

Kaufman County Auditor's Report
November 2019
Fiscal Year 2020

Benchmark for 2 Months = 16.67%

	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	2,207,220	5.41%	2,299,564	-4.02%
MIXED DRINKS (STATE)	150,000	-	0.00%	-	N/A
OFFICIAL'S FEES	3,261,500	573,864	17.60%	515,209	11.38%
TAX COLLECTION FEES	273,286	520	0.19%	142,676	-99.64%
INTEREST EARNINGS	230,000	20,424	8.88%	10,675	91.32%
OTHER REVENUES	1,106,300	286,672	25.91%	97,680	193.48%
TRANSFERS	195,400	23,918	12.24%	18,850	26.89%
INTERGOVERNMENTAL	3,759,415	207,778	5.53%	174,097	19.35%
SALE OF ASSETS	205,000	23,900	11.66%	-	N/A
RESERVED FUND BALANCE	128,208	250	0.19%	-	N/A
	50,129,302	3,344,546	6.67%	3,258,750	2.63%
General Fund Expenditures					
COUNTY JUDGE	356,834	49,016	13.74%	39,881	22.91%
COUNTY COURT AT LAW #2	515,016	79,682	15.47%	63,583	25.32%
COUNTY CLERK	1,068,548	144,088	13.48%	116,984	23.17%
COUNTY COURT AT LAW #1	388,468	56,198	14.47%	50,048	12.29%
VETERAN SERVICE OFFICER	90,245	10,325	11.44%	9,474	8.99%
PUBLIC DEFENDER	702,128	103,481	14.74%	78,538	31.76%
TIF/POWERCENTER	732,600	-	0.00%	-	N/A
GENERAL GOVERNMENT	3,057,653	220,977	7.23%	934,569	-76.36%
EMERGENCY MANAGEMENT	223,061	52,395	23.49%	50,445	3.86%
ANIMAL SHELTER	700	-	0.00%	-	N/A
422ND DISTRICT COURT	277,253	43,112	15.55%	35,399	21.79%
COLLECTIONS	189,246	32,977	17.43%	20,621	59.92%
DISTRICT ATTORNEY	3,465,517	512,970	14.80%	402,397	27.48%
DISTRICT CLERK	720,234	98,530	13.68%	79,697	23.63%
PRE-TRIAL DIVERSION	135,283	12,885	9.52%	8,915	44.52%
86TH DISTRICT COURT	246,231	34,040	13.82%	29,096	16.99%
JUSTICE OF THE PEACE #1	331,276	48,419	14.62%	41,128	17.73%
JUSTICE OF THE PEACE #2	354,661	47,609	13.42%	36,511	30.40%
JUSTICE OF THE PEACE #3	360,717	53,928	14.95%	44,654	20.77%
JUSTICE OF THE PEACE #4	325,307	48,599	14.94%	37,350	30.12%
JUDICIAL & LAW ENFORCEMENT	240,501	7,375	3.07%	10,560	-30.16%
JURY EXPENSE	28,900	1,445	5.00%	1,303	10.89%
ELECTION EXPENSE	502,953	105,788	21.03%	176,110	-39.93%
COUNTY AUDITOR	559,668	77,639	13.87%	65,685	18.20%
PURCHASING AGENT	218,446	30,438	13.93%	29,450	3.36%
COUNTY TREASURER	238,924	35,399	14.82%	30,646	15.51%
HUMAN RESOURCES	344,724	33,519	9.72%	24,848	34.90%
TAX COLLECTOR AUTO & TAX	1,353,605	202,432	14.96%	187,327	8.06%
MAINTENANCE & OPERATIONS	1,184,238	135,381	11.43%	142,211	-4.80%
UTILITIES	516,400	33,712	6.53%	29,590	13.93%
DEVELOPMENT SERVICES	523,583	68,792	13.14%	52,691	30.56%
FIRE MARSHAL	476,617	64,002	13.43%	44,568	43.61%
CONSTABLE PCT. #1	253,226	32,580	12.87%	26,210	24.30%
CONSTABLE PCT. #2	346,094	47,870	13.83%	26,613	79.88%
CONSTABLE PCT. #3	369,081	53,118	14.39%	40,540	31.03%
CONSTABLE PCT. #4	342,789	34,020	9.92%	34,664	-1.86%

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General Fund Expenditures (Continued)					
SHERIFF'S OFFICE	8,836,210	1,143,235	12.94%	946,181	20.83%
JAIL EXPENSE	10,490,983	1,426,174	13.59%	1,170,804	21.81%
SCHOOL OFFICERS	634,659	91,891	14.48%	70,386	30.55%
DISPATCH	2,331,311	310,824	13.33%	230,562	34.81%
WINDMILL FARMS - CONST 2	353,199	50,135	14.19%	34,344	45.98%
HIGHWAY PATROL	116,180	17,526	15.08%	15,036	16.56%
DPS LICENSE & WEIGHT	7,700	147	1.91%	147	0.00%
CLEMENTS RANCH - CONST 2	102,474	3,261	3.18%	10,034	-67.50%
DEVONSHIRE - CONST 2	79,409	7,476	9.41%	-	N/A
TRAVIS RANCH - CONST 2	92,742	4,553	4.91%	-	N/A
CHARITIES POOR & RELIEF	867,905	130,348	15.02%	53,855	142.03%
EXTENSION SERVICE	345,331	48,941	14.17%	44,533	9.90%
PROJECT/PROGRAM MANAGER	84,612	12,113	14.32%	10,138	19.49%
LEASE PAYMENTS	845,800	3,014	0.36%	-	N/A
PCT. #4 CONVENIENCE STATION	-	833	N/A	10,391	-91.99%
CAPITAL OUTLAY	239,419	-	0.00%	-	N/A
COMPUTER	522,933	360,786	68.99%	344,606	4.70%
PROBATE & LUNACY	52,300	10,090	19.29%	11,112	-9.20%
I.T./MANAGED SERVICES	1,454,633	127,908	8.79%	185,381	-31.00%
TRANSFERS	1,630,775	382,694	23.47%	333,471	14.76%
	50,129,302	6,744,685	13.45%	6,473,286	4.19%

