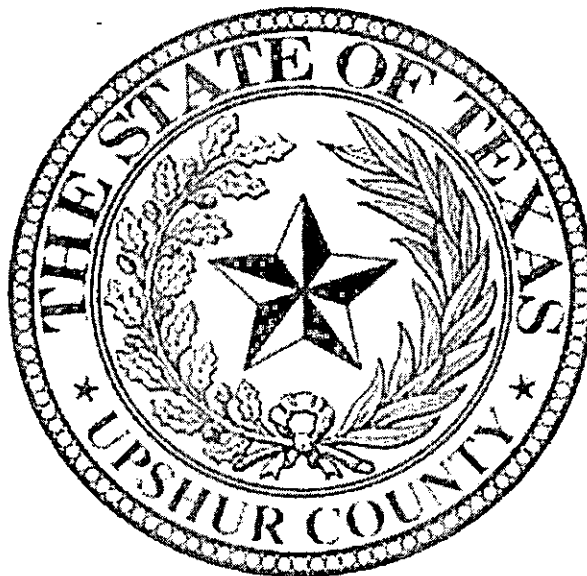


UPSHUR COUNTY, TEXAS
AUDITOR'S REPORT
MONTHLY UNAUDITED FINANCIAL REPORT
FY 2026



For the Month Ended

August 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

August 6, 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 August 1, 2026 through August 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 cursive script, appearing to read "Connie Williams".

Connie Williams, Upshur County Auditor

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

FINANCIAL HIGHLIGHTS

As of August 31, 2026 we have 1 month or 8.33 % 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 \$ 15,300,204 which is 75% of total budget

Through 08/31/2026 we have collected \$ 15.28 million or 99.1% of budget. Good news- we should meet budget expectation.

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

Through 08/31/2026 we have collected \$ 1.87 million and exceed budget by \$ 75K.

- 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 August 31, we have received \$ 1.027M and have exceeded budget by \$ 7K.

General Fund Expense:

- With the following exceptions, all departments are at or above 8.33 % of their remaining budget:
 - 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 and to that was added a \$ 2,500 grant bringing the budget to \$ 49K. Through August 31, the library has expended 45.6K or 92% of total budget.

Insurance Fund

The Insurance Fund continues to be a MAJOR problem!

As of August 31, 2026 claims paid totaled \$ 2.624 million which means we are now \$ 324K over budget. 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 have decreased slightly, there is a small chance that we may not exceed the budget of \$ 550K.

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 7 employees whose claims have exceeded the specific deductible of \$ 75K.

Pooled Cash Report

As of August 31, total Cash Balance in all accounts combined (excluding the Insurance Fund and School Funds) was \$ 28,992,656.99 of this amount \$ 24,354,128.31 belongs to the General Fund and \$ 4,638,528.68 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: 08/31/2026

	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	118,023.17	14,946,765.24	0.00	-123,438.76	0.82 %
<u>100-300-3010</u> Penalties & Interest	230,000.00	37,389.28	339,986.76	0.00	109,986.76	147.82 %
RevCategory: 30 - Property Taxes Total:	15,300,204.00	155,412.45	15,286,752.00	0.00	-13,452.00	0.09%
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 S10 Fee	380,000.00	17,170.00	358,200.00	0.00	-21,800.00	5.74 %
<u>100-310-3120</u> Tax Assessor's Portion	280,000.00	17,080.85	307,915.64	0.00	27,915.64	109.97 %
RevCategory: 31 - DMV Fees Total:	1,020,000.00	34,250.85	1,027,302.21	0.00	7,302.21	0.72%
RevCategory: 32 - Other Taxes, Licenses & Permits						
<u>100-320-3200</u> County Sales Tax	1,800,000.00	178,837.15	1,875,711.04	0.00	75,711.04	104.21 %
<u>100-320-3210</u> Mixed Drink Tax	30,000.00	4,433.29	39,586.85	0.00	9,586.85	131.96 %
<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	492.00	3,754.62	0.00	-1,245.38	24.91 %
<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	492.50	5,435.00	0.00	-565.00	9.42 %
<u>100-320-3250</u> Waste Disposal Fees	4,000.00	746.00	5,987.00	0.00	1,987.00	149.68 %
<u>100-320-3260</u> Game Room Permit Fees	10,000.00	0.00	7,000.00	0.00	-3,000.00	30.00 %
RevCategory: 32 - Other Taxes, Licenses & Permit	1,855,000.00	185,000.94	1,937,474.51	0.00	82,474.51	4.45%
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	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	6,370.00	11,924.00	0.00	924.00	108.40 %
<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	7,412.50	29,650.00	0.00	-5,000.00	14.43 %
<u>100-330-3317</u> ETCOG Grant	0.00	4,470.37	4,470.37	0.00	4,470.37	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	15,216.90	15,216.90	0.00	15,216.90	0.00 %
<u>100-330-3320</u> DA State Appropriation	27,500.00	0.00	27,500.00	0.00	0.00	0.00 %
<u>100-330-3321</u> Other State Grant Revenue	2,500.00	0.00	12,410.20	0.00	9,910.20	496.41 %
<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	1,020.00	4,600.00	0.00	2,200.00	191.67 %
<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:	196,050.00	34,489.77	207,200.66	0.00	11,150.66	5.69%
RevCategory: 34 - Reimbursements						
<u>100-340-3400</u> Out of County Prisoners	180,000.00	54,288.08	512,069.58	0.00	332,069.58	284.48 %
<u>100-340-3410</u> Prisoner Medical	12,000.00	934.25	14,153.12	0.00	2,153.12	117.94 %
<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	34,891.50	463,558.50	0.00	-74,767.21	13.89 %

Auditor's Budget Report

For Fiscal: 2025-2026 Period Ending: 08/31/2026

	Current	Period	Fiscal		Variance	Percent
	Total Budget	Activity	Activity	Encumbrances	Favorable (Unfavorable)	Remaining
<u>100-340-3440</u> Marion County ProRata	14,000.00	1,727.61	18,120.01	0.00	4,120.01	129.43 %
<u>100-340-3450</u> Attorney Fees	20,000.00	1,623.65	25,115.50	0.00	5,115.50	125.58 %
<u>100-340-3460</u> Interpreter Fees Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-340-3470</u> Insurance Recovery from Loss	50,000.00	0.00	28,175.98	0.00	-21,824.02	43.65 %
<u>100-340-3480</u> Restitution	4,000.00	0.00	0.00	0.00	-4,000.00	100.00 %
<u>100-340-3480</u> Certified Mail Reimbursement	0.00	10.98	21.71	0.00	21.71	0.00 %
<u>100-340-3495</u> ESD Dispatch Contracts Reimbursement	-46,800.00	3,900.00	-42,900.00	0.00	-3,900.00	8.33 %
RevCategory: 34 - Reimbursements Total:	938,125.71	97,376.07	1,180,393.71	0.00	242,268.00	25.82 %
RevCategory: 35 - Fees & Fines						
<u>100-350-3500</u> County Judge Fee	800.00	32.00	562.00	0.00	-238.00	29.75 %
<u>100-350-3501</u> Sheriff Fee	68,000.00	5,211.63	64,774.44	0.00	-3,225.56	4.74 %
<u>100-350-3502</u> County Clerk Fee	260,000.00	20,079.98	261,179.88	0.00	1,179.88	100.45 %
<u>100-350-3503</u> Vital Statistics Fee	2,500.00	228.00	2,323.00	0.00	-177.00	7.08 %
<u>100-350-3504</u> Tax Assessor Collector Fee	96,000.00	76,491.82	125,279.55	0.00	29,279.55	130.50 %
<u>100-350-3505</u> District Attorney Fee	1,600.00	180.96	2,122.38	0.00	522.38	132.65 %
<u>100-350-3506</u> District Clerk Fee	70,000.00	5,929.14	90,766.61	0.00	20,766.61	129.67 %
<u>100-350-3507</u> Jury Fees Fee	2,000.00	35.71	432.84	0.00	-1,567.16	78.36 %
<u>100-350-3508</u> Court Reporter Fees	12,000.00	1,152.14	19,310.18	0.00	7,310.18	160.92 %
<u>100-350-3509</u> Addl Court Cost T.C. 542.403	2,000.00	202.45	3,058.70	0.00	1,058.70	152.94 %
<u>100-350-3510</u> JP Miscellaneous Fees	6,000.00	767.09	10,176.29	0.00	4,176.29	169.60 %
<u>100-350-3515</u> Constable #1 Service Fees	4,000.00	821.00	8,676.00	0.00	4,676.00	216.90 %
<u>100-350-3516</u> Constable #2 Service Fees	5,000.00	940.00	7,745.00	0.00	2,745.00	154.90 %
<u>100-350-3517</u> Constable #3 Service Fees	6,000.00	670.00	8,635.00	0.00	2,635.00	143.92 %
<u>100-350-3518</u> Constable #4 Service Fees	7,000.00	0.00	4,920.00	0.00	-2,080.00	29.71 %
<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	19,300.04	0.00	6,500.04	150.78 %
<u>100-350-3521</u> Time Payment Fee - County 1/2	500.00	0.00	148.93	0.00	-351.07	70.21 %
<u>100-350-3523</u> Warrant Fees	16,000.00	187.99	10,665.42	0.00	-5,334.58	33.34 %
<u>100-350-3524</u> Judiciary Fund County	300.00	1.05	51.21	0.00	-248.79	82.93 %
<u>100-350-3525</u> District Court Fines	50,000.00	5,115.00	49,935.00	0.00	-65.00	0.13 %
<u>100-350-3526</u> Library Fines	1,000.00	143.25	1,243.75	0.00	243.75	124.38 %
<u>100-350-3527</u> Justice of Peace #1 Fines	86,000.00	7,836.36	148,879.67	0.00	62,879.67	173.12 %
<u>100-350-3528</u> Justice of Peace #2 Fines	49,000.00	7,933.80	57,610.00	0.00	8,610.00	117.57 %
<u>100-350-3529</u> Justice of Peace #3 Fines	25,000.00	1,345.24	25,679.68	0.00	679.68	102.72 %
<u>100-350-3530</u> Justice of Peace #4 Fines	28,000.00	4,057.08	31,733.00	0.00	3,733.00	113.33 %
<u>100-350-3531</u> County Court Fines	15,000.00	1,319.01	21,343.68	0.00	6,343.68	142.29 %
<u>100-350-3532</u> Bond Forfeitures	500.00	0.00	11,300.00	0.00	10,800.00	2,260.00 %
<u>100-350-3553</u> Truancy Court Cost \$50	5,000.00	607.12	8,237.60	0.00	3,237.60	164.75 %
<u>100-350-3554</u> Administrative Transaction Fees	2,500.00	244.96	3,609.29	0.00	1,109.29	144.37 %
<u>100-350-3555</u> Omni Fees	2,500.00	218.82	3,441.17	0.00	941.17	137.65 %
<u>100-350-3556</u> County Speciality Court Acct	2,000.00	541.00	5,233.26	0.00	3,233.26	261.66 %
<u>100-350-3557</u> Book Replacement Fees	0.00	37.95	538.95	0.00	538.95	0.00 %
RevCategory: 35 - Fees & Fines Total:	839,500.00	142,330.57	1,008,912.52	0.00	169,412.52	20.18 %
RevCategory: 37 - Interest						
<u>100-370-3700</u> Interest	50,000.00	85,608.55	971,714.90	0.00	921,714.90	1,943.43 %
RevCategory: 37 - Interest Total:	50,000.00	85,608.55	971,714.90	0.00	921,714.90	1,843.43 %
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	0.00	2,507.75	0.00	507.75	125.39 %
<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	177.93	44,646.63	-2,170.00	-10,265.87	19.46 %
RevCategory: 38 - Miscellaneous Revenues Total:	54,842.50	177.93	47,474.39	-2,170.00	-9,538.11	17.39 %
RevCategory: 39 - Transfers In						
<u>100-390-3912</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: 08/31/2026

