.00	35,831.32	45,000.00	29,168.68	26.52 %
100-611-3340 Road Oil	605,000.00	50,415.20	133,681.20	68,000.00	403,318.80	66.66 %
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	209.84	3,937.86	0.00	6,062.14	60.62 %
100-611-3380 Miscellaneous Expenses	6,500.00	294.25	1,947.99	104.08	4,447.93	68.43 %
100-611-3390 Handtools	10,000.00	221.66	5,903.90	0.00	4,096.10	40.96 %
100-611-3420 Vehicle Repair & Maintenance	50,000.00	903.88	8,567.25	0.00	41,432.75	82.87 %
100-611-3430 Equipment Repair & Maintenance	125,000.00	28,444.44	111,810.97	1,157.44	12,031.59	9.63 %
100-611-4935 Contracted Services	70,000.00	0.00	8,674.00	0.00	61,326.00	87.61 %

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	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
100-611-4520 Local Travel Reimbursement	500.00	100.20	232.72	0.00	267.28	53.46 %
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	288.85	7,027.51	341.99	2,630.50	26.31 %
100-611-5600 Road Equipment	587,742.20	5,921.90	562,736.15	0.00	25,006.05	4.25 %
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	266,582.67	2,538,508.52	150,055.12	1,390,960.01	34.10 %
Department: 625 - Right of Way						
100-625-5050 Right of Way Acquisition	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 625 - Right of Way Total:	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 633 - Allocations to Organizations						
100-633-4630 Gladewater Library	1,000.00	0.00	1,000.00	0.00	0.00	0.00 %
100-633-4651 Texas Information and Referral Network (TI	3,000.00	0.00	3,000.00	0.00	0.00	0.00 %
100-633-4653 Meals on Wheels	2,100.00	0.00	0.00	0.00	2,100.00	100.00 %
100-633-4634 Sabine Valley MHMR	15,000.00	0.00	11,250.00	0.00	3,750.00	25.00 %
100-633-4637 CASA	2,500.00	0.00	0.00	0.00	2,500.00	100.00 %
100-633-4638 East Texas Council on Alcoholism & Drug	1,000.00	0.00	1,000.00	0.00	0.00	0.00 %
100-633-4639 Northeast Texas Regional Mobility Author	2,000.00	0.00	0.00	0.00	2,000.00	100.00 %
100-633-4641 Literacy Program	4,000.00	0.00	4,000.00	0.00	0.00	0.00 %
100-633-4642 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	0.00	22,250.00	0.00	10,350.00	31.75 %
Department: 642 - Indigent Health						
100-642-3010 Office Supplies	200.00	0.00	41.57	0.00	158.43	79.22 %
100-642-4495 Contracted Services	0.00	0.00	0.00	0.00	0.00	0.00 %
100-642-4502 Educational Expense	1,500.00	0.00	0.00	0.00	1,500.00	100.00 %
100-642-4801 Physician, Non	40,000.00	1,146.06	14,293.40	0.00	25,706.60	64.27 %
100-642-4802 Prescription Drugs	23,000.00	294.19	4,311.44	0.00	18,688.56	81.25 %
100-642-4803 Hospital Charges	125,000.00	14,384.35	67,872.12	0.00	57,127.88	45.70 %
Department: 642 - Indigent Health Total:	189,700.00	15,824.60	86,518.53	0.00	103,181.47	54.39 %
Department: 650 - County Library						
100-650-1100 Salary Appointed Official	45,763.92	3,813.66	34,322.94	0.00	11,440.98	25.00 %
100-650-1200 Salary Regular Employee	97,660.80	8,138.40	72,906.72	0.00	24,754.08	25.35 %
100-650-1300 Wages Part Time Employees	11,000.00	1,272.00	10,185.00	0.00	815.00	7.41 %
100-650-1400 Longevity	574.00	28.00	258.00	0.00	316.00	55.05 %
100-650-1960 Leave Time / Excess Comp Paid	3,000.00	552.93	5,450.97	0.00	-2,450.97	-81.70 %
100-650-2200 FICA Taxes	12,086.90	1,045.85	9,377.15	0.00	2,709.75	22.42 %
100-650-2300 Retirement Match	12,102.70	1,014.68	8,980.32	0.00	3,122.38	25.80 %
100-650-3010 Office Supplies	6,404.00	556.93	5,854.89	0.00	549.11	8.57 %
100-650-3097 Subscriptions	1,871.00	31.00	871.00	0.00	1,000.00	53.45 %
100-650-3380 Miscellaneous Expenses	755.23	0.00	755.23	0.00	0.00	0.00 %
100-650-4495 Contracted Services	7,569.77	53.29	6,460.40	104.08	1,005.29	13.28 %
100-650-4502 Educational Expense	2,500.00	2,011.71	2,331.52	0.00	168.48	6.74 %
100-650-4600 Assoc & Organization Dues	725.00	0.00	402.00	0.00	323.00	44.55 %
100-650-4680 Saturday Programs	2,000.00	76.76	1,849.53	0.00	150.47	7.52 %
100-650-5100 Facility Improvements	0.00	0.00	0.00	0.00	0.00	0.00 %
100-650-5475 Library Materials	46,500.00	3,383.25	39,008.02	530.80	6,961.18	14.97 %
100-650-5700 Replacement of Lost or Damaged Books	400.00	229.91	261.28	20.73	117.99	29.50 %
100-650-7000 Library Grant	0.00	0.00	0.00	0.00	0.00	0.00 %
100-650-7002 COVID Payroll Contra	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 650 - County Library Total:	250,913.32	22,208.37	199,274.97	655.61	50,982.74	20.32 %
Department: 655 - Historical Commission						
100-655-4495 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						
100-665-1200 Salary Regular Employee	33,774.72	2,814.56	25,803.76	0.00	7,970.96	23.60 %