General Road & Bridge Revenues					
INTEREST	5,000	289	5.77%	390	-25.93%
AUTO REG/TERP	900,000	-	0.00%	-	N/A
REGISTRATION FEES COUNTY	1,000,000	149,560	14.96%	128,780	16.14%
LATERAL ROAD	59,000	58,133	98.53%	58,152	-0.03%
GROSS WEIGHT & AXLE FEE	100,000	-	0.00%	-	N/A
DISTRICT COURT	200,000	28,911	14.46%	30,507	-5.23%
COUNTY COURT	210,000	43,459	20.69%	28,367	53.20%
CULVERTS	10,000	2,325	23.25%	1,350	72.22%
MISCELLANEOUS	500	-	0.00%	-	N/A
TRANSFER FROM R&B BOND ISSUE	-	-	N/A	-	N/A
DELINQUENT TAXES	256,610	44,619	17.39%	29,646	50.51%
R&B MAINTENANCE TAX REVENUES	10,007,783	499,932	5.00%	518,407	-3.56%
PASS-THROUGH TOLL - TERRELL	20,000	-	0.00%	-	N/A
PASS-THROUGH TOLL - KAUFMAN	255,000	-	0.00%	-	N/A
	13,023,893	827,227	6.35%	795,599	3.98%

General Road & Bridge Expenditures					
ROAD & BRIDGE ENGINEER	159,923	-	0.00%	-	N/A
TRANSFER TO R&B #1	3,344,632	287,837	8.61%	140,400	105.01%
TRANSFER TO R&B #2	1,415,037	121,777	8.61%	97,200	25.29%
TRANSFER TO R&B #3	3,396,088	292,265	8.61%	140,400	108.17%
TRANSFER TO R&B #4	4,708,213	405,186	8.61%	162,000	150.11%
FEMA EXPENSES	-	-	N/A	-	N/A
ROAD SIGNS	-	-	N/A	1,934	-100.00%
REFUND VENUS INITIATIVE	-	-	N/A	-	N/A
	12,863,970	1,107,065	8.61%	541,934	104.28%

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Road & Bridge Pct. #1 - 4 Revenues					
ROAD & BRIDGE PCT. #1	5,254,287	288,212	5.49%	1,634,541	-82.37%
ROAD & BRIDGE PCT. #2	2,798,962	122,675	4.38%	1,763,645	-93.04%
ROAD & BRIDGE PCT. #3	3,884,938	292,427	7.53%	600,542	-51.31%
ROAD & BRIDGE PCT. #4	6,344,075	406,269	6.40%	658,237	-38.28%
Road & Bridge Pct. #1 - 4 Expenditures					
ROAD & BRIDGE PCT. #1	5,254,287	622,111	11.84%	447,802	38.93%
ROAD & BRIDGE PCT. #2	2,798,962	230,491	8.23%	222,210	3.73%
ROAD & BRIDGE PCT. #3	3,884,938	482,476	12.42%	367,770	31.19%
ROAD & BRIDGE PCT. #4	6,344,075	649,587	10.24%	509,384	27.52%
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	37,190	8.79%	31,465	18.19%
CHILDREN'S SHELTER REVENUES	849,798	89,748	10.56%	105,191	-14.68%
CHILDREN'S SHELTER EXPENDITURES	849,798	119,872	14.11%	114,957	4.28%
COUNTY LIBRARY REVENUES	271,000	62,371	23.02%	71,033	-12.19%
COUNTY LIBRARY EXPENDITURES	271,000	48,611	17.94%	41,495	17.15%
JUVENILE PROBATION REVENUES (COUNTY)	770,308	337,436	43.81%	35,179	859.19%
JUVENILE PROBATION EXPENDITURES (COUNTY)	755,395	109,779	14.53%	-	N/A
(Different Fiscal Year - 5 Months - 41.67%)					

