

Kaufman County Auditor's Report
October 2019
Fiscal Year 2020

Benchmark for 1 Months = 8.33%

	FY2020 Budget	YTD Rev/Exp as of 10/31/2019	% of Budget Received/ Used	Prior Year YTD	Increase/ (Decrease) from Prior Year
General Fund Revenues					
AD VALOREM TAXES	40,820,193	688,971	1.69%	794,636	-13.30%
MIXED DRINKS (STATE)	150,000	-	0.00%	-	N/A
OFFICIAL'S FEES	3,261,500	302,765	9.28%	282,703	7.10%
TAX COLLECTION FEES	273,286	321	0.12%	-	N/A
INTEREST EARNINGS	230,000	13,694	5.95%	6,973	96.40%
OTHER REVENUES	1,106,300	83,823	7.58%	45,752	83.21%
TRANSFERS	195,400	18,850	9.65%	18,850	0.00%
INTERGOVERNMENTAL	3,759,415	8,638	0.23%	5,772	49.66%
SALE OF ASSETS	205,000	23,900	11.66%	-	N/A
RESERVED FUND BALANCE	128,208	250	0.19%	-	N/A
	50,129,302	1,141,213	2.28%	1,154,685	-1.17%
General Fund Expenditures					
COUNTY JUDGE	356,834	25,627	7.18%	11,137	130.11%
COUNTY COURT AT LAW #2	515,016	42,038	8.16%	16,559	153.87%
COUNTY CLERK	1,068,548	64,538	6.04%	34,234	88.52%
COUNTY COURT AT LAW #1	388,468	28,374	7.30%	12,807	121.54%
VETERAN SERVICE OFFICER	90,245	4,827	5.35%	2,485	94.22%
PUBLIC DEFENDER	702,128	51,324	7.31%	19,435	164.07%
TIF/POWERCENTER	732,600	-	0.00%	-	N/A
GENERAL GOVERNMENT	3,057,653	178,356	5.83%	452,696	-60.60%
EMERGENCY MANAGEMENT	223,061	11,052	4.95%	34,761	-68.21%
ANIMAL SHELTER	700	-	0.00%	-	N/A
422ND DISTRICT COURT	277,253	22,417	8.09%	13,847	61.88%
COLLECTIONS	189,246	13,254	7.00%	5,549	138.84%
DISTRICT ATTORNEY	3,465,517	248,674	7.18%	108,950	128.25%
DISTRICT CLERK	720,234	49,497	6.87%	21,074	134.87%
PRE-TRIAL DIVERSION	135,283	4,869	3.60%	2,229	118.44%
86TH DISTRICT COURT	246,231	17,673	7.18%	8,241	114.44%
JUSTICE OF THE PEACE #1	331,276	24,054	7.26%	10,536	128.31%
JUSTICE OF THE PEACE #2	354,661	23,880	6.73%	9,232	158.66%
JUSTICE OF THE PEACE #3	360,717	26,884	7.45%	11,610	131.55%
JUSTICE OF THE PEACE #4	325,307	23,405	7.19%	10,202	129.43%
JUDICIAL & LAW ENFORCEMENT	240,501	1,300	0.54%	3,010	-56.81%
JURY EXPENSE	28,900	365	1.26%	730	-50.00%
ELECTION EXPENSE	502,953	14,801	2.94%	56,587	-73.84%
COUNTY AUDITOR	559,668	38,823	6.94%	16,685	132.68%
PURCHASING AGENT	218,446	14,892	6.82%	8,894	67.44%
COUNTY TREASURER	238,924	17,512	7.33%	7,708	127.20%
HUMAN RESOURCES	344,724	15,310	4.44%	6,306	142.78%
TAX COLLECTOR AUTO & TAX	1,353,605	87,327	6.45%	56,313	55.08%
MAINTENANCE & OPERATIONS	1,184,238	51,943	4.39%	33,797	53.69%
UTILITIES	516,400	3,057	0.59%	3,509	-12.89%
DEVELOPMENT SERVICES	523,583	33,858	6.47%	12,095	179.93%
FIRE MARSHAL	476,617	34,099	7.15%	12,637	169.83%
CONSTABLE PCT. #1	253,226	16,043	6.34%	6,049	165.23%
CONSTABLE PCT. #2	346,094	22,806	6.59%	7,500	204.08%
CONSTABLE PCT. #3	369,081	25,356	6.87%	9,696	161.50%
CONSTABLE PCT. #4	342,789	15,569	4.54%	7,393	110.60%

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General Fund Expenditures (Continued)					
SHERIFF'S OFFICE	8,836,210	557,263	6.31%	243,100	129.23%
JAIL EXPENSE	10,490,983	600,963	5.73%	323,398	85.83%
SCHOOL OFFICERS	634,659	45,842	7.22%	17,536	161.42%
DISPATCH	2,331,311	155,303	6.66%	58,759	164.30%
WINDMILL FARMS - CONST 2	353,199	23,997	6.79%	6,216	286.06%
HIGHWAY PATROL	116,180	8,679	7.47%	4,220	105.65%
DPS LICENSE & WEIGHT	7,700	-	0.00%	-	N/A
CLEMENTS RANCH - CONST 2	102,474	3,261	3.18%	2,355	38.47%
DEVONSHIRE - CONST 2	79,409	3,180	4.00%	-	N/A
TRAVIS RANCH - CONST 2	92,742	-	0.00%	-	N/A
CHARITIES POOR & RELIEF	867,905	16,677	1.92%	10,640	56.74%
EXTENSION SERVICE	345,331	24,258	7.02%	15,259	58.98%
PROJECT/PROGRAM MANAGER	84,612	6,116	7.23%	3,074	98.93%
LEASE PAYMENTS	845,800	623	0.07%	-	N/A
PCT. #4 CONVENIENCE STATION	-	833	N/A	3,468	-75.99%
CAPITAL OUTLAY	239,419	-	0.00%	-	N/A
COMPUTER	521,971	233,933	44.82%	313,868	-25.47%
PROBATE & LUNACY	52,300	4,490	8.59%	5,174	-13.22%
I.T./MANAGED SERVICES	1,455,595	64,134	4.41%	61,968	3.50%
TRANSFERS	1,630,775	382,694	23.47%	333,471	14.76%
	50,129,302	3,386,048	6.75%	2,436,999	38.94%