Auditor's Budget Report

For Fiscal: 2025-2026 Period Ending: 06/30/2026

	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
<u>100-665-1300</u> Part-Time employee	15,900.00	1,110.00	12,240.00	0.00	3,660.00	23.02 %
<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	300.23	2,910.42	0.00	889.68	23.41 %
<u>100-665-3010</u> Office Supplies	1,100.00	34.32	363.08	0.00	736.92	66.99 %
<u>100-665-3200</u> Gasoline	1,500.00	111.60	1,001.96	0.00	498.04	33.20 %
<u>100-665-3420</u> Vehicle Repair and Maintenance	1,000.00	0.00	478.50	0.00	521.50	52.15 %
<u>100-665-4500</u> Education & Travel	8,990.00	140.00	6,313.33	0.00	2,676.67	29.77 %
<u>100-665-4600</u> Assoc & Organization Dues	470.00	0.00	470.00	0.00	0.00	0.00 %
Department: 665 - Extension Service Total:	66,534.82	4,510.71	49,581.05	0.00	16,953.77	25.48%
Department: 685 - Waste Disposal						
<u>100-685-4495</u> Contracted Services - Free Dump Days	5,000.00	4,191.49	9,436.22	0.00	-4,436.22	-88.72 %
Department: 685 - Waste Disposal Total:	5,000.00	4,191.49	9,436.22	0.00	-4,436.22	-88.72%
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:	20,791,221.41	1,349,096.79	14,254,868.48	297,412.18	6,238,940.75	30.01%
Fund: 100 - GENERAL FUND Surplus (Deficit):	-539,999.20	-582,982.12	5,903,353.44	-299,582.18	6,143,770.46	1,137.74%