	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
100-390-3908 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:	20,253,722.21	734,647.13	21,667,224.90	-2,170.00	1,411,332.69	6.97%
Expense						
Department: 401 - Commissioner's Court						
100-401-1000 Salary Elected Official	217,990.08	18,065.84	198,724.24	0.00	19,265.84	8.84 %
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	757.39	9,221.74	0.00	-9,221.74	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	31,762.50	0.00	5,887.50	15.64 %
100-401-1960 Leave Time / Excess Comp Paid	0.00	0.00	0.00	0.00	0.00	0.00 %
100-401-2300 FICA Taxes	22,304.13	1,621.21	17,901.34	0.00	4,402.79	19.74 %
100-401-2300 Retirement Match	22,333.29	1,595.71	17,679.25	0.00	4,654.04	20.84 %
100-401-3010 Office Supplies	400.00	45.94	159.82	0.00	240.18	60.05 %
100-401-4230 Bonds	250.00	0.00	50.00	0.00	200.00	80.00 %
100-401-4400 Legal Ads & Notices	1,500.00	33.50	1,283.00	0.00	217.00	14.47 %
100-401-4502 Educational Expense	10,000.00	0.00	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	25,007.09	287,768.90	0.00	63,705.80	18.13%
Department: 403 - County Clerk						
100-403-1000 Salary Elected Official	53,942.40	4,495.20	49,447.20	0.00	4,495.20	8.33 %
100-403-1200 Salary Regular Employee	168,000.00	13,991.67	131,491.72	0.00	36,508.28	21.73 %
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	1,030.00	0.00	310.00	23.13 %
100-403-1960 Leave Time / Excess Comp Paid	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
100-403-2300 FICA Taxes	17,081.10	1,353.67	13,308.10	0.00	3,773.00	22.09 %
100-403-2300 Retirement Match	17,103.43	1,365.84	13,418.66	0.00	3,684.77	21.54 %
100-403-3010 Office Supplies	8,000.00	8.23	4,420.31	0.00	3,579.69	44.75 %
100-403-3035 Remote Birth Certificates	2,400.00	140.91	1,379.82	0.00	1,020.18	42.51 %
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	-350.00	3,106.36	0.00	893.64	22.34 %
100-403-4503 Education- non-elected employees	2,000.00	0.00	2,371.15	0.00	-371.15	-18.56 %
100-403-4510 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	21,101.52	220,455.32	0.00	54,988.61	19.96%
Department: 405 - Veterans						
100-405-1300 Part-Time Employee	11,856.00	612.75	6,939.75	0.00	4,916.25	41.47 %
100-405-2300 FICA	906.98	46.88	530.92	0.00	376.06	41.46 %
100-405-2300 Retirement	908.17	45.03	511.87	0.00	396.30	43.64 %
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	704.66	8,567.84	0.00	6,628.31	43.62%
Department: 406 - Emergency Management						
100-406-1300 Part Time Employee	26,400.00	2,200.00	24,200.00	0.00	2,200.00	8.33 %
100-406-1960 Excess Comp	0.00	0.00	0.00	0.00	0.00	0.00 %
100-406-2300 FICA Taxes	2,019.60	168.30	1,851.30	0.00	168.30	8.33 %
100-406-2300 Retirement Match	2,022.24	161.70	1,784.64	0.00	237.60	11.75 %
100-406-3010 Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00 %
100-406-3200 Gasoline	1,200.00	47.23	343.84	0.00	856.16	71.35 %
100-406-3420 Vehicle Repair & Maintenance	2,000.00	0.00	1,010.29	0.00	989.71	49.49 %
100-406-3430 Equipment Repair & Maintenance	2,500.00	0.00	0.00	744.00	1,756.00	70.24 %
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 %
100-406-5300 Vehicles	0.00	0.00	0.00	0.00	0.00	0.00 %

Auditor's Budget Report

For Fiscal: 2025-2026 Period Ending: 08/31/2026

	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	2,577.23	29,190.07	744.00	6,707.77	18.31%
Department: 409 - Non-Departmental						
100-409-1200 Payroll Accrual (use at FY end only)	0.00	0.00	0.00	0.00	0.00	0.00 %
100-409-1400 FY Raise	22,500.00	1,668.75	18,418.75	0.00	4,081.25	18.14 %
100-409-1960 Leave Time Contingency	1.50	0.00	0.00	0.00	1.50	100.00 %
100-409-2200 FICA Taxes	1,721.25	122.88	-21,766.35	0.00	23,487.60	1,364.57 %
100-409-2300 Retirement Match	1,723.50	122.69	-21,129.83	0.00	22,853.33	1,325.98 %
100-409-2400 Workers' Comp	160,225.00	-21.36	137,661.38	0.00	22,563.62	14.08 %
100-409-2500 Unemployment Comp	19,000.00	866.86	12,074.06	0.00	6,925.94	36.45 %
100-409-3015 Bank Fees	100.00	0.00	-29.23	0.00	129.23	129.23 %
100-409-3030 Postage	46,000.00	3,220.64	55,421.84	0.00	-9,421.84	-20.48 %
100-409-3090 Post Office Box Rental	500.00	0.00	420.00	0.00	80.00	16.00 %
100-409-3502 Christmas Lights/Yulefest/Employee Lunc	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	296.52	2,440.86	0.00	559.14	18.64 %
100-409-4160 Audit & Accounting Fees	35,700.00	0.00	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	46,000.00	-1,215.00	42,585.00	0.00	3,415.00	7.42 %
100-409-4200 Property & General Liability Insurance	311,430.00	0.00	327,079.00	0.00	-15,649.00	-5.02 %
100-409-4410 Service Agreements	6,000.00	436.42	5,748.81	129.00	122.19	2.04 %
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	590.00	69,979.49	17,535.69	12,484.82	12.48 %
100-409-4495 Contracted Services	26,000.00	6,655.06	18,713.64	0.00	7,286.36	28.02 %
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	7,895.00	0.00	3,205.00	28.87 %
100-409-4700 Lease Payments	30,000.00	1,439.79	26,199.60	0.00	3,800.40	12.67 %
100-409-4811 Indigent Cemetery Costs	10,500.00	0.00	6,710.00	0.00	3,790.00	36.10 %
100-409-4955 Contingency	320,000.00	0.00	274,792.58	0.00	45,207.42	14.13 %
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	20,370.56	0.00	29,629.44	59.26 %
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	14,183.25	2,730,166.57	61,726.69	614,574.34	18.04%
Department: 410 - Tele Communications						
100-410-4330 Local Telephone Service	113,000.00	8,135.42	84,890.87	0.00	28,109.13	24.88 %
100-410-4335 Cell Phone Service	6,000.00	638.52	4,477.25	0.00	1,522.75	25.38 %
Department: 410 - Tele Communications Total:	119,000.00	8,773.94	89,368.12	0.00	29,631.88	24.90%
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	3,255.30	458,517.57	9,923.58	68,949.75	12.83 %
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	60,000.00	0.00	0.00	0.00 %
100-411-5200 Computer Equipment	60,000.00	3,934.11	44,948.36	589.97	14,461.67	24.10 %
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	12,189.41	574,028.63	10,513.55	261,597.15	30.92%

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For Fiscal: 2025-2026 Period Ending: 08/31/2026