General Road & Bridge Revenues					
INTEREST	5,000	289	5.77%	197	46.71%
AUTO REG/TERP	900,000	-	0.00%	-	N/A
REGISTRATION FEES COUNTY	1,000,000	54,820	5.48%	55,310	-0.89%
LATERAL ROAD	59,000	58,133	98.53%	50,819	14.39%
GROSS WEIGHT & AXLE FEE	100,000	-	0.00%	-	N/A
DISTRICT COURT	200,000	14,297	7.15%	15,827	-9.67%
COUNTY COURT	210,000	19,493	9.28%	15,347	27.01%
CULVERTS	10,000	900	9.00%	750	20.00%
MISCELLANEOUS	500	-	0.00%	-	N/A
TRANSFER FROM R&B BOND ISSUE	-	-	N/A	-	N/A
DELINQUENT TAXES	256,610	19,588	7.63%	19,314	1.42%
R&B MAINTENANCE TAX REVENUES	10,007,783	148,918	1.49%	166,048	-10.32%
PASS-THROUGH TOLL - TERRELL	20,000	-	0.00%	-	N/A
PASS-THROUGH TOLL - KAUFMAN	255,000	-	0.00%	-	N/A
	13,023,893	316,437	2.43%	323,612	-2.22%

General Road & Bridge Expenditures					
ROAD & BRIDGE ENGINEER	159,923	-	0.00%	-	N/A
TRANSFER TO R&B #1	3,344,632	155,032	4.64%	-	N/A
TRANSFER TO R&B #2	1,415,037	65,590	4.64%	-	N/A
TRANSFER TO R&B #3	3,396,088	157,417	4.64%	-	N/A
TRANSFER TO R&B #4	4,708,213	218,237	4.64%	-	N/A
FEMA EXPENSES	-	-	N/A	-	N/A
ROAD SIGNS	-	-	N/A	1,378	-100.00%
REFUND VENUS INITIATIVE	-	-	N/A	-	N/A
	12,863,970	596,276	4.64%	1,378	43186.80%

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Road & Bridge Pct. #1 - 4 Revenues					
ROAD & BRIDGE PCT. #1	5,254,287	155,179	2.95%	1,493,682	-89.61%
ROAD & BRIDGE PCT. #2	2,798,962	65,755	2.35%	1,665,849	-96.05%
ROAD & BRIDGE PCT. #3	3,884,938	157,497	4.05%	460,052	-65.77%
ROAD & BRIDGE PCT. #4	6,343,944	218,433	3.44%	496,180	-55.98%
Road & Bridge Pct. #1 - 4 Expenditures					
ROAD & BRIDGE PCT. #1	5,254,287	225,013	4.28%	148,102	51.93%
ROAD & BRIDGE PCT. #2	2,798,962	125,561	4.49%	41,738	200.83%
ROAD & BRIDGE PCT. #3	3,884,938	162,567	4.18%	91,032	78.58%
ROAD & BRIDGE PCT. #4	6,343,944	168,299	2.65%	83,388	101.83%
Road & Bridge Pct. #1 - 4 Road Bond					
R&B PCT 1 SPECIAL ROAD PROJECT	9,343	-	0.00%	-	N/A
R&B PCT 2 SPECIAL ROAD PROJECT	-	-	N/A	-	N/A
R&B PCT 3 SPECIAL ROAD PROJECT	4,541	-	0.00%	-	N/A
R&B PCT 4 SPECIAL ROAD PROJECT	4,274	-	0.00%	-	N/A

Other Funds					
INDIGENT HEALTH CARE REVENUES	423,000	105,750	25.00%	106,402	-0.61%
INDIGENT HEALTH CARE EXPENDITURES	423,000	8,800	2.08%	9,847	-10.64%
CHILDREN'S SHELTER REVENUES	849,798	62,889	7.40%	48,783	28.92%
CHILDREN'S SHELTER EXPENDITURES	849,798	58,772	6.92%	41,580	41.35%
COUNTY LIBRARY REVENUES	271,000	62,188	22.95%	70,874	-12.26%
COUNTY LIBRARY EXPENDITURES	271,000	23,248	8.58%	16,629	39.81%
JUVENILE PROBATION REVENUES (COUNTY)	770,308	292,022	37.91%	35,097	732.05%
JUVENILE PROBATION EXPENDITURES (COUNTY)	755,395	67,704	8.96%	-	N/A
(Different Fiscal Year - 5 Months - 41.67%)					