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

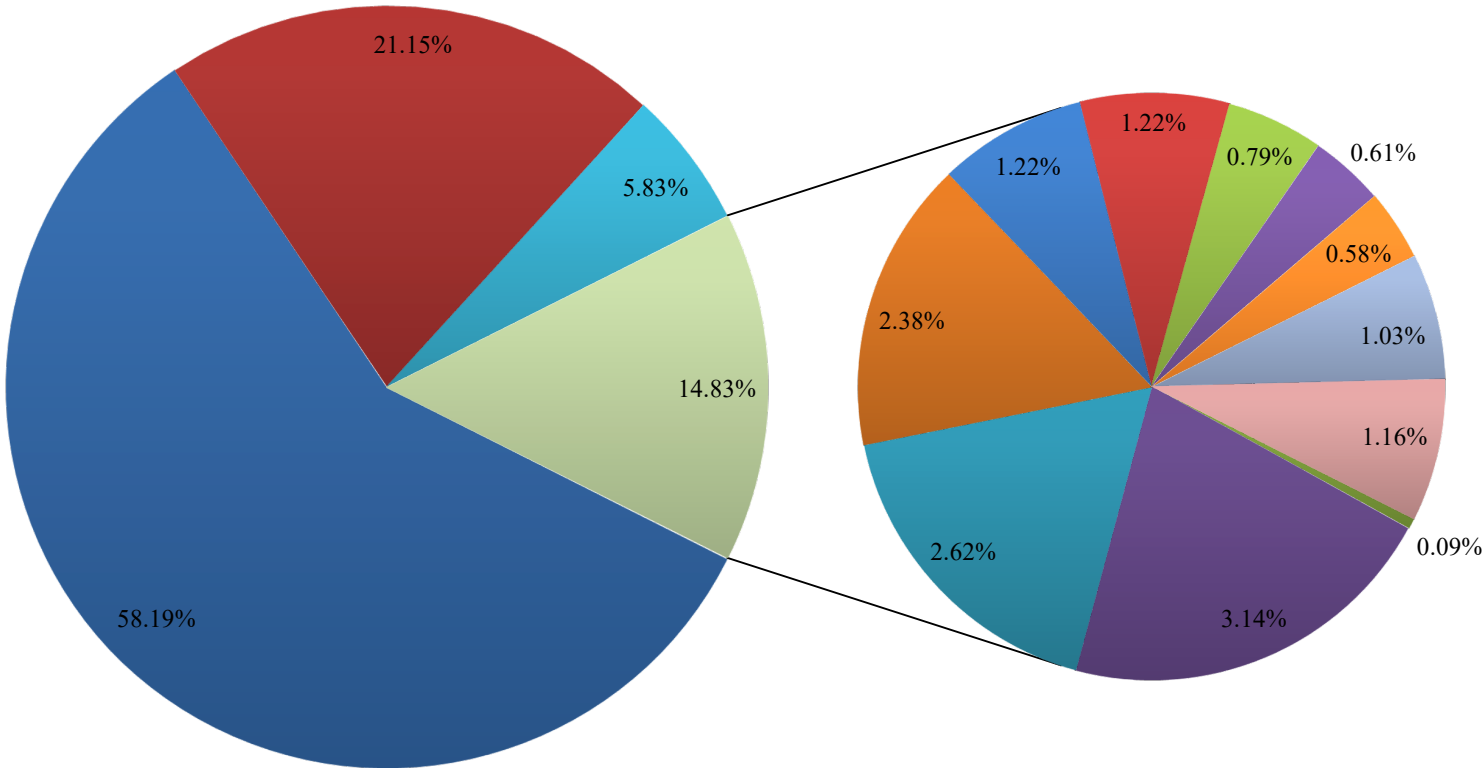
	General Fund	R&B General	R&B #1	R&B #2	R&B #3	R&B #4
REVENUES						
Property Taxes	\$ 2,207,220.10	\$ 544,550.89	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-	-	-
License and permits	-	-	-	-	-	-
Fees of office	573,864.32	72,369.21	-	-	-	-
Charges for Services	519.92	149,560.00	-	-	-	-
Forfeitures	-	-	-	-	-	-
Intergovernmental	207,778.13	58,132.84	-	-	-	-
Investment income	20,423.58	288.57	374.90	897.81	161.80	952.32
Miscellaneous	286,921.65	2,325.00	-	-	-	131.20
Total Revenues	<u>3,296,727.70</u>	<u>827,226.51</u>	<u>374.90</u>	<u>897.81</u>	<u>161.80</u>	<u>1,083.52</u>
EXPENDITURES						
General Government	1,649,749.89	-	-	-	-	-
Public safety and corrections	2,600,075.97	-	-	-	-	-
Judicial	918,626.06	-	-	-	-	-
Community Service	-	-	-	-	-	-
Infrastructure and Environmental	51,934.07	-	508,047.74	230,491.43	334,042.79	379,974.80
Health and Human Services	-	-	-	-	-	-
Capital Outlay	774,289.81	-	-	-	-	205,498.50
Debt Service						
Principal	-	-	104,089.07	-	136,898.71	57,506.18
Interest & Fiscal Charges	-	-	9,974.60	-	11,534.44	6,607.60
Total Expenditures	<u>5,994,675.81</u>	<u>-</u>	<u>622,111.41</u>	<u>230,491.43</u>	<u>482,475.94</u>	<u>649,587.08</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(2,697,948.11)</u>	<u>827,226.51</u>	<u>(621,736.51)</u>	<u>(229,593.62)</u>	<u>(482,314.14)</u>	<u>(648,503.56)</u>
OTHER FINANCING SOURCES (USES)						
Issuance of Long Term Debt	-	-	-	-	-	-
Sale of Capital Assets	23,900.00	-	-	-	-	-
Insurance Recoveries	-	-	-	-	-	-
Operating Transfers In	23,918.37	-	287,836.92	121,777.19	292,265.19	405,185.84
Operating Transfers Out	750,008.95	1,107,065.14	-	-	-	-
Total other financing sources (uses)	<u>797,827.32</u>	<u>1,107,065.14</u>	<u>287,836.92</u>	<u>121,777.19</u>	<u>292,265.19</u>	<u>405,185.84</u>
NET CHANGE IN FUND BALANCES	(1,900,120.80)	1,934,291.65	(333,899.59)	(107,816.43)	(190,048.95)	(243,317.72)
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>\$ 6,766,293.61</u>	<u>\$ 2,236,514.51</u>	<u>\$ 394,706.18</u>	<u>\$ 1,252,318.00</u>	<u>\$ 138,476.87</u>	<u>\$ 1,329,494.20</u>