	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	42,900.00	0.00	3,900.00	8.33 %
~~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	660.00	0.00	60.00	8.33 %
~~100-426-1900~~ Leave Time / Excess Comp Paid	10,000.00	1,563.73	11,294.85	0.00	-1,294.85	-12.95 %
~~100-426-2200~~ FICA Taxes	4,400.28	403.27	3,984.61	0.00	415.67	9.45 %
~~100-426-2300~~ Retirement Match	4,406.03	405.99	4,045.30	0.00	360.73	8.19 %
~~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	11,075.00	0.00	925.00	7.71 %
~~100-426-4110~~ Senate Bill 7 Appointments	50,000.00	2,250.00	24,437.50	0.00	25,562.50	51.13 %
~~100-426-4135~~ Court Costs & Services	9,000.00	0.00	9,065.14	0.00	-65.14	-0.72 %
~~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 %
~~100-426-4500~~ 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	9,482.99	107,949.35	0.00	37,976.96	26.02%
Department: 435 - 115th District Court						
~~100-435-1100~~ Salary Appointed Official	82,000.08	7,083.34	77,916.74	0.00	4,083.34	4.98 %
~~100-435-1200~~ Salary Regular Employees	80,570.40	6,489.20	71,467.60	0.00	9,102.80	11.30 %
~~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	1,188.00	0.00	112.00	8.62 %
~~100-435-1600~~ Peace Officer Certification Pay	2,700.00	225.00	2,475.00	0.00	225.00	8.33 %
~~100-435-1900~~ County Stipend District Judge	0.00	0.00	0.00	0.00	0.00	0.00 %
~~100-435-1960~~ 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	11,460.03	0.00	1,282.61	10.07 %
~~100-435-2300~~ Retirement Match	12,759.30	1,022.34	11,280.10	0.00	1,479.20	11.59 %
~~100-435-3010~~ Office Supplies	1,500.00	212.42	626.84	0.00	873.16	58.21 %
~~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	1,364.44	17,385.70	0.00	4,614.30	20.97 %
~~100-435-3110~~ Uniforms & Accessories - Bailiff	300.00	0.00	0.00	0.00	300.00	100.00 %
~~100-435-3145~~ Guns and Ammunition	0.00	0.00	0.00	0.00	0.00	0.00 %
~~100-435-4010~~ Petit Jury	29,000.00	0.00	6,878.00	0.00	22,122.00	76.28 %
~~100-435-4011~~ Grand Jury	10,000.00	0.00	4,700.00	0.00	5,300.00	53.00 %
~~100-435-4013~~ Visiting Judge	1,000.00	0.00	367.65	0.00	632.35	63.24 %
~~100-435-4015~~ Sub Court Reporter	5,000.00	425.00	5,781.95	0.00	-781.95	-15.64 %
~~100-435-4110~~ Senate Bill 7 Appointments	150,000.00	21,824.00	144,910.95	0.00	5,089.05	3.39 %
~~100-435-4120~~ Court Appointed Atty - Civil	110,000.00	2,081.00	107,265.94	0.00	2,734.06	2.49 %
~~100-435-4125~~ Capital Murder Trial Expenses	50,000.00	3,322.00	54,765.47	0.00	-4,765.47	-9.53 %
~~100-435-4135~~ Court Costs & Services	5,000.00	0.00	1,775.90	0.00	3,224.10	64.48 %
~~100-435-4145~~ Transcripts	7,000.00	696.00	4,116.00	0.00	2,884.00	41.20 %
~~100-435-4150~~ Juror Expenses	500.00	0.00	27.60	0.00	472.40	94.48 %
~~100-435-4185~~ Psychological Evaluations	10,000.00	700.00	12,900.40	0.00	-2,900.40	-29.00 %
~~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	5,441.10	5,704.10	0.00	-704.10	-14.08 %
~~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	52,039.38	543,099.97	0.00	57,492.45	9.57%
Department: 450 - District Clerk						
~~100-450-1000~~ Salary Elected Official	53,942.40	4,495.20	49,447.20	0.00	4,495.20	8.33 %
~~100-450-1200~~ Salary Regular Employee	155,952.00	13,346.00	146,806.00	0.00	9,146.00	5.86 %
~~100-450-1250~~ Temporary District Clerk	0.00	0.00	0.00	0.00	0.00	0.00 %
~~100-450-1400~~ Longevity	318.00	26.00	254.00	0.00	64.00	20.13 %
~~100-450-1900~~ Salary Supplements	0.00	0.00	0.00	0.00	0.00	0.00 %
~~100-450-1960~~ Leave Time / Excess Comp Paid	1,500.00	0.00	0.00	0.00	1,500.00	100.00 %

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	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
~~100-450-2200~~ FICA Taxes	16,081.25	1,317.59	14,531.35	0.00	1,549.90	9.64 %
~~100-450-2300~~ Retirement Match	16,217.17	1,313.23	14,491.57	0.00	1,725.60	10.64 %
~~100-450-3010~~ Office Supplies	13,000.00	2,053.95	10,108.22	2,402.73	489.05	3.76 %
~~100-450-3095~~ Books & Publications	0.00	0.00	0.00	0.00	0.00	0.00 %
~~100-450-4230~~ Bonds	500.00	100.00	100.00	0.00	400.00	80.00 %
~~100-450-4502~~ Educational Expense	2,200.00	50.00	206.67	0.00	1,993.33	90.61 %
~~100-450-4503~~ Education Expense Non-elected employee	4,800.00	50.00	50.00	0.00	4,750.00	98.96 %
~~100-450-4520~~ Local Travel Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00 %
~~100-450-4600~~ Assoc & Organization Dues	125.00	0.00	150.00	0.00	-25.00	-20.00 %
~~100-450-7002~~ COVID Payroll Contra	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 450 - District Clerk Total:	264,635.82	22,751.97	236,145.01	2,402.73	26,088.08	9.86%
Department: 451 - Justice of the Peace #1						
~~100-451-1000~~ Salary Elected Official	47,242.00	3,936.84	43,305.24	0.00	3,936.76	8.33 %
~~100-451-1200~~ Salary Regular Employee	66,000.00	5,500.00	60,500.00	0.00	5,500.00	8.33 %
~~100-451-1300~~ Wages Part Time Employees	0.00	0.00	0.00	0.00	0.00	0.00 %
~~100-451-1400~~ Longevity	846.00	72.00	774.00	0.00	72.00	8.51 %
~~100-451-1900~~ Salary Supplements	0.00	0.00	0.00	0.00	0.00	0.00 %
~~100-451-1960~~ Leave Time / Excess Comp Paid	1,000.00	0.00	840.75	0.00	159.25	15.93 %
~~100-451-2200~~ FICA Taxes	8,804.23	687.62	7,629.47	0.00	1,174.76	13.34 %
~~100-451-2300~~ Retirement Match	8,815.74	698.90	7,774.03	0.00	1,041.71	11.82 %
~~100-451-3010~~ Office Supplies	2,500.00	781.63	1,219.92	731.99	548.09	21.92 %
~~100-451-4230~~ Bonds	250.00	0.00	0.00	0.00	250.00	100.00 %
~~100-451-4502~~ Educational Expense	2,000.00	0.00	1,042.60	0.00	957.40	47.87 %
~~100-451-4520~~ Local Travel Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00 %
~~100-451-4600~~ 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	11,676.99	123,086.01	731.99	13,939.97	10.12%
Department: 452 - Justice of the Peace #2						
~~100-452-1000~~ Salary Elected Official	49,642.00	4,136.84	45,505.24	0.00	4,136.76	8.33 %
~~100-452-1200~~ Salary Regular Employee	34,705.68	2,892.14	36,078.56	0.00	-1,372.88	-3.96 %
~~100-452-1300~~ Part-Time Employee	5,300.00	0.00	0.00	0.00	5,300.00	100.00 %
~~100-452-1400~~ Longevity	498.00	0.00	220.00	0.00	278.00	55.82 %
~~100-452-1960~~ Leave Time / Excess Comp Paid	100.00	0.00	1,468.68	0.00	-1,368.68	-1,368.68 %
~~100-452-2200~~ FICA Taxes	6,774.73	518.16	6,131.25	0.00	643.48	9.50 %
~~100-452-2300~~ Retirement Match	6,912.82	516.64	6,139.68	0.00	773.14	11.18 %
~~100-452-3010~~ Office Supplies	2,500.00	44.88	1,809.68	409.61	280.71	11.23 %
~~100-452-4230~~ Bonds	250.00	0.00	0.00	0.00	250.00	100.00 %
~~100-452-4502~~ Educational Expense	2,000.00	0.00	1,902.25	0.00	97.75	4.89 %
~~100-452-4520~~ Local Travel Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00 %
~~100-452-4600~~ 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	8,108.66	99,325.34	409.61	9,233.28	8.47%
Department: 453 - Justice of the Peace #3						
~~100-453-1000~~ Salary Elected Official	47,242.00	3,936.84	43,305.24	0.00	3,936.76	8.33 %
~~100-453-1200~~ Salary Regular Employee	33,600.00	2,800.00	30,800.00	0.00	2,800.00	8.33 %
~~100-453-1300~~ Wages Part Time Employees	0.00	0.00	0.00	0.00	0.00	0.00 %
~~100-453-1400~~ Longevity	324.00	20.00	202.00	0.00	122.00	37.65 %
~~100-453-1960~~ Leave Time / Excess Comp Paid	0.00	0.00	0.00	0.00	0.00	0.00 %
~~100-453-2200~~ FICA Taxes	6,209.20	505.58	5,560.03	0.00	649.17	10.45 %
~~100-453-2300~~ Retirement Match	6,217.32	496.62	5,479.80	0.00	737.52	11.86 %
~~100-453-3010~~ Office Supplies	2,000.00	0.00	1,916.50	0.00	83.50	4.18 %
~~100-453-3095~~ Books & Publications	0.00	0.00	0.00	0.00	0.00	0.00 %
~~100-453-4230~~ Bonds	250.00	0.00	0.00	0.00	250.00	100.00 %
~~100-453-4502~~ Educational Expense	2,000.00	0.00	1,004.00	0.00	996.00	49.80 %
~~100-453-4520~~ Local Travel Reimbursement	850.00	48.94	377.33	0.00	472.67	55.61 %
~~100-453-4600~~ 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	88,759.90	0.00	10,182.62	10.29%
Department: 454 - Justice of the Peace #4						
~~100-454-1000~~ Salary Elected Official	47,242.00	3,936.84	43,305.24	0.00	3,936.76	8.33 %