**Statement of Revenues, Expenditures, and changes in Fund Balance
October 2019**

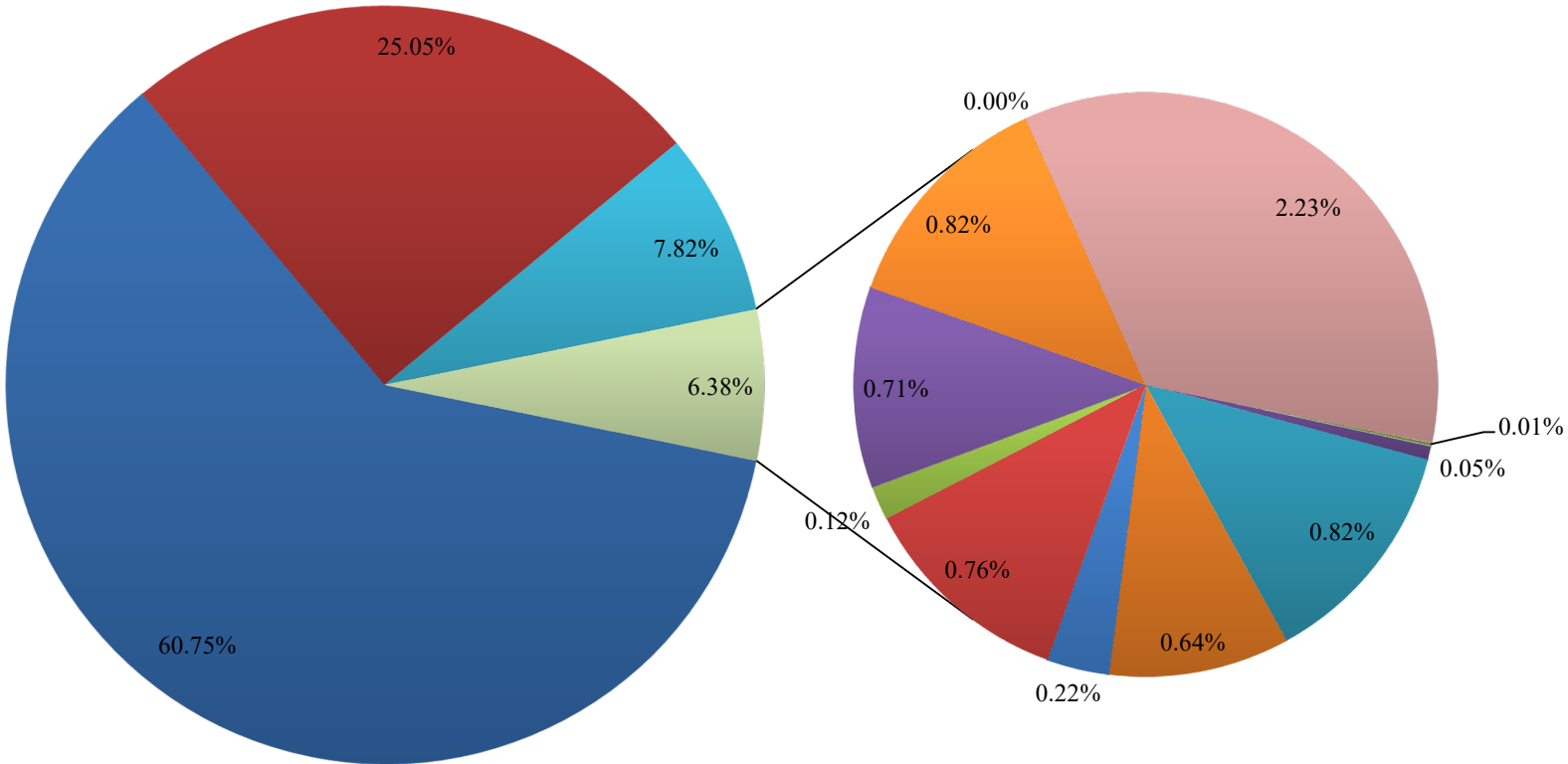
	General Fund	R&B General	R&B #1	R&B #2	R&B #3	R&B #4
REVENUES						
Property Taxes	\$ 688,971.23	\$ 168,506.04	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-	-	-
License and permits	-	-	-	-	-	-
Fees of office	302,764.86	89,509.57	-	-	-	-
Charges for Services	321.16	-	-	-	-	-
Forfeitures	-	-	-	-	-	-
Intergovernmental	27,488.43	58,132.84	-	-	-	-
Investment income	13,694.37	288.57	147.48	164.70	80.69	196.18
Miscellaneous	107,973.36	-	-	-	-	-
Total Revenues	<u>1,141,213.41</u>	<u>316,437.02</u>	<u>147.48</u>	<u>164.70</u>	<u>80.69</u>	<u>196.18</u>
EXPENDITURES						
General Government	841,433.01	-	-	-	-	-
Public safety and corrections	1,326,315.13	-	-	-	-	-
Judicial	468,629.09	-	-	-	-	-
Community Service	-	-	-	-	-	-
Infrastructure and Environmental	26,411.18	-	210,003.16	125,560.83	148,945.12	111,268.13
Health and Human Services	-	-	-	-	-	-
Capital Outlay	394,813.24	-	-	-	-	-
Debt Service						
Principal	-	-	14,019.66	-	13,201.69	50,423.11
Interest & Fiscal Charges	-	-	989.69	-	420.68	6,607.60
Total Expenditures	<u>3,057,601.64</u>	<u>-</u>	<u>225,012.51</u>	<u>125,560.83</u>	<u>162,567.49</u>	<u>168,298.84</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,916,388.23)</u>	<u>316,437.02</u>	<u>(224,865.03)</u>	<u>(125,396.13)</u>	<u>(162,486.80)</u>	<u>(168,102.66)</u>
OTHER FINANCING SOURCES (USES)						
Issuance of Long Term Debt	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
Insurance Recoveries	-	-	-	-	-	-
Operating Transfers In	-	-	155,031.66	65,755.04	157,416.77	218,236.89
Operating Transfers Out	328,446.69	596,275.66	-	-	-	-
Total other financing sources (uses)	<u>328,446.69</u>	<u>596,275.66</u>	<u>155,031.66</u>	<u>65,755.04</u>	<u>157,416.77</u>	<u>218,236.89</u>
NET CHANGE IN FUND BALANCES	(2,502,661.46)	912,712.68	(69,833.37)	(59,641.09)	(5,070.03)	50,134.23
FUND BALANCE, BEGINNING	<u>8,666,414.41</u>	<u>302,222.86</u>	<u>728,605.77</u>	<u>1,360,134.43</u>	<u>328,525.82</u>	<u>1,572,811.92</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-	-	-
FUND BALANCE, ENDING	<u>\$ 6,163,752.95</u>	<u>\$ 1,214,935.54</u>	<u>\$ 658,772.40</u>	<u>\$ 1,300,493.34</u>	<u>\$ 323,455.79</u>	<u>\$ 1,622,946.15</u>