General Fund Expenditure Summary - November 2019

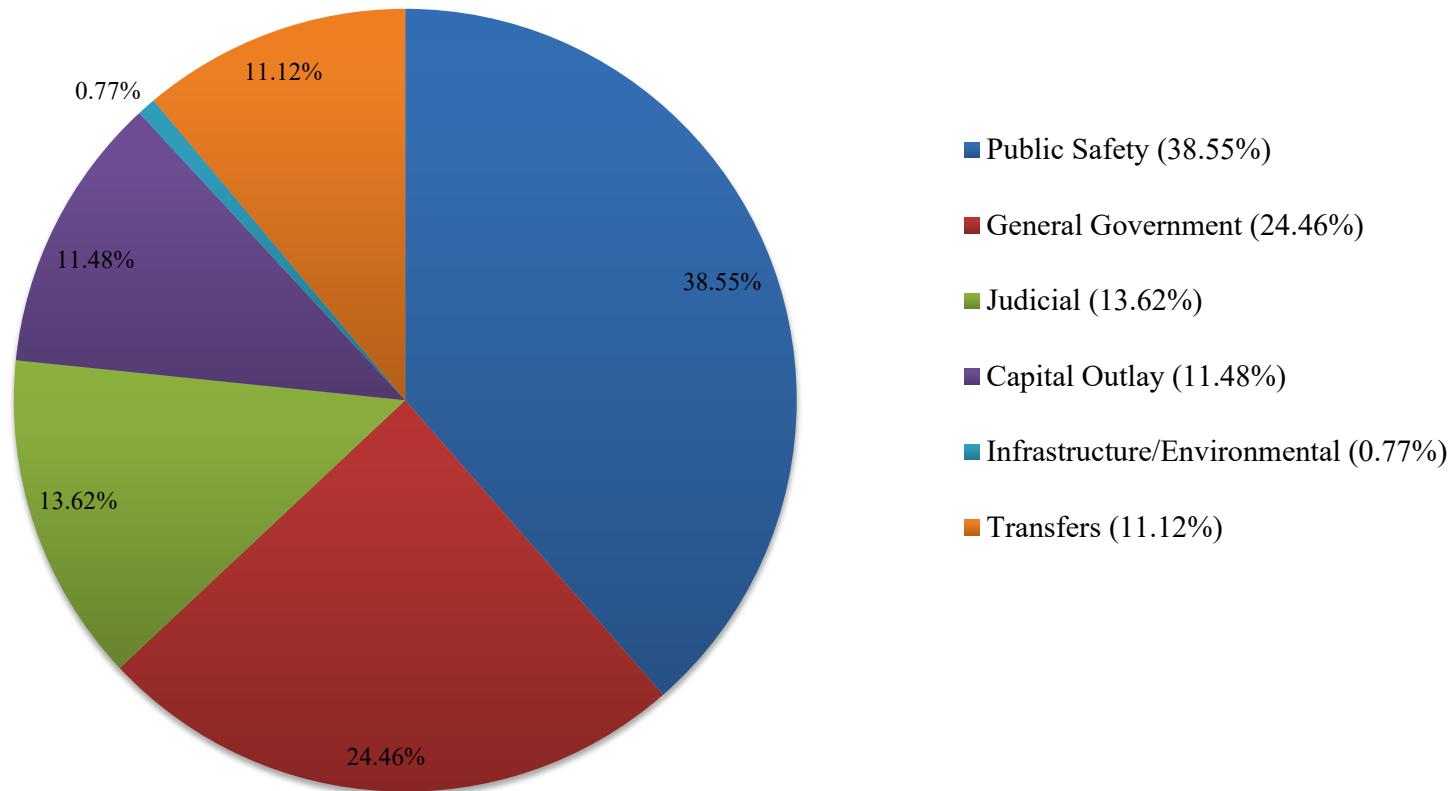
Salaries (54.87%)	\$3,700,511.84
Benefits (19.94%)	\$1,344,670.74
Equipment (0.08%)	\$5,690.58
Inmate Housing (2.96%)	\$199,767.40
Operating Expenses (2.47%)	\$166,429.05
Judicial & Legal (2.24%)	\$151,376.08
Equipment/Property Maint. (1.15%)	\$77,269.49
Utilities (1.15%)	\$77,454.63
Vehicle Fuel/Maintenance (0.75%)	\$50,379.23
Travel & Training (0.57%)	\$38,628.47
Software & Annual Maint. (5.49%)	\$370,564.61
Animal Control (0.55%)	\$36,887.00
Insurance (0.97%)	\$65,615.81
Annual Subsidies & ILAs (1.09%)	\$73,732.34
Transfers (5.67%)	\$382,693.75
TIF (0.00%)	\$0.00
Principal & Interest (0.04%)	\$3,013.74
	\$6,744,684.76