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	Current	Period	Fiscal		Variance	Percent
	Total Budget	Activity	Activity	Encumbrances	Favorable (Unfavorable)	Remaining
<u>100-454-1200</u> Salary Regular Employee	33,600.00	2,800.00	30,800.00	0.00	2,800.00	8.33 %
<u>100-454-1400</u> Longevity	324.00	2.00	2.00	0.00	322.00	99.38 %
<u>100-454-1800</u> Leave Time / Excess Comp Paid	500.00	0.00	281.54	0.00	218.46	43.69 %
<u>100-454-2200</u> FICA Taxes	6,247.45	495.83	5,483.03	0.00	764.42	12.24 %
<u>100-454-2400</u> Retirement Match	6,255.62	495.31	5,485.79	0.00	769.83	12.31 %
<u>100-454-3010</u> Office Supplies	2,000.00	45.53	1,256.51	0.00	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	1,655.60	0.00	644.40	28.02 %
<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	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	7,775.51	88,384.71	0.00	10,634.36	10.74%
Department: 476 - District Attorney						
<u>100-476-1200</u> Salary Regular Employee	452,344.08	37,245.34	360,003.80	0.00	92,340.28	20.41 %
<u>100-476-1400</u> State Longevity	4,560.00	340.00	3,840.00	0.00	720.00	15.79 %
<u>100-476-1400</u> Longevity	3,740.00	316.00	3,368.00	0.00	372.00	9.95 %
<u>100-476-1600</u> Peace Officer Certification	2,700.00	225.00	2,475.00	0.00	225.00	8.33 %
<u>100-476-1650</u> Law Enforcement Taxable Travel Stipend	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-476-1900</u> DA Supplements-State Appropriation	27,500.00	3,291.66	26,708.26	0.00	791.74	2.88 %
<u>100-476-1950</u> Elected DA Supplement	12,000.00	0.00	9,500.00	0.00	2,500.00	20.83 %
<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	3,068.04	29,972.51	0.00	7,577.06	20.18 %
<u>100-476-2300</u> Retirement Match	38,516.66	3,044.20	29,935.18	0.00	8,581.48	22.28 %
<u>100-476-3010</u> Office Supplies	10,919.20	0.00	5,763.71	1,691.16	3,464.33	31.73 %
<u>100-476-3085</u> Books & Publications	2,500.00	100.00	2,501.27	0.00	-1.27	-0.05 %
<u>100-476-3105</u> Investigative Expenses	10,000.00	498.00	5,032.92	1,000.00	3,967.08	39.67 %
<u>100-476-3200</u> Gasoline	2,760.00	72.61	1,584.76	0.00	1,175.24	42.58 %
<u>100-476-3420</u> Vehicle Repair & Maintenance	2,500.00	0.00	1,000.00	0.00	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	3,811.34	23,474.74	0.00	392.26	1.64 %
<u>100-476-4131</u> Cash Match V.A. Grant	6,000.00	380.26	4,187.66	0.00	1,812.34	30.21 %
<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	550.00	0.00	3,450.00	86.25 %
<u>100-476-4145</u> Transcripts	1,500.00	656.25	656.25	0.00	843.75	56.25 %
<u>100-476-4230</u> Bonds	500.00	0.00	192.00	0.00	308.00	61.60 %
<u>100-476-4502</u> Educational Expense	11,000.00	0.00	8,787.87	0.00	2,212.13	20.11 %
<u>100-476-4600</u> Assoc & Organization Dues	2,000.00	0.00	1,967.00	15.00	18.00	0.90 %
<u>100-476-4600</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	53,048.70	521,500.93	2,706.16	132,649.42	20.19%
Department: 490 - Elections						
<u>100-490-1100</u> Salary Appointed Official	49,600.08	4,133.34	45,466.74	0.00	4,133.34	8.33 %
<u>100-490-1200</u> Salary Regular Employee	33,600.00	2,800.00	30,800.00	0.00	2,800.00	8.33 %
<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	568.00	0.00	56.00	8.97 %
<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	0.00	1,675.57	0.00	-675.57	-67.56 %
<u>100-490-2200</u> FICA Taxes	10,083.01	508.06	7,847.58	0.00	2,235.43	22.17 %
<u>100-490-2300</u> Retirement Match	7,453.49	513.42	6,035.48	0.00	1,418.01	19.02 %
<u>100-490-3010</u> Election Materials	12,500.00	224.27	5,510.12	875.00	6,114.88	48.92 %
<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	200.00	0.00	150.00	0.00	50.00	25.00 %
<u>100-490-4520</u> Local Travel Reimbursement	400.00	0.00	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 %

Auditor's Budget Report

For Fiscal: 2025-2026 Period Ending: 08/31/2026

	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
100-490-5200 Computer Equipment	41,300.00	4,040.00	40,590.84	0.00	709.16	1.72 %
100-490-6500 Interest-Equipment Lease	5,007.01	0.00	5,007.01	0.00	0.00	0.00 %
Department: 490 - Elections Total:	269,720.89	12,271.09	240,817.00	875.00	28,028.89	10.39%
Department: 495 - County Auditor						
100-495-1100 Salary Appointed Official	72,000.00	6,000.00	66,000.00	0.00	6,000.00	8.33 %
100-495-1200 Salary Regular Employee	100,000.00	8,333.32	91,666.52	0.00	8,333.48	8.33 %
100-495-1400 Longevity	1,764.00	148.00	1,592.00	0.00	172.00	9.75 %
100-495-1900 Leave Time / Excess Comp Paid	0.00	0.00	0.00	0.00	0.00	0.00 %
100-495-2200 FICA Taxes	13,292.95	1,070.66	11,842.21	0.00	1,450.74	10.91 %
100-495-2300 Retirement Match	13,310.32	1,064.34	11,744.22	0.00	1,566.10	11.77 %
100-495-3010 Office Supplies	1,200.00	40.56	762.60	80.99	356.41	29.70 %
100-495-3095 Books & Publications	300.00	0.00	0.00	0.00	300.00	100.00 %
100-495-4230 Bonds	200.00	0.00	100.00	0.00	100.00	50.00 %
100-495-4500 Educational Expense	1,400.00	0.00	1,399.10	0.00	0.90	0.06 %
100-495-4600 Assoc & Organization Dues	400.00	0.00	320.00	0.00	80.00	20.00 %
100-495-7000 COVID Payroll Contra	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 495 - County Auditor Total:	203,867.27	16,656.88	185,426.65	80.99	18,359.63	9.01%
Department: 497 - County Treasurer						
100-497-1000 Salary Elected Official	53,942.40	4,495.20	49,447.20	0.00	4,495.20	8.33 %
100-497-1200 Salary Regular Employee	120,400.00	10,033.32	109,051.17	0.00	11,348.83	9.43 %
100-497-1300 Wages Part Time Employees	0.00	0.00	0.00	0.00	0.00	0.00 %
100-497-1400 Longevity	1,236.00	100.00	1,026.00	0.00	210.00	16.99 %
100-497-1900 Leave Time / Excess Comp Paid	0.00	0.00	157.69	0.00	-157.69	0.00 %
100-497-2200 FICA Taxes	13,431.75	1,066.72	11,635.43	0.00	1,796.32	13.37 %
100-497-2300 Retirement Match	13,449.31	1,075.18	11,774.82	0.00	1,674.49	12.45 %
100-497-3010 Office Supplies	4,200.00	265.11	3,340.01	0.00	859.99	20.48 %
100-497-4230 Bonds	200.00	0.00	100.00	20.00	80.00	40.00 %
100-497-4500 Educational Expense	4,000.00	0.00	2,619.06	0.00	1,380.94	34.52 %
100-497-4503 Educational Expense-Non-elected employ	4,944.00	0.00	0.00	0.00	4,944.00	100.00 %
100-497-4520 Local Travel Reimbursement	350.00	0.00	191.25	0.00	158.75	45.36 %
100-497-4600 Assoc & Organization Dues	250.00	0.00	295.00	0.00	-45.00	-18.00 %
Department: 497 - County Treasurer Total:	216,403.46	17,035.53	189,637.63	20.00	26,745.83	12.36%
Department: 499 - Tax Assessor						
100-499-1000 Salary Elected Official	53,942.40	4,495.20	49,447.20	0.00	4,495.20	8.33 %
100-499-1200 Salary Regular Employee	385,148.16	31,912.95	349,183.91	0.00	35,964.25	9.34 %
100-499-1300 Part Time Employees	0.00	0.00	0.00	0.00	0.00	0.00 %
100-499-1400 Longevity	3,568.00	306.00	3,202.00	0.00	366.00	10.26 %
100-499-1900 Leave Time / Excess Comp Paid	350.00	0.00	0.00	0.00	350.00	100.00 %
100-499-2200 FICA Taxes	33,890.15	2,676.29	29,355.43	0.00	4,534.72	13.38 %
100-499-2300 Retirement Match	33,934.46	2,598.46	29,633.32	0.00	4,301.14	12.67 %
100-499-3010 Office Supplies	5,000.00	0.00	3,150.22	757.12	1,092.66	21.85 %
100-499-4230 Bonds	600.00	0.00	536.00	0.00	64.00	10.67 %
100-499-4495 Contracted Services	27,000.00	135.00	25,652.72	0.00	1,347.28	4.99 %
100-499-4500 Educational Expense	8,500.00	0.00	5,444.67	0.00	3,055.33	35.95 %
100-499-4520 Local Travel Reimbursement	2,500.00	197.06	1,823.40	0.00	676.60	27.06 %
100-499-4600 Assoc & Organization Dues	450.00	0.00	415.00	0.00	35.00	7.78 %
100-499-5200 Computer Equipment & Software	32,500.00	5,000.00	29,150.00	0.00	3,350.00	10.31 %
100-499-7000 COVID Payroll Contra	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 499 - Tax Assessor Total:	587,383.17	47,420.96	526,993.87	757.12	59,632.18	10.15%
Department: 505 - Appraisal District						
100-505-4640 Appraisal District Pro-Rata	534,639.16	99,276.71	474,635.24	0.00	60,003.92	11.22 %
Department: 505 - Appraisal District Total:	534,639.16	99,276.71	474,635.24	0.00	60,003.92	11.22%
Department: 510 - County Buildings						
100-510-1100 Salary Appointed Official	43,776.00	3,648.00	40,128.00	0.00	3,648.00	8.33 %
100-510-1200 Salary Regular Employee	100,800.00	8,400.00	92,303.08	0.00	8,496.92	8.43 %
100-510-1300 Wages Part Time Employees	0.00	0.00	0.00	0.00	0.00	0.00 %
100-510-1400 Longevity	1,092.00	94.00	958.00	0.00	134.00	12.27 %