General Fund Expenditure Summary - October 2019

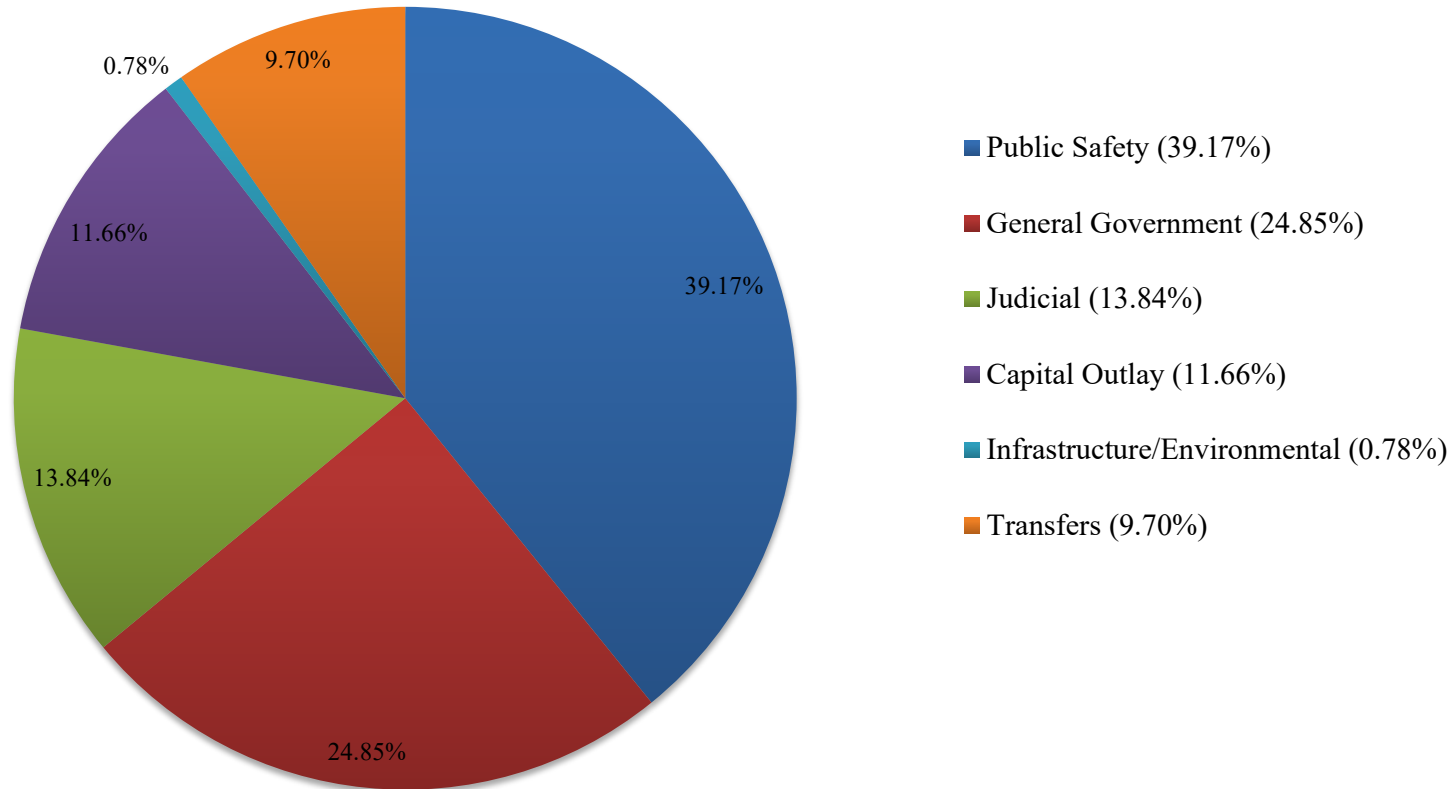
Salaries (53.87%)	\$1,824,039.42
Benefits (22.21%)	\$752,152.94
Equipment (0.01%)	\$308.83
Inmate Housing (0.05%)	\$1,530.09
Operating Expenses (0.73%)	\$24,634.00
Judicial & Legal (0.57%)	\$19,198.23
Equipment/Property Maint. (0.20%)	\$6,654.33
Utilities (0.68%)	\$22,920.46
Vehicle Fuel/Maintenance (0.10%)	\$3,552.07
Travel & Training (0.63%)	\$21,383.93
Software & Annual Maint. (6.93%)	\$234,815.20
Animal Control (0.72%)	\$24,538.00
Insurance (0.00%)	\$0.00
Annual Subsidies & ILAs (1.98%)	\$67,003.67
Transfers (11.30%)	\$382,693.75
TIF (0.00%)	\$0.00
Principal & Interest (0.02%)	\$623.41
	\$3,386,048.33

General Fund Expenditure Summary October 2019 \$3,386,048.33

- Salaries (53.87%) ■ Benefits (22.21%) ■ Equipment (0.01%) ■ Inmate Housing (0.05%)
- Operating Expenses (0.73%) ■ Judicial & Legal (0.57%) ■ Equipment/Property Maint. (0.20%) ■ Utilities (0.68%)
- Vehicle Fuel/Maintenance (0.10%) ■ Travel & Training (0.63%) ■ Software & Annual Maint. (6.93%) ■ Animal Control (0.72%)
- Insurance (0.00%) ■ Annual Subsidies & ILAs (1.98%)