General Fund Expenditure Summary November 2019 \$6,744,684.76

- Salaries (54.87%) ■ Benefits (19.94%) ■ Equipment (0.08%) ■ Inmate Housing (2.96%)
- Operating Expenses (2.47%) ■ Judicial & Legal (2.24%) ■ Equipment/Property Maint. (1.15%) ■ Utilities (1.15%)
- Vehicle Fuel/Maintenance (0.75%) ■ Travel & Training (0.57%) ■ Software & Annual Maint. (5.49%) ■ Animal Control (0.55%)
- Insurance (0.97%) ■ Annual Subsidies & ILAs (1.09%)



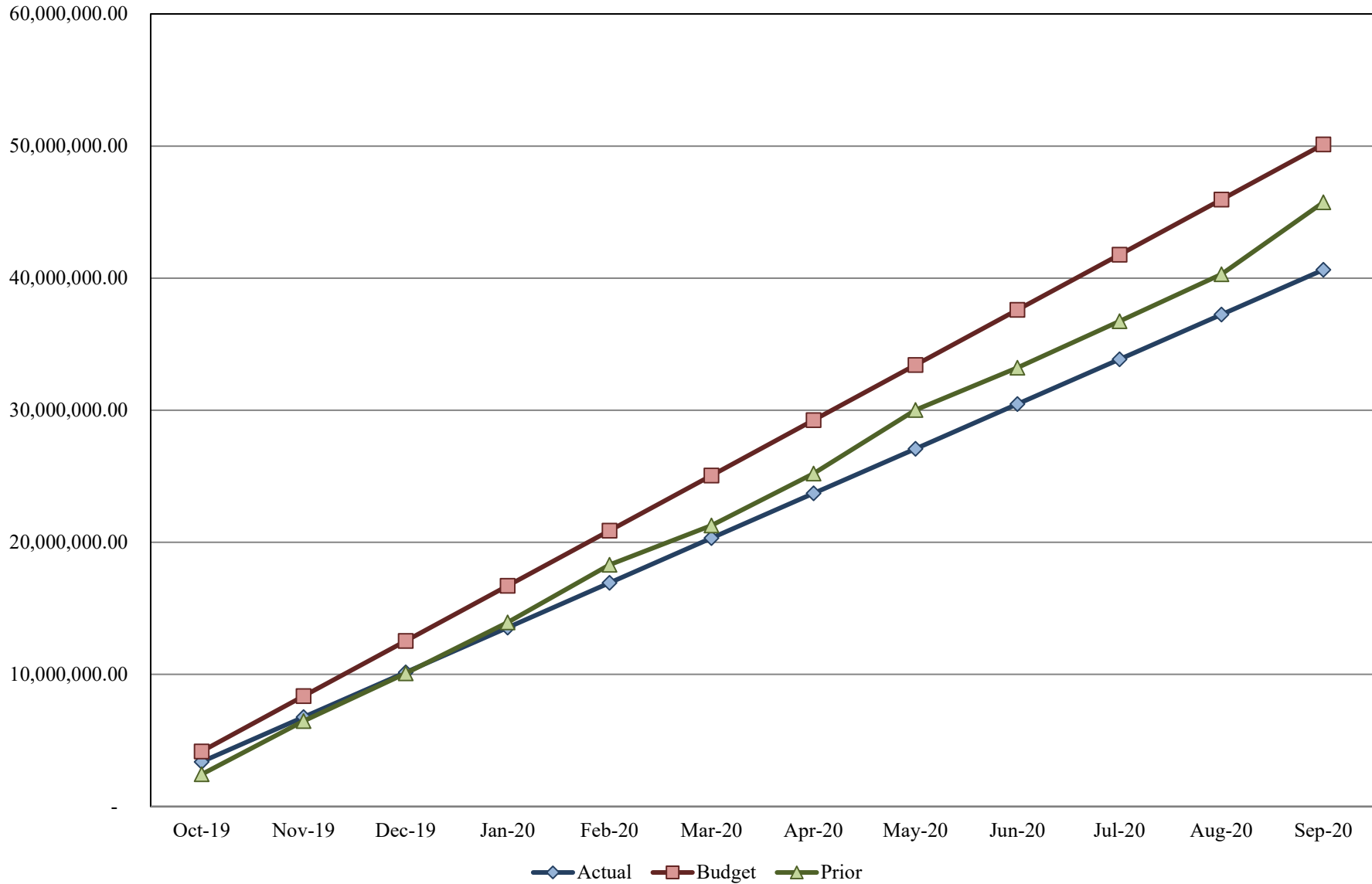
**General Fund
Expenditure Summary
November 2019
\$6,744,684.76**



Public Safety (38.55%)	\$ 2,600,075.97
General Government (24.46%)	\$ 1,649,749.89
Judicial (13.62%)	\$ 918,626.06
Capital Outlay (11.48%)	\$ 774,289.81
Infrastructure/Environmental (0.77%)	\$ 51,934.07
Transfers (11.12%)	\$ 750,008.95
Debt Service (0.00%)	\$ -