Auditor's Budget Report

For Fiscal: 2025-2026 Period Ending: 08/31/2026

	Current	Period	Fiscal		Variance	Percent
	Total Budget	Activity	Activity	Encumbrances	Favorable (Unfavorable)	Remaining
~~100-510-1500~~ Jailor Certification	2,400.00	100.00	1,100.00	0.00	1,300.00	54.17 %
~~100-510-1750~~ Leave Time / Excess Comp Paid	700.00	0.00	742.54	0.00	-42.54	-6.08 %
~~100-510-2200~~ FICA Taxes	11,380.75	872.32	9,642.61	0.00	1,738.14	15.27 %
~~100-510-2300~~ Retirement Match	11,394.97	899.79	9,972.41	0.00	1,422.56	12.48 %
~~100-510-3110~~ Uniforms & Accessories	400.00	0.00	262.59	0.00	137.41	34.35 %
~~100-510-3200~~ Gasoline	8,700.00	943.69	5,885.38	0.00	1,814.62	20.86 %
~~100-510-3220~~ Oil, Grease & Lubricants	300.00	0.00	94.33	208.35	-2.68	-0.89 %
~~100-510-3300~~ Miscellaneous Expenses	10,000.00	1,554.21	7,002.38	820.16	2,177.46	21.77 %
~~100-510-3300~~ Handtools	1,200.00	0.00	907.31	0.00	292.69	24.39 %
~~100-510-3400~~ Lawns & Grounds	2,000.00	81.10	1,737.88	444.93	-182.81	-9.14 %
~~100-510-3420~~ Vehicle Repair & Maintenance	6,000.00	272.95	3,460.95	180.00	2,359.05	39.32 %
~~100-510-3460~~ Plumbing	3,000.00	220.82	1,126.33	265.05	1,608.62	53.62 %
~~100-510-3470~~ Electrical	4,000.00	17.99	1,535.57	2,510.97	-46.54	-1.16 %
~~100-510-3480~~ Janitorial Supplies	10,000.00	0.00	7,210.46	355.34	2,434.20	24.34 %
~~100-510-3485~~ COVID-19 Expenses	0.00	0.00	0.00	0.00	0.00	0.00 %
~~100-510-4300~~ Electricity	140,000.00	16,802.10	120,504.08	0.00	19,495.92	13.93 %
~~100-510-4310~~ Water, Sewer & Garbage	60,000.00	1,210.36	52,884.35	0.00	7,115.65	11.86 %
~~100-510-4320~~ Natural Gas	30,000.00	1,918.72	26,502.97	0.00	3,497.03	11.66 %
~~100-510-4495~~ Contracted Services	8,000.00	0.00	4,370.00	2,198.36	1,431.64	17.90 %
~~100-510-4496~~ HVAC Repair	38,000.00	11,802.29	28,240.41	19.99	9,739.60	25.63 %
~~100-510-5100~~ Facilities Improvement	72,000.00	22,549.72	59,298.30	10,063.59	2,638.11	3.66 %
~~100-510-5500~~ Vehicles	0.00	0.00	0.00	0.00	0.00	0.00 %
~~100-510-7002~~ COVID Payroll Contra	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 510 - County Buildings Total:	565,143.72	71,388.06	476,869.93	17,066.74	71,207.05	12.60%
Department: 551 - Constable #1						
~~100-551-1000~~ Salary Elected Official	46,800.00	3,662.32	40,285.52	0.00	6,514.48	13.92 %
~~100-551-2200~~ FICA Taxes	3,580.20	264.58	2,910.38	0.00	669.82	18.71 %
~~100-551-2300~~ Retirement Match	3,584.88	269.18	2,970.88	0.00	614.00	17.13 %
~~100-551-3010~~ Office Supplies	880.00	699.98	699.98	0.00	180.02	20.46 %
~~100-551-3110~~ Uniforms & Accessories	550.00	0.00	116.00	0.00	434.00	78.91 %
~~100-551-3115~~ Guns & Ammunition	650.00	0.00	643.50	0.00	6.50	1.00 %
~~100-551-3200~~ Gasoline	4,000.00	441.93	2,249.67	0.00	1,750.33	43.76 %
~~100-551-3420~~ Vehicle Repair & Maintenance	1,200.00	0.00	1,013.80	0.00	186.20	15.52 %
~~100-551-4220~~ Bonds	50.00	0.00	50.00	0.00	0.00	0.00 %
~~100-551-4502~~ Educational Expense	70.00	0.00	70.00	0.00	0.00	0.00 %
~~100-551-4600~~ Assoc & Organization Dues	100.00	0.00	0.00	0.00	100.00	100.00 %
~~100-551-5350~~ Communication Equipment	650.00	0.00	0.00	0.00	650.00	100.00 %
~~100-551-5500~~ Vehicles	0.00	0.00	0.00	0.00	0.00	0.00 %
~~100-551-7000~~ Software Maintenance-Body Camera	976.35	0.00	0.00	0.00	976.35	100.00 %
~~100-551-7002~~ 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	5,337.99	51,009.73	0.00	8,774.45	14.68%
Department: 552 - Constable #2						
~~100-552-1000~~ Salary Elected Official	46,800.00	3,662.32	40,285.52	0.00	6,514.48	13.92 %
~~100-552-2200~~ FICA Taxes	3,580.20	266.54	2,931.94	0.00	648.26	18.11 %
~~100-552-2300~~ Retirement Match	3,584.88	269.18	2,970.88	0.00	614.00	17.13 %
~~100-552-3010~~ Office Supplies	250.00	0.00	0.00	0.00	250.00	100.00 %
~~100-552-3110~~ Uniforms & Accessories	450.00	0.00	0.00	0.00	450.00	100.00 %
~~100-552-3115~~ Guns & Ammunition	350.00	0.00	0.00	0.00	350.00	100.00 %
~~100-552-3200~~ Gasoline	2,070.00	68.94	439.42	0.00	1,630.58	78.77 %
~~100-552-3420~~ Vehicle Repair & Maintenance	1,000.00	0.00	107.50	0.00	892.50	89.25 %
~~100-552-4220~~ Bonds	50.00	0.00	50.00	0.00	0.00	0.00 %
~~100-552-4600~~ Assoc & Organization Dues	100.00	0.00	0.00	0.00	100.00	100.00 %
~~100-552-5350~~ Communication Equipment	0.00	0.00	0.00	0.00	0.00	0.00 %
~~100-552-5500~~ Vehicles	0.00	0.00	0.00	0.00	0.00	0.00 %
~~100-552-7000~~ Match Body Worn Camera Grant	0.00	0.00	0.00	0.00	0.00	0.00 %
~~100-552-7002~~ 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	4,266.98	46,785.26	0.00	8,142.57	14.82%

Auditor's Budget Report

For Fiscal: 2025-2026 Period Ending: 08/31/2026

	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	40,285.52	0.00	6,514.48	13.92 %
<u>100-553-2200</u> FICA Taxes	3,580.20	280.18	3,081.98	0.00	498.22	13.92 %
<u>100-553-2300</u> Retirement Match	3,584.88	269.18	2,970.88	0.00	614.00	17.13 %
<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	390.00	390.00	0.00	60.00	13.33 %
<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	130.60	1,563.38	0.00	711.62	31.28 %
<u>100-553-3420</u> Vehicle Repair & Maintenance	1,395.00	0.00	1,515.00	0.00	-120.00	-8.60 %
<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	4,732.28	49,806.76	0.00	7,447.42	13.01%
Department: 554 - Constable #4						
<u>100-554-1000</u> Salary Elected Official	46,800.00	3,662.32	36,623.20	0.00	10,176.80	21.75 %
<u>100-554-1600</u> Peace Officer Certification	2,700.00	150.00	2,025.00	0.00	675.00	25.00 %
<u>100-554-2200</u> FICA Taxes	3,786.75	269.54	2,838.53	0.00	948.22	25.04 %
<u>100-554-2300</u> Retirement Match	3,791.70	280.20	2,851.15	0.00	940.55	24.81 %
<u>100-554-3010</u> Office Supplies	350.00	230.00	310.66	150.00	-110.66	-31.62 %
<u>100-554-3110</u> Uniforms & Accessories	450.00	0.00	0.00	693.18	-243.18	-54.04 %
<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	249.68	565.54	0.00	1,904.46	77.10 %
<u>100-554-3420</u> Vehicle Repair & Maintenance	1,200.00	0.00	2,318.69	0.00	-1,118.69	-93.22 %
<u>100-554-4230</u> Bonds	50.00	0.00	143.00	0.00	-93.00	-186.00 %
<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>100-554-5360</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	4,841.74	47,745.77	843.18	12,378.60	20.30%
Department: 560 - County Sheriff						
<u>100-560-1000</u> Salary Elected Official	76,800.00	5,132.52	56,457.72	0.00	20,342.28	26.49 %
<u>100-560-1200</u> Salary Regular Employee	1,473,648.48	123,242.10	1,425,652.55	0.00	47,995.93	3.26 %
<u>100-560-1225</u> Resource Officers	409,035.84	28,388.60	340,763.20	0.00	68,272.64	16.69 %
<u>100-560-1350</u> ISO Stipend	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-560-1400</u> Longevity	11,178.00	848.00	9,180.00	0.00	1,998.00	17.87 %
<u>100-560-1600</u> Peace Officer Certification Pay	57,600.00	5,587.50	60,787.50	0.00	-3,187.50	-5.53 %
<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	23,086.12	112,156.05	0.00	7,843.95	6.54 %
<u>100-560-2200</u> FICA Taxes	164,410.92	14,048.15	149,251.87	0.00	15,159.05	9.22 %
<u>100-560-2300</u> Retirement Match	164,625.83	13,863.35	148,549.45	0.00	16,076.38	9.77 %
<u>100-560-3010</u> Office Supplies	15,120.00	322.30	11,210.25	1,113.06	2,796.69	18.50 %
<u>100-560-3105</u> Investigative Expenses	15,000.00	447.78	8,856.35	4,699.41	1,444.24	9.63 %
<u>100-560-3110</u> Uniforms & Accessories	26,144.00	841.25	14,577.98	8,635.22	2,930.80	11.21 %
<u>100-560-3145</u> Guns & Ammunition	12,850.00	346.50	8,681.69	0.00	4,168.31	32.44 %
<u>100-560-3200</u> Gasoline	144,900.00	12,854.42	123,435.24	0.00	21,464.76	14.81 %
<u>100-560-3360</u> Miscellaneous Expenses	6,750.00	307.81	4,741.73	74.76	1,933.51	28.64 %
<u>100-560-3420</u> Vehicle Repair & Maintenance	65,000.00	8,849.55	53,744.24	2,193.75	9,062.01	13.94 %
<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>100-560-4480</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 %