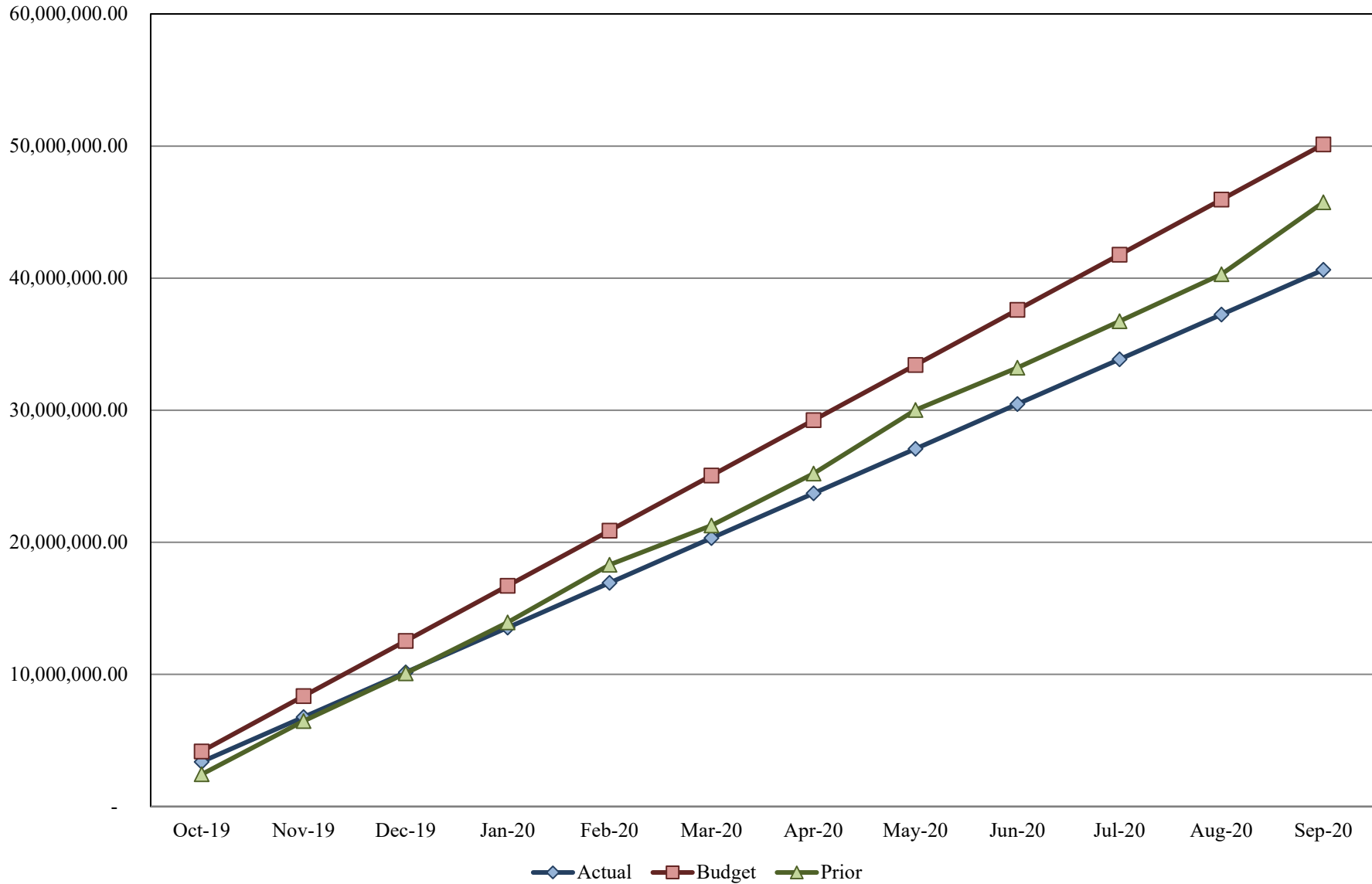
**General Fund
Expenditure Summary
October 2019
\$3,386,048.33**



Public Safety (39.17%)	\$	1,326,315.13
General Government (24.85%)	\$	841,433.01
Judicial (13.84%)	\$	468,629.09
Capital Outlay (11.66%)	\$	394,813.24
Infrastructure/Environmental (0.78%)	\$	26,411.18
Transfers (9.70%)	\$	328,446.69
Debt Service (0.00%)	\$	-