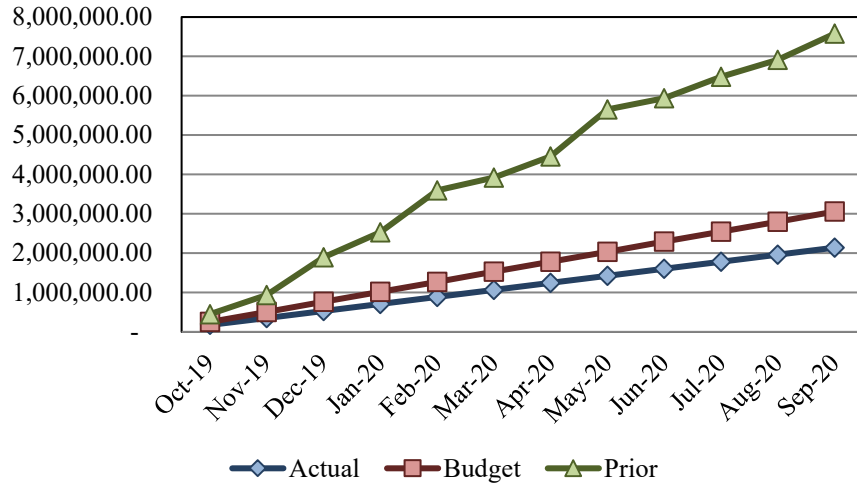
General Fund

Expenditure Projection FY2019



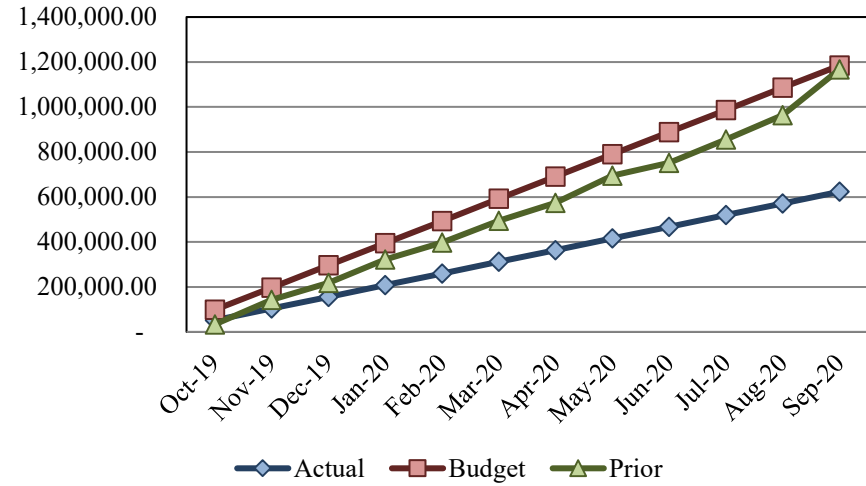
General Government

Expenditure Projection FY2019



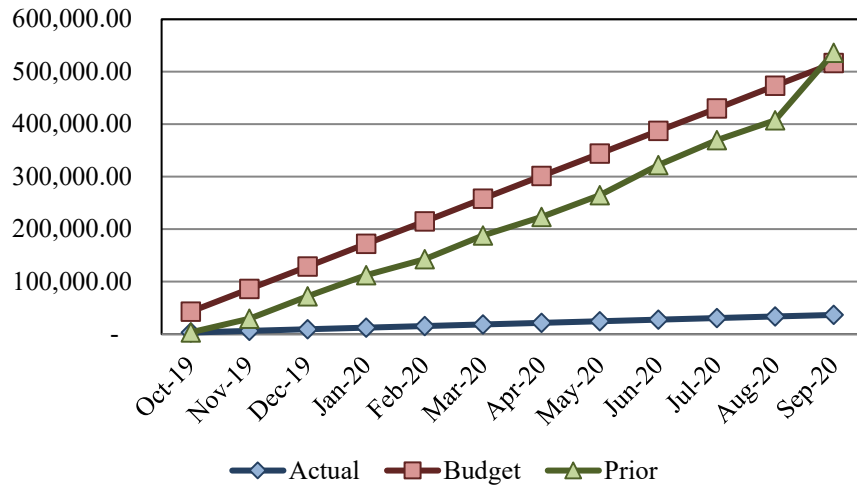
Facilities

Expenditure Projection FY2019



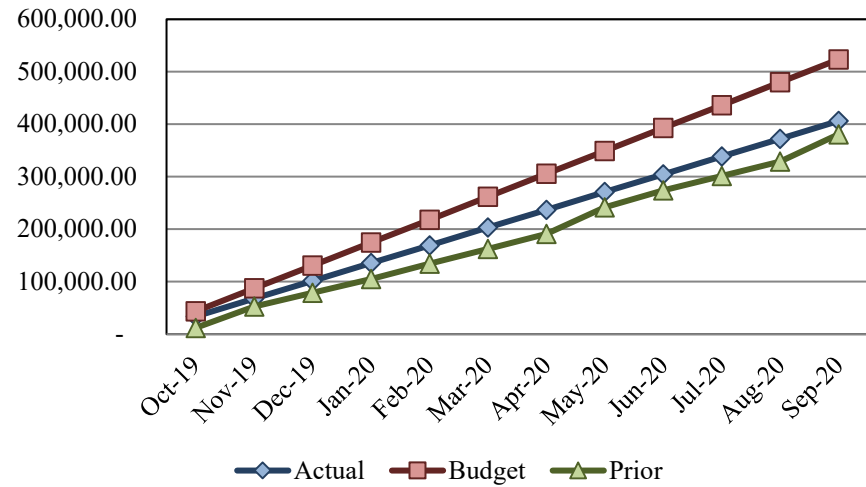
Utilities