Auditor's Budget Report

For Fiscal: 2025-2026 Period Ending: 06/30/2026

	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 101 - INSURANCE CLAIMS						
Revenue						
RevCategory: 30 - Property Taxes						
101-300-3000 Current Taxes	2,973,156.00	0.00	2,801,029.84	0.00	-172,126.16	5.79 %
101-300-3010 Penalties & Interest	48,000.00	0.00	45,813.37	0.00	-2,186.63	4.56 %
RevCategory: 30 - Property Taxes Total:	3,021,156.00	0.00	2,846,843.21	0.00	-174,312.79	5.77%
RevCategory: 37 - Interest						
101-370-3700 Interest - TexPool Insurance	28,644.00	1,789.15	18,318.15	0.00	-10,325.85	36.05 %
101-370-3701 Interest	200.00	5.42	75.76	0.00	-124.24	62.12 %
101-370-3702 Interest on Insurance Clearing acct	0.00	0.00	11.93	0.00	11.93	0.00 %
RevCategory: 37 - Interest Total:	28,844.00	1,794.57	18,405.84	0.00	-10,438.16	36.19%
RevCategory: 38 - Miscellaneous Revenues						
101-380-3809 TRIA/Wellness Penalty Fees	0.00	0.00	0.00	0.00	0.00	0.00 %
101-380-3815 Emp Insurance Dependent Contributions	180,000.00	16,471.27	148,959.77	0.00	-31,040.23	17.24 %
101-380-3820 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	16,471.27	257,861.75	0.00	77,861.75	43.26%
RevCategory: 39 - Transfers In						
101-390-3907 Ins Clearing Misc Transfers	0.00	0.00	0.00	0.00	0.00	0.00 %
101-390-3912 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	18,265.84	3,123,110.80	0.00	-106,889.20	3.31%
Expense						
Department: 409 - Non-Departmental						
101-409-2000 Insurance Claims	2,000,000.00	161,973.41	2,362,228.89	0.00	-362,228.89	-18.11 %
101-409-2910 Prescriptions	550,000.00	38,762.31	466,681.39	0.00	83,318.61	15.15 %
101-409-2930 Insurance Premiums	630,000.00	54,804.03	542,575.42	0.00	87,424.58	13.88 %
101-409-2940 Health Insurance Broker Expense	50,000.00	4,166.66	33,333.28	0.00	16,666.72	33.33 %
Department: 409 - Non-Departmental Total:	3,230,000.00	259,706.41	3,404,818.98	0.00	-174,818.98	-5.41%
Department: 790 - Transfers						
101-790-9013 INSURANCE CLAIMS - TRANSFERS FAMILY	0.00	0.00	0.00	0.00	0.00	0.00 %
101-790-9027 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	259,706.41	3,404,818.98	0.00	-174,818.98	-5.41%
Fund: 101 - INSURANCE CLAIMS Surplus (Deficit):	0.00	-241,440.57	-281,708.18	0.00	-281,708.18	0.00%
Report Surplus (Deficit):	-539,999.20	-824,422.69	5,621,645.26	-299,582.18	5,862,062.28	1,085.57%