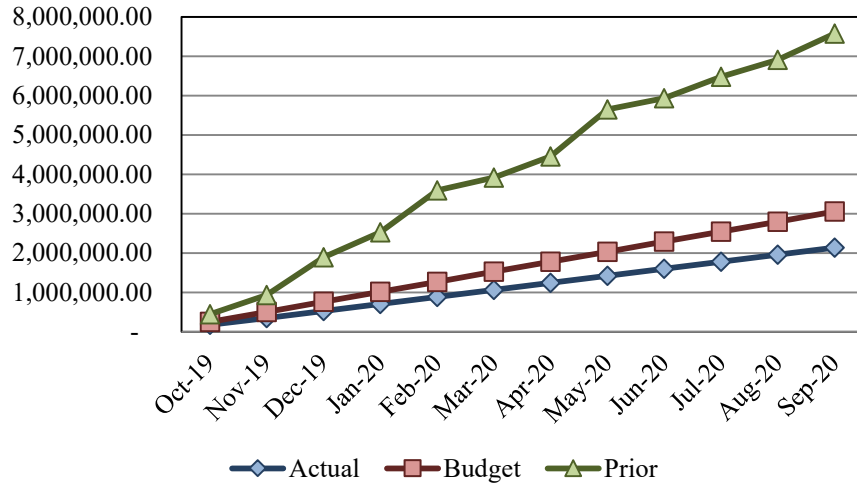
General Fund

Expenditure Projection FY2019



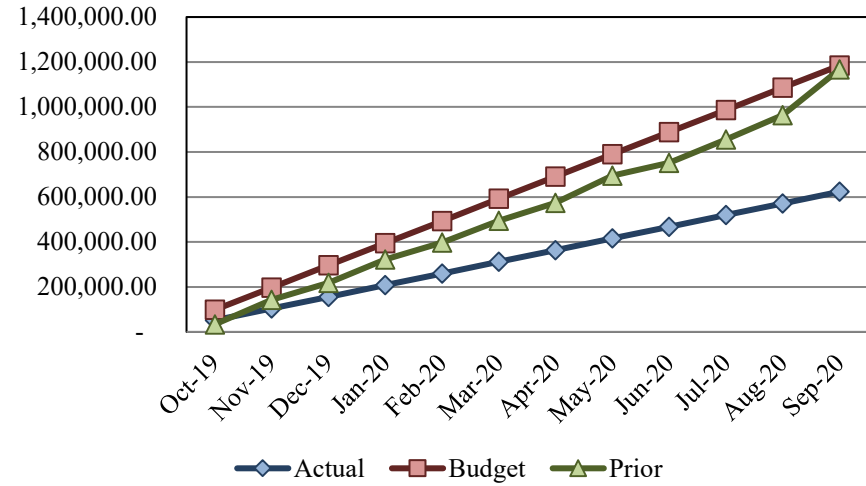
General Government

Expenditure Projection FY2019



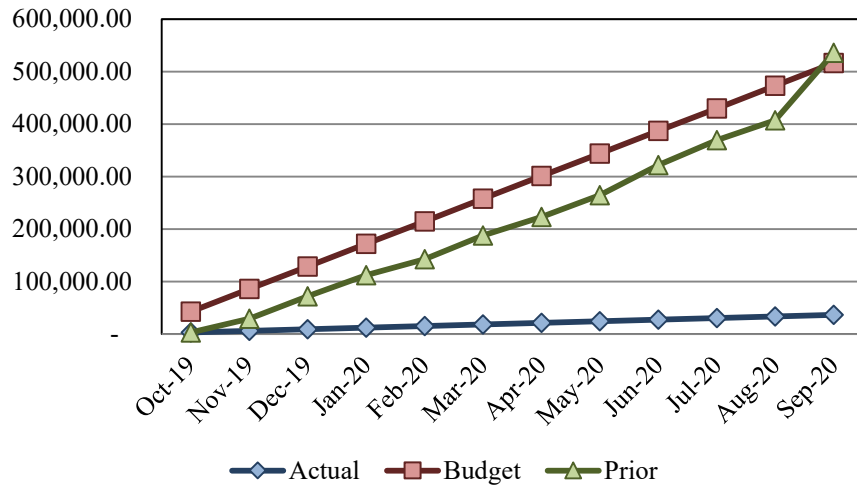
Facilities

Expenditure Projection FY2019



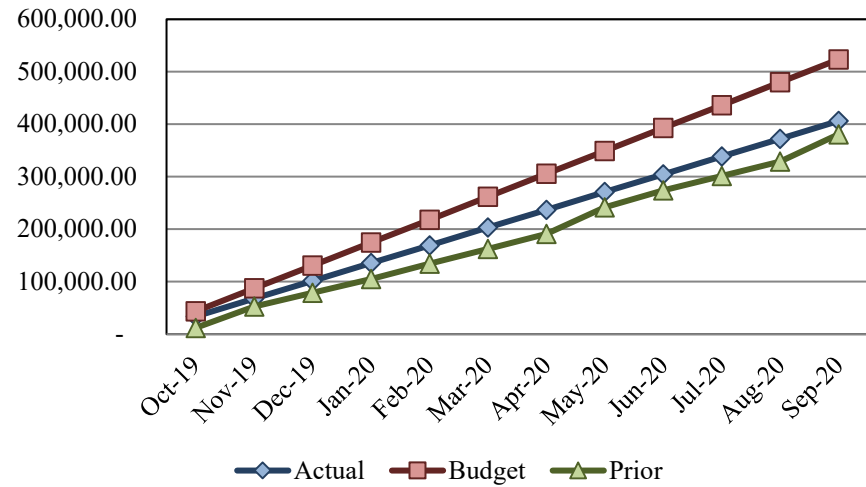
Utilities

Expenditure Projection FY2019



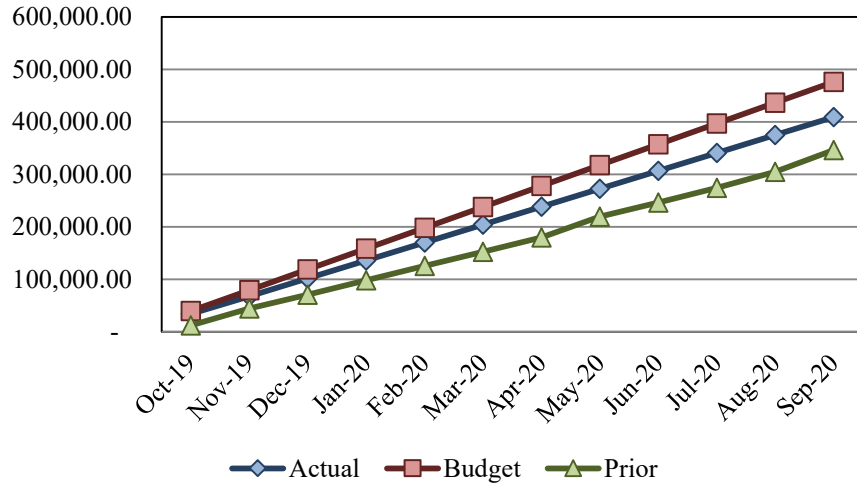
Development Services

Expenditure Projections FY2019