Expenditure Projection FY2019



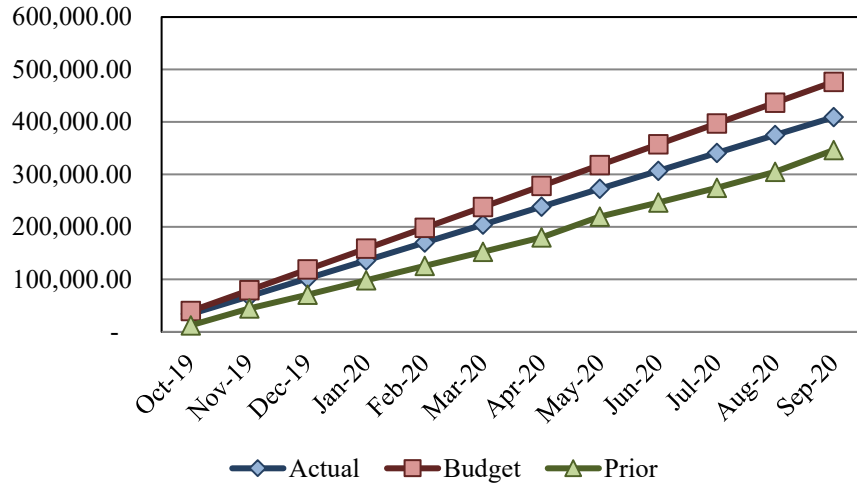
Development Services

Expenditure Projections FY2019



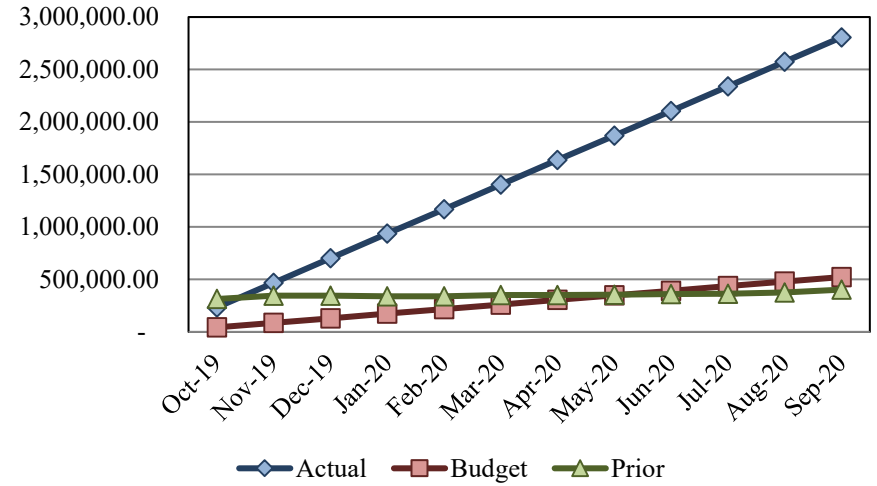
Fire Marshal

Expenditure Projection FY2019



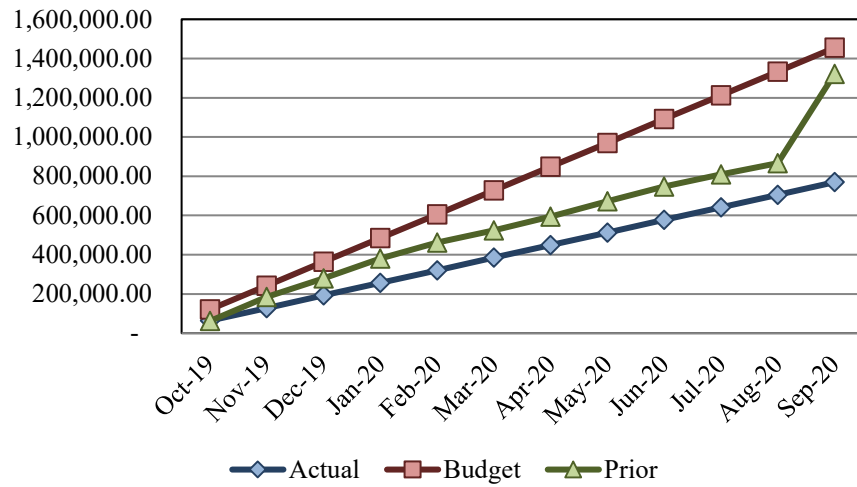
Computer

Expenditure Projections FY2019



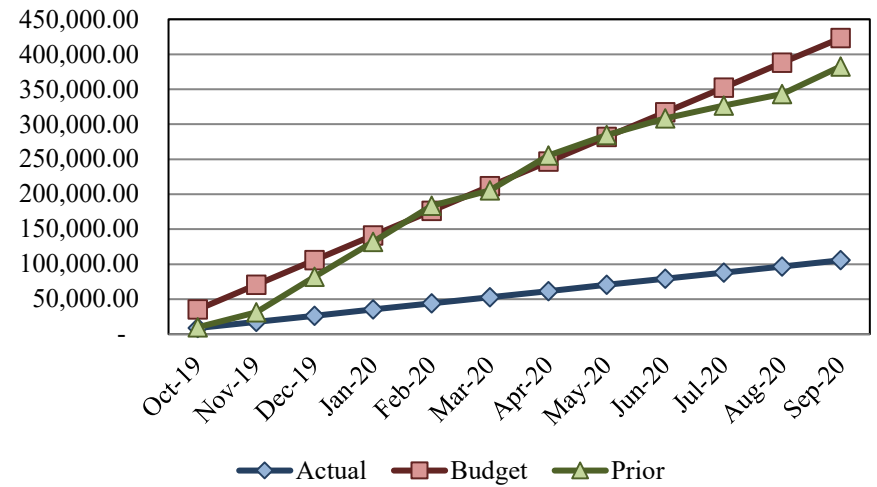
I.T.