Auditor's Budget Report

For Fiscal: 2025-2026 Period Ending: 08/31/2026

	Current	Period	Fiscal		Variance	
	Total Budget	Activity	Activity	Encumbrances	Favorable (Unfavorable)	Percent Remaining
<u>100-560-1500</u> Educational Expense	21,000.00	0.00	20,600.86	0.00	399.14	1.90 %
<u>100-560-1600</u> Assoc & Organization Dues	2,153.23	0.00	40.00	1,485.00	628.23	29.18 %
<u>100-560-1700</u> Lease Payments	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-560-5350</u> Communication Equipment	22,346.77	2,204.56	23,407.31	0.00	-1,060.54	-4.75 %
<u>100-560-5500</u> Vehicles	168,864.88	11,042.99	168,864.88	0.00	0.00	0.00 %
<u>100-560-5900</u> Light Bars, Sirens, etc	8,000.00	5,244.76	7,872.83	0.00	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>100-560-7002</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	-198.26	0.00	198.26	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	256,658.26	2,774,640.84	18,201.20	226,877.71	7.51%
Department: 565 - County Jail						
<u>100-565-1200</u> Salary Regular Employee	1,609,308.80	115,694.47	1,279,770.06	0.00	329,538.74	20.48 %
<u>100-565-1300</u> Wages Part Time Employees	13,000.00	378.70	8,842.14	0.00	6,157.86	47.37 %
<u>100-565-1400</u> Longevity	8,794.00	536.00	6,120.00	0.00	2,674.00	30.41 %
<u>100-565-1600</u> Peace Officer Certification Pay	27,000.00	1,350.00	19,387.50	0.00	7,612.50	28.19 %
<u>100-565-1650</u> Law Enforcement Taxable Travel Stipend	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-565-1960</u> Leave Time / Excess Comp Paid	135,000.00	9,320.61	113,769.70	0.00	21,230.30	15.73 %
<u>100-565-2200</u> FICA Taxes	137,227.44	9,399.31	105,650.36	0.00	31,577.08	23.01 %
<u>100-565-2300</u> Retirement Match	137,406.83	9,354.63	105,157.36	0.00	32,249.47	23.47 %
<u>100-565-3100</u> Employee Medical Exam	6,000.00	525.00	4,649.70	415.00	935.30	15.59 %
<u>100-565-3120</u> Inmate Clothing & Bedding	6,500.00	0.00	2,137.40	2,765.00	1,597.60	24.58 %
<u>100-565-3125</u> Prescriptions	55,000.00	1,915.70	36,536.75	0.00	18,463.25	33.57 %
<u>100-565-3135</u> Food	290,000.00	19,425.80	261,892.41	21,517.54	6,590.05	2.27 %
<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	6,364.86	79,224.21	0.00	8,775.79	9.97 %
<u>100-565-3480</u> Janitorial Supplies	58,000.00	3,648.20	40,291.48	2,202.17	15,566.35	26.74 %
<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	990.00	3,150.00	0.00	-150.00	-5.00 %
<u>100-565-4700</u> Equipment Lease	1,250.00	122.90	1,351.90	0.00	-101.90	-8.15 %
<u>100-565-5100</u> Facilities Maintenance	69,220.00	4,136.56	63,412.41	3,825.54	1,982.05	2.86 %
<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	183,162.74	2,129,530.04	30,725.25	494,451.78	18.63%
Department: 566 - Dispatch						
<u>100-566-1200</u> Salary Regular Employee	414,135.36	34,511.28	364,374.65	0.00	49,760.71	12.02 %
<u>100-566-1400</u> Longevity	1,618.00	152.00	1,480.00	0.00	138.00	8.53 %
<u>100-566-1600</u> Peace Officer Certification Pay	10,800.00	675.00	7,425.00	0.00	3,375.00	31.25 %
<u>100-566-1900</u> ESD Stipend	41,199.84	3,433.32	36,615.00	0.00	4,584.84	11.13 %
<u>100-566-1960</u> Leave Time / Excess Comp Paid	65,000.00	89.67	58,498.57	0.00	6,501.43	10.00 %
<u>100-566-2200</u> FICA Taxes	38,816.64	2,824.99	34,318.12	0.00	4,498.52	11.59 %
<u>100-566-2300</u> Retirement Match	38,147.87	2,856.27	34,545.11	0.00	3,602.76	9.44 %
Department: 566 - Dispatch Total:	609,717.71	44,542.53	537,256.45	0.00	72,461.26	11.88%
Department: 567 - Animal Control						
<u>100-567-1700</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 %

Auditor's Budget Report

For Fiscal: 2025-2026 Period Ending: 08/31/2026

	Current	Period	Fiscal		Variance	Percent
	Total Budget	Activity	Activity	Encumbrances	Favorable (Unfavorable)	Remaining
~~100-567-5100~~ Facilities Maintenance	0.00	0.00	0.00	0.00	0.00	0.00 %
~~100-567-5350~~ 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						
~~100-574-1910~~ Salary Supplements	16,800.00	1,400.00	15,400.00	0.00	1,400.00	8.33 %
~~100-574-2200~~ FICA Taxes	1,285.20	106.20	1,168.20	0.00	117.00	9.10 %
~~100-574-2300~~ Retirement Match	1,286.88	102.92	1,135.84	0.00	151.04	11.74 %
Department: 574 - Juvenile Probation Board Total	19,372.08	1,609.12	17,704.04	0.00	1,668.04	8.61 %
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 %
~~100-575-4100~~ 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	31,900.00	0.00	2,900.00	8.33 %
~~100-580-1400~~ Longevity	464.00	44.00	470.00	0.00	-6.00	-1.29 %
~~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	2,316.65	0.00	381.05	14.12 %
~~100-580-2300~~ Retirement Match	2,701.22	216.38	2,387.12	0.00	314.10	11.63 %
~~100-580-3380~~ Miscellaneous Expenses	616.28	0.00	186.57	249.25	180.46	29.28 %
~~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	37,260.34	249.25	3,769.61	9.13 %
Department: 611 - Road & Bridge						
~~100-611-1100~~ Salary Appointed Official	69,600.00	5,800.00	63,800.00	0.00	5,800.00	8.33 %
~~100-611-1200~~ Salary Regular Employee	1,328,440.64	91,135.60	1,071,152.10	0.00	257,288.54	19.37 %
~~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	656.00	7,202.00	0.00	2,960.00	29.13 %
~~100-611-1600~~ Employee Certification Pay	81,600.00	5,600.00	60,800.00	0.00	20,800.00	25.49 %
~~100-611-1950~~ Leave Time / Excess Comp Paid	29,000.00	3,662.17	25,267.13	0.00	3,732.87	12.87 %
~~100-611-2200~~ FICA Taxes	116,188.40	7,917.70	90,546.73	0.00	25,641.67	22.07 %
~~100-611-2300~~ Retirement Match	116,340.28	7,853.72	90,578.16	0.00	25,762.12	22.14 %
~~100-611-3010~~ Office Supplies	1,000.00	136.91	257.83	0.00	742.17	74.22 %
~~100-611-2110~~ Uniforms & Accessories	20,000.00	1,345.12	17,246.07	336.28	2,417.65	12.09 %
~~100-611-3200~~ Gasoline	82,800.00	29,004.88	58,242.83	0.00	24,557.17	29.66 %
~~100-611-3210~~ Diesel	190,500.00	65,011.86	168,347.21	0.00	22,152.79	11.63 %
~~100-611-3220~~ Oil, Grease & Lubricants	20,000.00	644.84	16,077.88	2,500.12	1,422.00	7.11 %
~~100-611-3230~~ Batteries	7,500.00	1,248.00	4,238.99	834.00	2,427.01	32.36 %
~~100-611-3240~~ Tires & Tubes	40,000.00	10,436.88	38,252.15	0.00	1,747.85	4.37 %
~~100-611-3245~~ Tire Removal	2,200.00	0.00	1,145.00	0.00	1,055.00	47.95 %
~~100-611-3300~~ Culverts	53,000.00	2,320.00	32,815.50	18,000.00	2,184.50	4.12 %
~~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	8,257.60	84,775.52	8,000.00	17,224.48	15.66 %
~~100-611-3340~~ Road Oil	639,000.00	235,382.00	535,887.60	51,000.00	52,112.40	8.16 %
~~100-611-3350~~ Plant Mix Asphalt	95,509.00	2,119.45	66,837.45	28,000.00	671.55	0.70 %
~~100-611-3360~~ Signs & Safety	7,000.00	219.74	4,157.60	2,298.45	543.95	7.77 %
~~100-611-3380~~ Miscellaneous Expenses	3,117.00	53.29	2,816.20	0.00	300.80	9.65 %
~~100-611-3390~~ Handtools	13,200.00	3,416.34	9,439.19	1,271.42	2,489.39	18.85 %
~~100-611-3420~~ Vehicle Repair & Maintenance	15,000.00	347.26	8,997.13	51.18	5,951.69	39.68 %
~~100-611-3430~~ Equipment Repair & Maintenance	155,000.00	9,949.41	123,986.63	21,984.10	9,029.27	5.83 %

Auditor's Budget Report

For Fiscal: 2025-2026 Period Ending: 08/31/2026

	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
<u>100-611-4495</u> Contracted Services	10,674.00	2,040.00	10,714.00	0.00	-40.00	-0.37 %
<u>100-611-4520</u> Local Travel Reimbursement	500.00	0.00	232.72	0.00	267.28	53.46 %
<u>100-611-4700</u> Equipment Lease	204,870.06	0.00	191,979.47	0.00	12,890.59	6.29 %
<u>100-611-5100</u> Facilities Improvement	15,000.00	2,168.59	9,521.20	1,276.00	4,202.80	28.02 %
<u>100-611-5600</u> Road Equipment	587,742.20	5,921.90	574,579.95	0.00	13,162.25	2.24 %
<u>100-611-6500</u> Interest-Equipment Lease	54,580.07	0.00	53,970.66	0.00	609.41	1.12 %
<u>100-611-7000</u> FY 22 Disaster Expenses	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-611-7002</u> COVID Payroll Contra	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 611 - Road & Bridge Total:	4,079,523.65	502,649.26	3,423,864.90	135,551.55	520,107.20	12.75%
Department: 625 - Right of Way						
<u>100-625-5050</u> Right of Way Acquisition	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 625 - Right of Way Total:	0.00	0.00	0.00	0.00	0.00	0.00%
Department: 633 - Allocations to Organizations						
<u>100-633-4630</u> Gladewater Library	1,000.00	0.00	1,000.00	0.00	0.00	0.00 %
<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	3,750.00	15,000.00	0.00	0.00	0.00 %
<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	1,000.00	0.00	0.00	0.00 %
<u>100-633-4639</u> Northeast Texas Regional Mobility Author	2,000.00	0.00	0.00	0.00	2,000.00	100.00 %
<u>100-633-4641</u> Literacy Program	4,000.00	0.00	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	3,750.00	26,000.00	0.00	6,600.00	20.25%
Department: 642 - Indigent Health						
<u>100-642-3010</u> Office Supplies	200.00	80.55	122.12	0.00	77.88	38.94 %
<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	404.02	16,614.63	0.00	23,385.37	58.46 %
<u>100-642-4802</u> Prescription Drugs	23,000.00	191.38	4,859.08	0.00	18,140.92	78.87 %
<u>100-642-4803</u> Hospital Charges	125,000.00	1,393.81	81,042.89	0.00	43,957.11	35.17 %
Department: 642 - Indigent Health Total:	189,700.00	2,069.76	102,638.72	0.00	87,061.28	45.89%
Department: 650 - County Library						
<u>100-650-1100</u> Salary Appointed Official	45,763.92	3,813.66	41,950.26	0.00	3,813.66	8.33 %
<u>100-650-1200</u> Salary Regular Employee	97,660.80	8,138.40	89,183.52	0.00	8,477.28	8.68 %
<u>100-650-1300</u> Wages Part Time Employees	11,000.00	1,422.00	12,879.00	0.00	-1,879.00	-17.08 %
<u>100-650-1400</u> Longevity	574.00	38.00	330.00	0.00	244.00	42.51 %
<u>100-650-1960</u> Leave Time / Excess Comp Paid	3,000.00	0.00	5,878.88	0.00	-2,878.88	-95.96 %
<u>100-650-2200</u> FICA Taxes	12,086.90	1,015.82	11,429.72	0.00	657.18	5.44 %
<u>100-650-2300</u> Retirement Match	12,102.70	985.80	10,972.06	0.00	1,130.64	9.34 %
<u>100-650-3010</u> Office Supplies	6,904.00	228.23	6,189.58	195.49	518.93	7.52 %
<u>100-650-3027</u> Subscriptions	871.00	0.00	871.00	0.00	0.00	0.00 %
<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	7,569.77	53.29	6,566.98	0.00	1,002.79	13.25 %
<u>100-650-4502</u> Educational Expense	2,500.00	216.00	2,227.71	0.00	272.29	10.89 %
<u>100-650-4600</u> Assoc & Organization Dues	1,048.00	0.00	402.00	0.00	646.00	61.64 %
<u>100-650-4680</u> Saturday Programs	2,000.00	0.00	1,849.53	89.46	61.01	3.05 %
<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	49,823.00	4,751.37	45,598.05	309.22	3,915.73	7.86 %
<u>100-650-5700</u> Replacement of Lost or Damaged Books	400.00	56.01	330.82	0.00	69.18	17.30 %
<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:	254,059.32	20,718.58	237,414.34	594.17	16,050.81	6.32%
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%