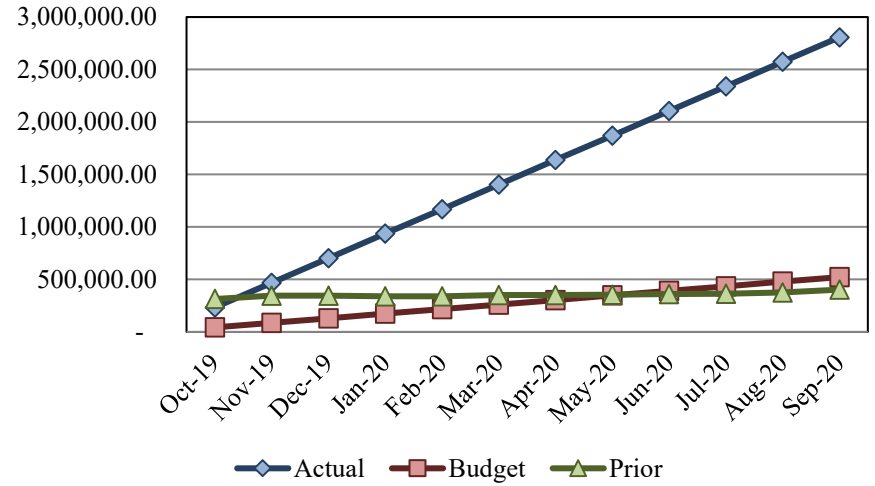
Fire Marshal

Expenditure Projection FY2019



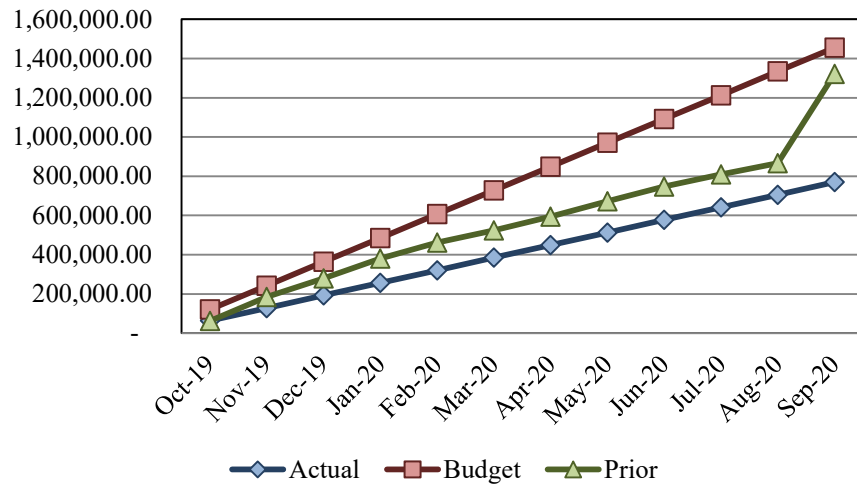
Computer

Expenditure Projections FY2019



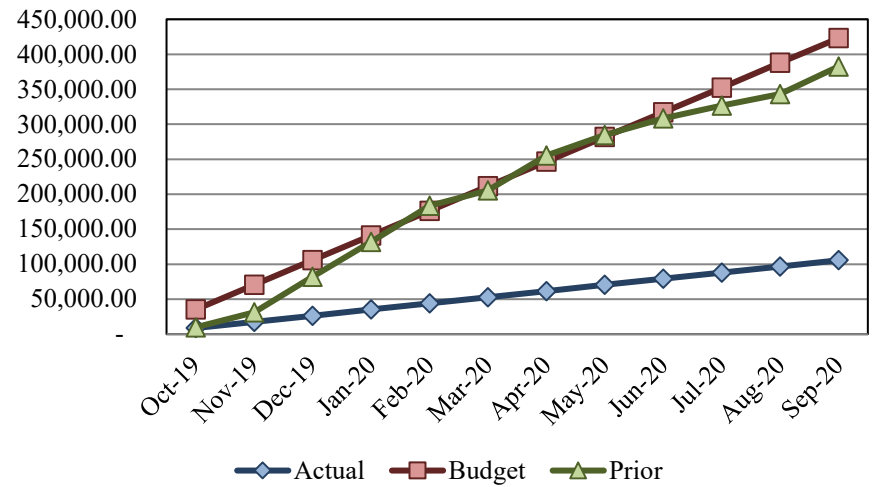
I.T.

Expenditure Projection FY2019

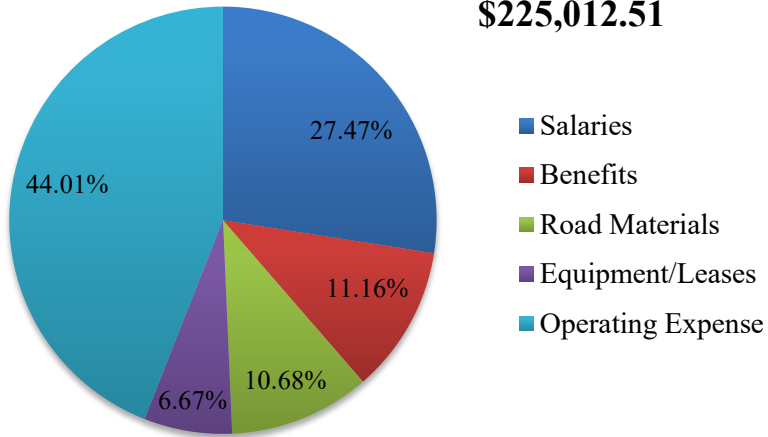


Indigent Health Care

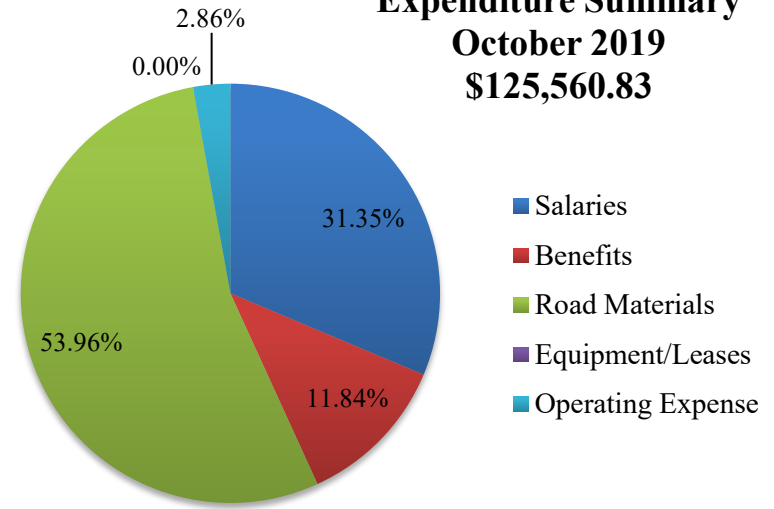
Expenditure Projections FY2019



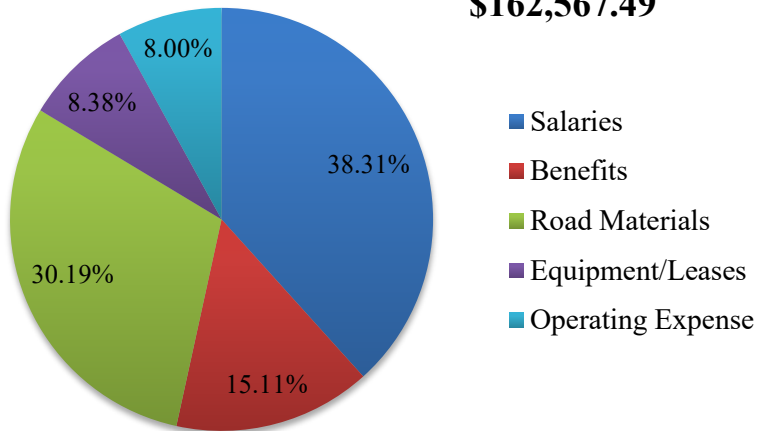
R&B 1
Expenditure Summary
October 2019
\$225,012.51