Auditor's Budget Report

For Fiscal: 2025-2026 Period Ending: 06/30/2026

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	272,566.47	15,023,398.76	0.00	-276,805.24	1.81%
31 - DMV Fees	1,020,000.00	70,070.25	945,883.21	0.00	-74,116.79	7.27%
32 - Other Taxes, Licenses & Permits	1,855,000.00	167,956.46	1,579,110.74	0.00	-275,889.26	14.87%
33 - State & Federal Funding	193,550.00	46,119.33	170,530.70	0.00	-23,019.30	11.89%
34 - Reimbursements	938,125.71	36,845.78	845,639.75	0.00	-92,485.96	9.86%
35 - Fees & Fines	839,500.00	78,973.27	772,357.23	0.00	-67,142.77	8.00%
37 - Interest	50,000.00	90,736.09	794,163.05	0.00	744,163.05	-1,488.33%
38 - Miscellaneous Revenues	54,842.50	2,847.02	27,138.48	-2,170.00	-29,874.02	54.47%
39 - Transfers In	0.00	0.00	0.00	0.00	0.00	0.00%
Revenue Surplus (Deficit):	20,251,222.21	766,114.67	20,158,221.92	-2,170.00	-95,170.29	0.47%
Expense						
401 - Commissioner's Court	351,474.70	26,620.60	237,490.80	0.00	113,983.90	32.43%
403 - County Clerk	275,443.93	20,271.34	177,581.17	279.95	97,582.81	35.43%
405 - Veterans	15,196.15	710.13	7,322.40	0.00	7,873.75	51.81%
406 - Emergency Management	36,641.84	3,308.37	23,799.79	0.00	12,842.05	35.05%
409 - Non-Departmental	3,406,467.60	185,501.77	2,417,444.44	80,328.39	908,694.77	26.68%
410 - Tele Communications	119,000.00	8,952.08	72,111.09	0.00	46,888.91	39.40%
411 - Computer	846,139.33	6,281.41	548,658.73	11,858.58	285,622.02	33.76%
426 - County Court	145,926.31	8,241.34	85,837.05	0.00	60,089.26	41.18%
435 - 115th District Court	600,592.42	52,045.97	429,211.05	0.00	171,381.37	28.54%
450 - District Clerk	264,635.82	21,255.72	192,554.54	0.00	72,081.28	27.24%
451 - Justice of the Peace #1	137,757.97	10,895.36	99,729.32	0.00	38,028.65	27.61%
452 - Justice of the Peace #2	108,968.23	8,063.78	82,535.05	0.00	26,433.18	24.26%
453 - Justice of the Peace #3	98,942.52	7,807.98	71,709.83	1,324.00	25,908.69	26.19%
454 - Justice of the Peace #4	99,019.07	8,041.99	71,222.37	987.20	26,809.50	27.08%
476 - District Attorney	656,856.51	45,375.62	420,728.16	2,485.40	233,642.95	35.57%
490 - Elections	269,720.89	16,133.52	220,539.09	0.00	49,181.80	18.23%
495 - County Auditor	203,867.27	16,841.11	152,143.45	25.00	51,698.82	25.36%
497 - County Treasurer	216,403.46	16,836.88	155,700.76	20.00	60,682.70	28.04%
499 - Tax Assessor	587,383.17	42,181.42	434,391.15	0.00	152,992.02	26.05%
505 - Appraisal District	534,639.16	0.00	375,358.53	0.00	159,280.63	29.79%
510 - County Buildings	565,143.72	40,789.26	345,077.87	7,982.43	212,083.42	37.53%
551 - Constable #1	59,784.18	4,300.04	40,386.41	70.00	19,327.77	32.33%
552 - Constable #2	54,927.83	4,262.68	38,257.43	0.00	16,670.40	30.35%
553 - Constable #3	57,254.18	4,211.58	39,720.91	1,176.00	16,357.27	28.57%
554 - Constable #4	60,967.55	0.00	37,783.55	0.00	23,184.00	38.03%
560 - County Sheriff	3,019,719.75	226,529.42	2,276,678.45	11,674.03	731,367.27	24.22%
565 - County Jail	2,654,707.07	198,489.41	1,756,854.00	28,490.47	869,362.60	32.75%
566 - Dispatch	609,717.71	46,849.87	444,419.60	0.00	165,298.11	27.11%
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	14,485.80	0.00	4,885.28	25.22%
575 - Juvenile Probation	49,000.00	0.00	49,000.00	0.00	0.00	0.00%
580 - DPS	41,279.20	3,371.08	30,518.18	0.00	10,761.02	26.07%
611 - Road & Bridge	4,079,523.65	266,582.67	2,538,508.52	150,055.12	1,390,960.01	34.10%
625 - Right of Way	0.00	0.00	0.00	0.00	0.00	0.00%
633 - Allocations to Organizations	32,600.00	0.00	22,250.00	0.00	10,350.00	31.75%
642 - Indigent Health	189,700.00	15,824.60	86,518.53	0.00	103,181.47	54.39%
650 - County Library	250,913.32	22,208.37	199,274.97	655.61	50,982.74	20.32%
655 - Historical Commission	0.00	0.00	0.00	0.00	0.00	0.00%
665 - Extension Service	66,534.82	4,510.71	49,581.05	0.00	16,953.77	25.48%
685 - Waste Disposal	5,000.00	4,191.49	9,436.22	0.00	-4,436.22	-88.72%
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: 06/30/2026

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:	20,791,221.41	1,349,096.79	14,254,868.48	297,412.18	6,238,940.75	30.01%
Fund: 100 - GENERAL FUND Surplus (Deficit):	-539,999.20	-582,982.12	5,903,353.44	-299,582.18	6,143,770.46	1,137.74%

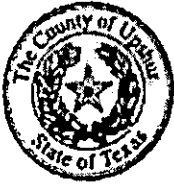
Auditor's Budget Report

For Fiscal: 2025-2026 Period Ending: 06/30/2026

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	0.00	2,846,843.21	0.00	-174,312.79	5.77%
37 - Interest	28,844.00	1,794.57	18,405.84	0.00	-10,438.16	36.19%
38 - Miscellaneous Revenues	180,000.00	16,471.27	257,861.75	0.00	77,861.75	-43.26%
39 - Transfers In	0.00	0.00	0.00	0.00	0.00	0.00%
Revenue Surplus (Deficit):	3,230,000.00	18,265.84	3,123,110.80	0.00	-106,889.20	3.31%
Expense						
409 - Non-Departmental	3,230,000.00	259,706.41	3,404,818.98	0.00	-174,818.98	-5.41%
790 - Transfers	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	3,230,000.00	259,706.41	3,404,818.98	0.00	-174,818.98	-5.41%
Fund: 101 - INSURANCE CLAIMS Surplus (Deficit):	0.00	-241,440.57	-281,708.18	0.00	-281,708.18	0.00%
Report Surplus (Deficit):	-539,999.20	-824,422.69	5,621,645.26	-299,582.18	5,862,062.28	1,085.57%