Auditor's Budget Report

For Fiscal: 2025-2026 Period Ending: 08/31/2026

	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Department: 665 - Extension Service						
~~100-665-1200~~ Salary Regular Employee	33,774.72	2,814.56	31,432.88	0.00	2,341.84	6.93 %
~~100-665-1300~~ Part-Time employee	15,900.00	1,807.50	15,660.00	0.00	240.00	1.51 %
~~100-665-1960~~ Leave Time / Excess Comp Paid	0.00	0.00	0.00	0.00	0.00	0.00 %
~~100-665-2200~~ FICA Taxes	3,800.10	353.60	3,602.70	0.00	197.40	5.19 %
~~100-665-3010~~ Office Supplies	834.51	0.00	363.08	72.80	398.63	47.77 %
~~100-665-3200~~ Gasoline	1,500.00	255.01	1,504.19	0.00	-4.19	-0.28 %
~~100-665-3470~~ Vehicle Repair and Maintenance	1,265.49	945.98	1,424.48	0.00	-158.99	-12.56 %
~~100-665-4500~~ Education & Travel	8,990.00	297.53	6,630.86	0.00	2,359.14	26.24 %
~~100-665-4600~~ Assoc & Organization Dues	470.00	0.00	470.00	0.00	0.00	0.00 %
Department: 665 - Extension Service Total:	66,534.82	6,474.18	61,088.19	72.80	5,373.83	-8.08%
Department: 685 - Waste Disposal						
~~100-685-1495~~ Contracted Services - Free Dump Days	5,000.00	0.00	9,436.22	0.00	-4,436.22	-88.72 %
Department: 685 - Waste Disposal Total:	5,000.00	0.00	9,436.22	0.00	-4,436.22	-88.72%
Department: 703 - Infrastructure Storm Water						
~~100-703-1400~~ Storm Water Projects 5.6 Longevity	0.00	0.00	0.00	0.00	0.00	0.00 %
~~100-703-2200~~ Storm Water Projects 5.6 FICA	0.00	0.00	0.00	0.00	0.00	0.00 %
~~100-703-2300~~ 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						
~~100-706-1400~~ THC Project Admin Longevity	0.00	0.00	42.00	0.00	-42.00	0.00 %
~~100-706-2200~~ THC Project Admin FICA	0.00	0.00	3.08	0.00	-3.08	0.00 %
~~100-706-2300~~ 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						
~~100-790-9019~~ Transfer To Fund 101 Insurance	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 790 - Transfers Total:	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	20,794,367.41	1,565,463.01	17,443,406.81	284,271.98	3,066,688.62	14.75%
Fund: 100 - GENERAL FUND Surplus (Deficit):	-540,645.20	-830,815.88	4,223,818.09	-286,441.98	4,478,021.31	828.27%

Auditor's Budget Report

For Fiscal: 2025-2026 Period Ending: 08/31/2026

	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	21,675.55	2,886,871.77	0.00	-86,284.23	2.90 %
<u>101-300-3010</u> Penalties & Interest	48,000.00	6,755.81	66,232.22	0.00	18,232.22	137.98 %
RevCategory: 30 - Property Taxes Total:	3,021,156.00	28,441.36	2,953,103.99	0.00	-68,052.01	2.25%
RevCategory: 37 - Interest						
<u>101-370-3700</u> Interest - TexPool Insurance	28,644.00	827.86	20,345.73	0.00	-8,298.27	28.97 %
<u>101-370-3701</u> Interest	200.00	12.47	94.02	0.00	-105.98	52.99 %
<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	840.33	20,451.68	0.00	-8,392.32	29.10%
RevCategory: 38 - Miscellaneous Revenues						
<u>101-380-3800</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	16,589.18	182,100.35	0.00	2,100.35	101.17 %
<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	16,589.18	291,002.33	0.00	111,002.33	61.67%
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	45,870.87	3,264,558.00	0.00	34,558.00	1.07%
Expense						
Department: 409 - Non-Departmental						
<u>101-409-2900</u> Insurance Claims	2,000,000.00	70,552.80	2,624,099.10	0.00	-624,099.10	-31.20 %
<u>101-409-2910</u> Prescriptions	550,000.00	9,059.02	514,210.71	0.00	35,789.29	6.51 %
<u>101-409-2930</u> Insurance Premiums	630,000.00	53,708.15	649,357.39	0.00	-19,357.39	-3.07 %
<u>101-409-2940</u> Health Insurance Broker Expense	50,000.00	4,166.66	41,666.60	0.00	8,333.40	16.67 %
Department: 409 - Non-Departmental Total:	3,230,000.00	137,486.63	3,829,333.80	0.00	-599,333.80	-18.56%
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	137,486.63	3,829,333.80	0.00	-599,333.80	-18.56%
Fund: 101 - INSURANCE CLAIMS Surplus (Deficit):	0.00	-91,615.76	-564,775.80	0.00	-564,775.80	0.00%
Report Surplus (Deficit):	-540,645.20	-922,431.64	3,659,042.29	-286,441.98	3,913,245.51	723.81%

Auditor's Budget Report

For Fiscal: 2025-2026 Period Ending: 08/31/2026

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	155,412.45	15,286,752.00	0.00	-13,452.00	0.09%
31 - DMV Fees	1,020,000.00	34,250.85	1,027,302.21	0.00	7,302.21	-0.72%
32 - Other Taxes, Licenses & Permits	1,855,000.00	185,000.94	1,937,474.51	0.00	82,474.51	-4.45%
33 - State & Federal Funding	196,050.00	34,489.77	207,200.66	0.00	11,150.66	-5.69%
34 - Reimbursements	938,125.71	97,376.07	1,180,393.71	0.00	242,268.00	-25.82%
35 - Fees & Fines	839,500.00	142,330.57	1,008,912.52	0.00	169,412.52	-20.18%
37 - Interest	50,000.00	85,608.55	971,714.90	0.00	921,714.90	-1,843.43%
38 - Miscellaneous Revenues	54,842.50	177.93	47,474.39	-2,170.00	-9,538.11	17.39%
39 - Transfers In	0.00	0.00	0.00	0.00	0.00	0.00%
Revenue Surplus (Deficit):	20,253,722.21	734,647.13	21,667,224.90	-2,170.00	1,411,332.69	-6.97%
Expense						
401 - Commissioner's Court	351,474.70	25,007.09	287,768.90	0.00	63,705.80	18.13%
403 - County Clerk	275,443.93	21,101.52	220,455.32	0.00	54,988.61	19.96%
405 - Veterans	15,196.15	704.66	8,567.84	0.00	6,628.31	43.62%
406 - Emergency Management	36,641.84	2,577.23	29,190.07	744.00	6,707.77	18.31%
409 - Non-Departmental	3,406,467.60	14,183.25	2,730,166.57	61,726.69	614,574.34	18.04%
410 - Tele Communications	119,000.00	8,773.94	89,368.12	0.00	29,631.88	24.90%
411 - Computer	846,139.33	12,189.41	574,028.63	10,513.55	261,597.15	30.92%
426 - County Court	145,926.31	9,482.99	107,949.35	0.00	37,976.96	26.02%
435 - 115th District Court	600,592.42	52,039.38	543,099.97	0.00	57,492.45	9.57%
450 - District Clerk	264,635.82	22,751.97	236,145.01	2,402.73	26,088.08	9.86%
451 - Justice of the Peace #1	137,757.97	11,676.99	123,086.01	731.99	13,939.97	10.12%
452 - Justice of the Peace #2	108,968.23	8,108.66	99,325.34	409.61	9,233.28	8.47%
453 - Justice of the Peace #3	98,942.52	7,807.98	88,759.90	0.00	10,182.62	10.29%
454 - Justice of the Peace #4	99,019.07	7,775.51	88,384.71	0.00	10,634.36	10.74%
476 - District Attorney	656,856.51	53,048.70	521,500.93	2,706.16	132,649.42	20.19%
490 - Elections	269,720.89	12,271.09	240,817.00	875.00	28,028.89	10.39%
495 - County Auditor	203,867.27	16,656.88	185,426.65	80.99	18,359.63	9.01%
497 - County Treasurer	216,403.46	17,035.53	189,637.63	20.00	26,745.83	12.36%
499 - Tax Assessor	587,383.17	47,420.96	526,993.87	757.12	59,632.18	10.15%
505 - Appraisal District	534,639.16	99,276.71	474,635.24	0.00	60,003.92	11.22%
510 - County Buildings	565,143.72	71,388.06	476,869.93	17,066.74	71,207.05	12.60%
551 - Constable #1	59,784.18	5,337.99	51,009.73	0.00	8,774.45	14.68%
552 - Constable #2	54,927.83	4,266.98	46,785.26	0.00	8,142.57	14.82%
553 - Constable #3	57,254.18	4,732.28	49,806.76	0.00	7,447.42	13.01%
554 - Constable #4	60,967.55	4,841.74	47,745.77	843.18	12,378.60	20.30%
560 - County Sheriff	3,019,719.75	256,658.26	2,774,640.84	18,201.20	226,877.71	7.51%
565 - County Jail	2,654,707.07	183,162.74	2,129,530.04	30,725.25	494,451.78	18.63%
566 - Dispatch	609,717.71	44,542.53	537,256.45	0.00	72,461.26	11.88%
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	17,704.04	0.00	1,668.04	8.61%
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	37,260.34	249.25	3,769.61	9.13%
611 - Road & Bridge	4,079,523.65	502,649.26	3,423,864.90	135,551.55	520,107.20	12.75%
625 - Right of Way	0.00	0.00	0.00	0.00	0.00	0.00%
633 - Allocations to Organizations	32,600.00	3,750.00	26,000.00	0.00	6,600.00	20.25%
642 - Indigent Health	189,700.00	2,069.76	102,638.72	0.00	87,061.28	45.89%
650 - County Library	254,059.32	20,718.58	237,414.34	594.17	16,050.81	6.32%
655 - Historical Commission	0.00	0.00	0.00	0.00	0.00	0.00%
665 - Extension Service	66,534.82	6,474.18	61,088.19	72.80	5,373.83	8.08%
685 - Waste Disposal	5,000.00	0.00	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: 08/31/2026