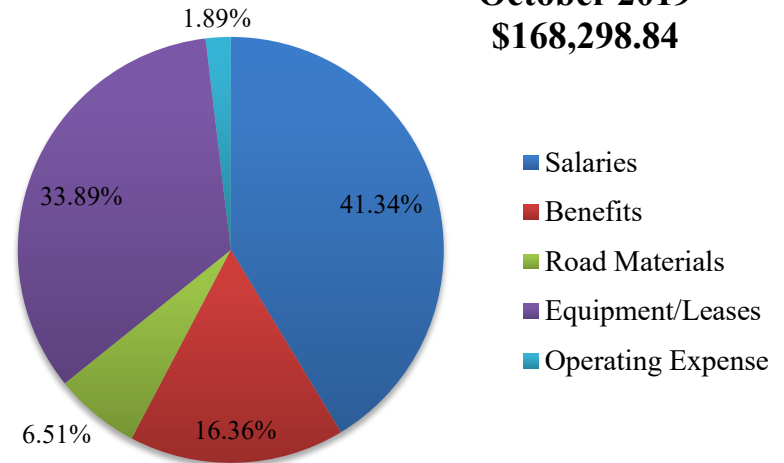
R&B 2
Expenditure Summary
October 2019
\$125,560.83



R&B 3
Expenditure Summary
October 2019
\$162,567.49

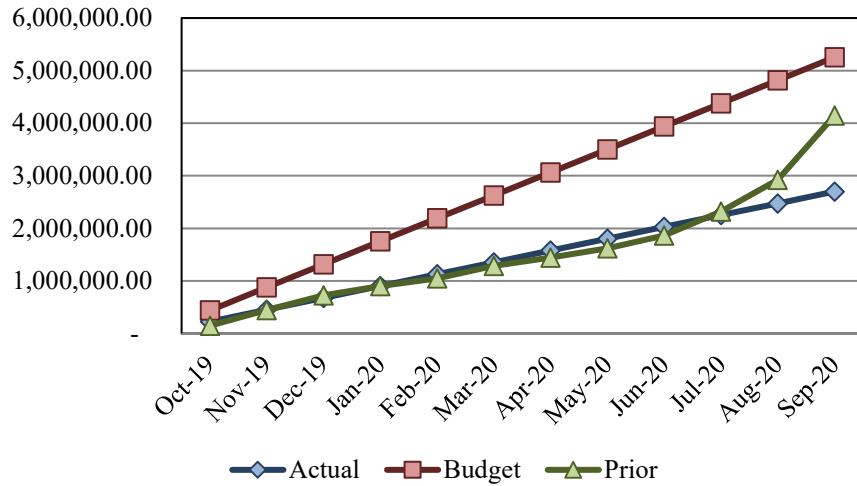


R&B 4
Expenditure Summary
October 2019
\$168,298.84



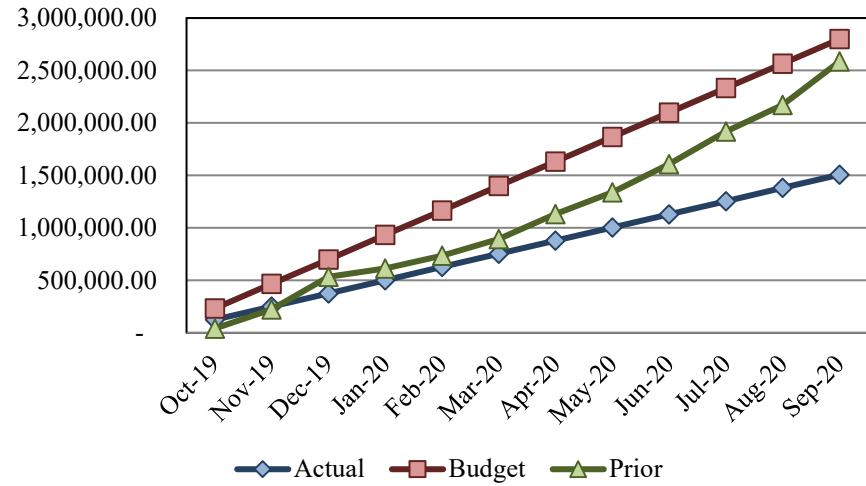
Road & Bridge Pct. #1

Expenditure Projection FY2019



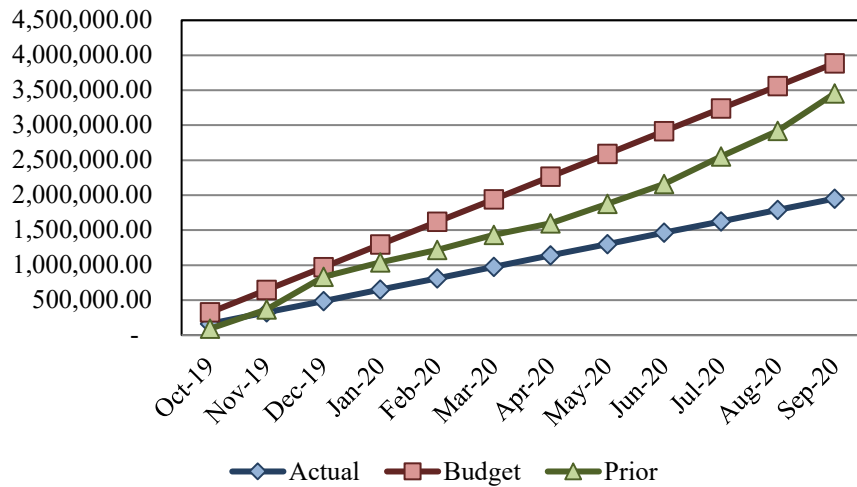
Road & Bridge Pct. #2

Expenditure Projection FY2019



Road & Bridge Pct. #3

Expenditure Projection FY2019



Road & Bridge Pct. #4

Expenditure Projection FY2019