Fund Summary

Fund	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
100 - GENERAL FUND	-539,999.20	-582,982.12	5,903,353.44	-299,582.18	6,143,770.46
101 - INSURANCE CLAIMS	0.00	-241,440.57	-281,708.18	0.00	-281,708.18
Report Surplus (Deficit):	-539,999.20	-824,422.69	5,621,645.26	-299,582.18	5,862,062.28



Pooled Cash Report - Multiple Fiscals

Upshur County

For the Period Ending 6/30/2026

ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
CLAIM ON CASH				
<u>100-10000</u>	Claim on Pooled Cash - General Fund	26,904,237.25	(565,868.70)	26,338,368.55
<u>102-10000</u>	Claim on Pooled Cash - Salary Fund	5,961.97	(2,124.33)	3,837.64
<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	83,554.11	1,243.91	84,798.02
<u>201-10000</u>	Claim on Pooled Cash - Co. Records Mgmt & Presrv	63,607.28	484.74	64,092.02
<u>202-10000</u>	Claim on Pooled Cash - Law Library	1,634.31	217.21	1,851.52
<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	19,195.00	560.00	19,755.00
<u>216-10000</u>	Claim on Pooled Cash	52,421.50	1,181.52	53,603.02
<u>220-10000</u>	Claim on Pooled Cash - Co/Dist Ct Records Preserv	3,311.81	0.00	3,311.81
<u>221-10000</u>	Claim on Pooled Cash - Co/Dist Court Technology	13,267.16	77.52	13,344.68
<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	36,249.64	122.40	36,372.04
<u>224-10000</u>	Claim on Pooled Cash - Co. Clerk Rec Mgmt	353,235.18	4,525.71	357,760.89
<u>225-10000</u>	Claim on Pooled Cash - Co. Clerk Rec Archive	34,717.51	(16,424.06)	18,293.45
<u>226-10000</u>	Claim on Pooled Cash - Election Contracts	27,660.66	(4,253.41)	23,407.25
<u>227-10000</u>	Claim on Pooled Cash - JP Court Technology	36,861.14	32.06	36,893.20
<u>228-10000</u>	Claim on Pooled Cash - JP Courthouse Security	30,578.46	147.02	30,725.48
<u>229-10000</u>	Claim on Pooled Cash - Judicial Education	6,905.52	55.00	6,960.52
<u>230-10000</u>	Claim on Pooled Cash - Court Initiated Guardianship	54,866.34	360.00	55,226.34
<u>231-10000</u>	Claim on Pooled Cash	64,334.69	1,480.00	65,814.69
<u>232-10000</u>	Claim on Pooled Cash	20,696.88	501.00	21,197.88
<u>233-10000</u>	Claim on Pooled Cash	18,187.93	(692.94)	17,494.99
<u>234-10000</u>	Claim on Pooled Cash	54,376.83	1,179.10	55,555.93
<u>235-10000</u>	Claim on Pooled Cash	28,044.47	1,575.00	29,619.47
<u>240-10000</u>	Claim on Pooled Cash - Tax Office VIT Interest Fun	18,015.49	60.83	18,076.32
<u>250-10000</u>	Claim on Pooled Cash - DA Forfeiture Fund	18,356.66	633.65	18,990.31
<u>251-10000</u>	Claim on Pooled Cash - DA Pretrial Intervention	24,838.81	(355.20)	24,483.61
<u>252-10000</u>	Claim on Pooled Cash - DA LEOSE	3,338.80	0.00	3,338.80
<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	13,162.65	44.67	13,207.32
<u>271-10000</u>	Claim on Pooled Cash - Sheriff Federal Forfeitures	101,572.85	(783.45)	100,789.40
<u>272-10000</u>	Claim on Pooled Cash - LEOSE	38,256.25	0.00	38,256.25
<u>273-10000</u>	Claim on Pooled Cash	4,070.90	(862.24)	3,208.66
<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	574.29	1.94	576.23
<u>291-10000</u>	Claim on Pooled Cash - LEOSE Constable #1	7,802.58	0.00	7,802.58
<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	7,942.00	0.00	7,942.00
<u>294-10000</u>	Claim on Pooled Cash - LEOSE Constable #4	8,760.28	0.00	8,760.28
<u>300-10000</u>	Claim on Pooled Cash - DA Family Violence Grant	(4,570.44)	0.00	(4,570.44)
<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	144.76	0.49	145.25
<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	334,869.93	(40,000.94)	294,868.99

ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE	
308-10000	Claim on Pooled Cash - Victim's Assistance Grant	15,092.05	0.00	15,092.05	
309-10000	Claim on Pooled Cash-THC XII Grant	3,424,180.39	(38,165.68)	3,386,014.71	
310-10000	Claim on Pooled Cash-HAVA Security Grant	127.29	0.43	127.72	
311-10000	Claim on Pooled Cash	115,680.69	(10,577.46)	105,103.23	
312-10000	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	26,404.49	(1,633.15)	24,771.34	
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	40,232.27	22,621.71	62,853.98	
701-10000	Claim on Pooled Cash - Child Safety	1,621.65	0.00	1,621.65	
702-10000	Claim on Pooled Cash - Parks & Wildlife	4,261.04	30.60	4,291.64	
900-10000	Claim on Pooled Cash - CSCD Basic	259,141.47	87,343.07	346,484.54	
901-10000	Claim on Pooled Cash - CSCD 1 Comm Svc	(1,240.33)	13,940.62	12,700.29	
902-10000	Claim on Pooled Cash - CSCD 2 Mental Health	330.49	3,040.18	3,370.67	
906-10000	Claim on Pooled Cash - CSCD 6 Sex Offender Educa	7,258.66	7,938.11	15,196.77	
910-10000	Claim on Pooled Cash - CSCD 10 Drug Offender Cla	419.00	6,740.00	7,159.00	
949-10000	Claim on Pooled Cash - CSCD Local Fees	461,895.50	2,522.50	464,418.00	
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	141,962.88	926.01	142,888.89	
958-10000	Claim on Pooled Cash - Juvenile Title IV-E	252,249.28	(713.33)	251,535.95	
959-10000	Claim on Pooled Cash - Juv Grant R	0.00	0.00	0.00	
960-10000	Claim on Pooled Cash - Juv Basic Supervision	46,508.85	4,770.52	51,279.37	
961-10000	Claim on Pooled Cash - Juvenile Community Progra	63,081.05	1,424.34	64,505.39	
962-10000	Claim on Pooled Cash - Juvenile Pre & Post Adjudic	(59,054.96)	2,736.67	(56,318.29)	
963-10000	Claim on Pooled Cash - Juvenile Commitment Diver	(1,997.21)	5,833.34	3,836.13	
964-10000	Claim on Pooled Cash - Juvenile Mental Health	71,171.45	3,333.34	74,504.79	
965-10000	Claim on Pooled Cash	23,244.37	(574.30)	22,670.07	
969-10000	Claim on Pooled Cash - Juvenile Local Funding	(30,289.35)	(187.50)	(30,476.85)	
TOTAL CLAIM ON CASH		33,660,399.58	(505,531.48)	33,154,868.10	
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	469,748.06	(103,222.01)	366,526.05	
999-10301	Pooled Cash Holding - FNB	269,077.14	23.59	269,100.73	
999-10305	Payroll Clearing - FNB	10,549.33	9.83	10,559.16	
999-10307	Unclaimed Property - FNB	15,851.55	1.43	15,852.98	
999-10400	Texpool Operating	32,896,372.11	(402,344.32)	32,494,027.79	
TOTAL: Cash in Bank		33,660,399.58	(505,531.48)	33,154,868.10	
TOTAL CASH IN BANK		33,660,399.58	(505,531.48)	33,154,868.10	
DUE TO OTHER FUNDS					
999-26000	Due To Other Funds	33,660,399.58	(505,531.48)	33,154,868.10	
TOTAL DUE TO OTHER FUNDS		33,660,399.58	(505,531.48)	33,154,868.10	
Claim on Cash	33,154,868.10	Claim on Cash	33,154,868.10	Cash in Bank	33,154,868.10
Cash in Bank	33,154,868.10	Due To Other Funds	33,154,868.10	Due To Other Funds	33,154,868.10
Difference	0.00	Difference	0.00	Difference	0.00