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:	20,794,367.41	1,565,463.01	17,443,406.81	284,271.98	3,066,688.62	14.75%
Fund: 100 - GENERAL FUND Surplus (Deficit):	-540,645.20	-830,815.88	4,223,818.09	-286,441.98	4,478,021.31	828.27%

Auditor's Budget Report

For Fiscal: 2025-2026 Period Ending: 08/31/2026

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	28,441.36	2,953,103.99	0.00	-68,052.01	2.25%
37 - Interest	28,844.00	840.33	20,451.68	0.00	-8,392.32	29.10%
38 - Miscellaneous Revenues	180,000.00	16,589.18	291,002.33	0.00	111,002.33	-61.67%
39 - Transfers In	0.00	0.00	0.00	0.00	0.00	0.00%
Revenue Surplus (Deficit):	3,230,000.00	45,870.87	3,264,558.00	0.00	34,558.00	-1.07%
Expense						
409 - Non-Departmental	3,230,000.00	137,486.63	3,829,333.80	0.00	-599,333.80	-18.56%
790 - Transfers	0.00	0.00	0.00	0.00	0.00	0.00%
Expense Total:	3,230,000.00	137,486.63	3,829,333.80	0.00	-599,333.80	-18.56%
Fund: 101 - INSURANCE CLAIMS Surplus (Deficit):	0.00	-91,615.76	-564,775.80	0.00	-564,775.80	0.00%
Report Surplus (Deficit):	-540,645.20	-922,431.64	3,659,042.29	-286,441.98	3,913,245.51	723.81%

Auditor's Budget Report

For Fiscal: 2025-2026 Period Ending: 08/31/2026

Fund Summary

Fund	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
100 - GENERAL FUND	-540,645.20	-830,815.88	4,223,818.09	-286,441.98	4,478,021.31
101 - INSURANCE CLAIMS	0.00	-91,615.76	-564,775.80	0.00	-564,775.80
Report Surplus (Deficit):	-540,645.20	-922,431.64	3,659,042.29	-286,441.98	3,913,245.51



Pooled Cash Report - Multiple Fiscals

Upshur County

For the Period Ending 8/31/2026

ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
CLAIM ON CASH				
100-10000	Claim on Pooled Cash - General Fund	25,405,318.88	(1,051,190.57)	24,354,128.31
102-10000	Claim on Pooled Cash - Salary Fund	4,798.58	1,183.06	5,981.64
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	86,592.57	(25,625.63)	60,966.94
201-10000	Claim on Pooled Cash - Co. Records Mgmt & Presrv	40,771.30	586.35	41,357.65
202-10000	Claim on Pooled Cash - Law Library	2,436.53	(233.67)	2,202.86
203-10000	Claim on Pooled Cash - Child Protection Fee	521.00	0.00	521.00
215-10000	Claim on Pooled Cash	20,190.00	300.00	20,490.00
216-10000	Claim on Pooled Cash	55,714.54	601.50	56,316.04
220-10000	Claim on Pooled Cash - Co/Dist Ct Records Presrv	3,311.81	0.00	3,311.81
221-10000	Claim on Pooled Cash - Co/Dist Court Technology	13,433.28	93.78	13,527.06
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	36,499.24	124.20	36,623.44
224-10000	Claim on Pooled Cash - Co. Clerk Rec Mgmt	356,072.43	619.03	356,691.46
225-10000	Claim on Pooled Cash - Co. Clerk Rec Archive	25,837.47	5,504.02	31,341.49
226-10000	Claim on Pooled Cash - Election Contracts	23,407.25	(156.75)	23,250.50
227-10000	Claim on Pooled Cash - JP Court Technology	37,101.82	36.89	37,138.71
228-10000	Claim on Pooled Cash - JP Courthouse Security	30,905.93	20.56	30,926.49
229-10000	Claim on Pooled Cash - Judicial Education	5,224.81	1,060.00	6,284.81
230-10000	Claim on Pooled Cash - Court Initiated Guardianship	55,916.34	360.00	56,276.34
231-10000	Claim on Pooled Cash	67,894.69	900.00	68,794.69
232-10000	Claim on Pooled Cash	21,992.88	435.00	22,427.88
233-10000	Claim on Pooled Cash	11,515.19	(156.00)	11,359.19
234-10000	Claim on Pooled Cash	58,434.75	1,354.11	59,788.86
235-10000	Claim on Pooled Cash	31,984.47	1,175.00	33,159.47
240-10000	Claim on Pooled Cash - Tax Office VIT Interest Fun	18,139.54	61.73	18,201.27
250-10000	Claim on Pooled Cash - DA Forfeiture Fund	19,056.72	64.85	19,121.57
251-10000	Claim on Pooled Cash - DA Pretrial Intervention	24,128.41	(355.20)	23,773.21
252-10000	Claim on Pooled Cash - DA LEOSE	3,338.80	0.00	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	13,253.51	66.72	13,320.23
271-10000	Claim on Pooled Cash - Sheriff Federal Forfeitures	100,905.42	(154.41)	100,751.01
272-10000	Claim on Pooled Cash - LEOSE	32,718.50	(3,449.50)	29,269.00
273-10000	Claim on Pooled Cash	2,346.43	(862.22)	1,484.21
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	578.24	1.97	580.21
291-10000	Claim on Pooled Cash - LEOSE Constable #1	7,802.58	0.00	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	7,942.00	0.00	7,942.00
294-10000	Claim on Pooled Cash - LEOSE Constable #4	8,760.28	0.00	8,760.28
300-10000	Claim on Pooled Cash - DA Family Violence Grant	(4,570.44)	1,844.92	(2,725.52)
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	145.76	0.50	146.26
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	254,254.46	(40,952.55)	213,301.91

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	2,499,230.87	(1,003,136.26)	1,496,094.61	
310-10000	Claim on Pooled Cash-HAVA Security Grant	128.17	0.44	128.61	
311-10000	Claim on Pooled Cash	14,119.91	(2,361.01)	11,758.90	
312-10000	Claim on Pooled Cash	107,500.00	0.00	107,500.00	
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	23,135.62	(1,643.67)	21,491.95	
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	17,934.08	20,585.21	38,519.29	
701-10000	Claim on Pooled Cash - Child Safety	1,621.65	0.00	1,621.65	
702-10000	Claim on Pooled Cash - Parks & Wildlife	4,550.19	(332.35)	4,217.84	
900-10000	Claim on Pooled Cash - CSCD Basic	329,916.34	(18,267.25)	311,649.09	
901-10000	Claim on Pooled Cash - CSCD 1 Comm Svc	7,966.08	(4,207.30)	3,758.78	
902-10000	Claim on Pooled Cash - CSCD 2 Mental Health	1,775.85	(1,465.95)	309.90	
905-10000	Claim on Pooled Cash - CSCD 6 Sex Offender Educa	8,874.15	(5,847.04)	3,027.11	
910-10000	Claim on Pooled Cash - CSCD 10 Drug Offender Cla:	3,557.00	(3,300.00)	257.00	
949-10000	Claim on Pooled Cash - CSCD Local Fees	467,103.91	2,566.76	469,670.67	
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	143,899.88	910.43	144,810.31	
958-10000	Claim on Pooled Cash - Juvenile Title IV-E	250,193.41	(1,988.04)	248,205.37	
959-10000	Claim on Pooled Cash - Juv Grant R	0.00	0.00	0.00	
960-10000	Claim on Pooled Cash - Juv Basic Supervision	56,053.96	(10,481.38)	45,572.58	
961-10000	Claim on Pooled Cash - Juvenile Community Progra	66,694.59	(51,442.73)	15,251.86	
962-10000	Claim on Pooled Cash - Juvenile Pre & Post Adjudic	(51,901.65)	(4,060.00)	(55,961.65)	
963-10000	Claim on Pooled Cash - Juvenile Commitment Diver	(11,780.03)	(10,391.51)	(22,171.54)	
964-10000	Claim on Pooled Cash - Juvenile Mental Health	77,838.07	0.00	77,838.07	
965-10000	Claim on Pooled Cash	22,095.77	(18,974.30)	3,121.47	
969-10000	Claim on Pooled Cash - Juvenile Local Funding	(32,777.95)	(818.75)	(33,596.70)	
TOTAL CLAIM ON CASH		31,214,054.00	(2,221,397.01)	28,992,656.99	
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	326,797.14	286,563.27	613,360.41	
999-10301	Pooled Cash Holding - FNB	269,123.59	22.86	269,146.45	
999-10305	Payroll Clearing - FNB	10,567.25	7.71	10,574.96	
999-10307	Unclaimed Property - FNB	15,854.28	1.35	15,855.63	
999-10400	Texpool Operating	30,592,910.35	(2,507,992.20)	28,084,918.15	
TOTAL: Cash in Bank		31,214,054.00	(2,221,397.01)	28,992,656.99	
TOTAL CASH IN BANK		31,214,054.00	(2,221,397.01)	28,992,656.99	
DUE TO OTHER FUNDS					
999-26000	Due To Other Funds	31,214,054.00	(2,221,397.01)	28,992,656.99	
TOTAL DUE TO OTHER FUNDS		31,214,054.00	(2,221,397.01)	28,992,656.99	
Claim on Cash	28,992,656.99	Claim on Cash	28,992,656.99	Cash in Bank	28,992,656.99
Cash in Bank	28,992,656.99	Due To Other Funds	28,992,656.99	Due To Other Funds	28,992,656.99
Difference	0.00	Difference	0.00	Difference	0.00