Expenditure Projection FY2019

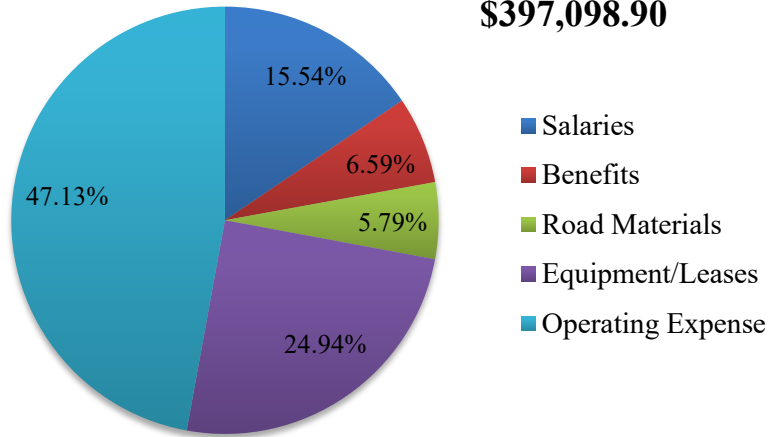


Indigent Health Care

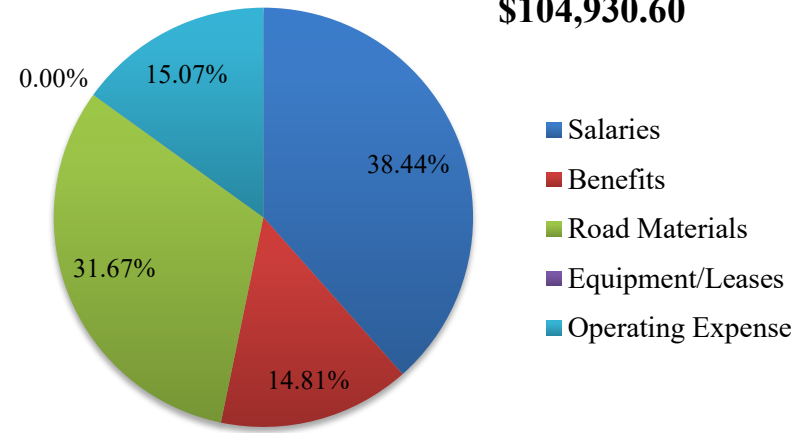
Expenditure Projections FY2019



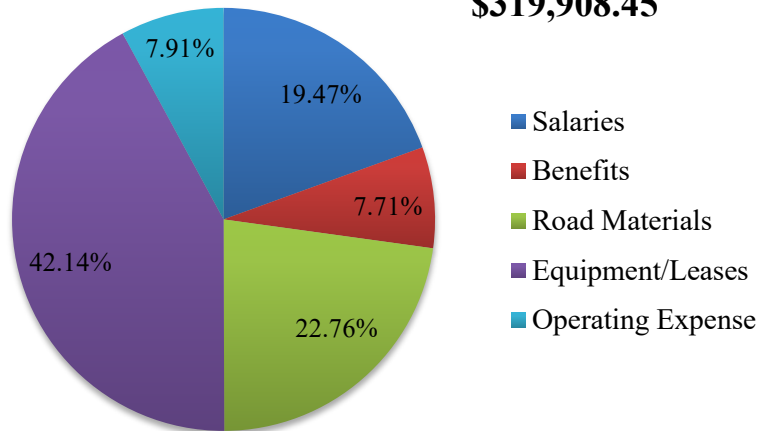
R&B 1
Expenditure Summary
November 2019
\$397,098.90



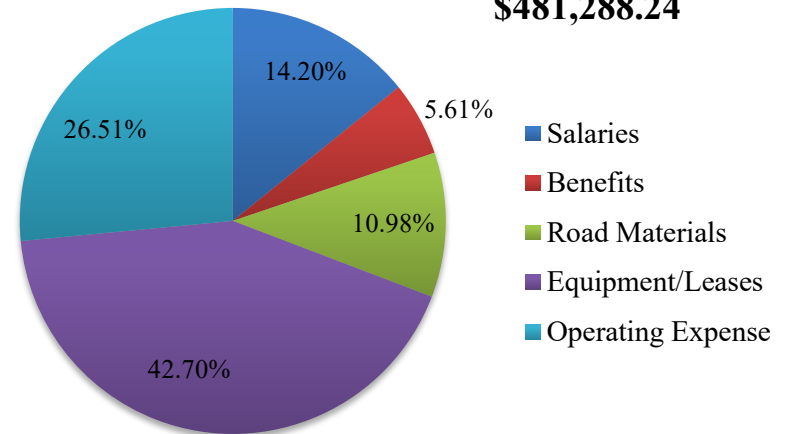
R&B 2
Expenditure Summary
November 2019
\$104,930.60



R&B 3
Expenditure Summary
November 2019
\$319,908.45

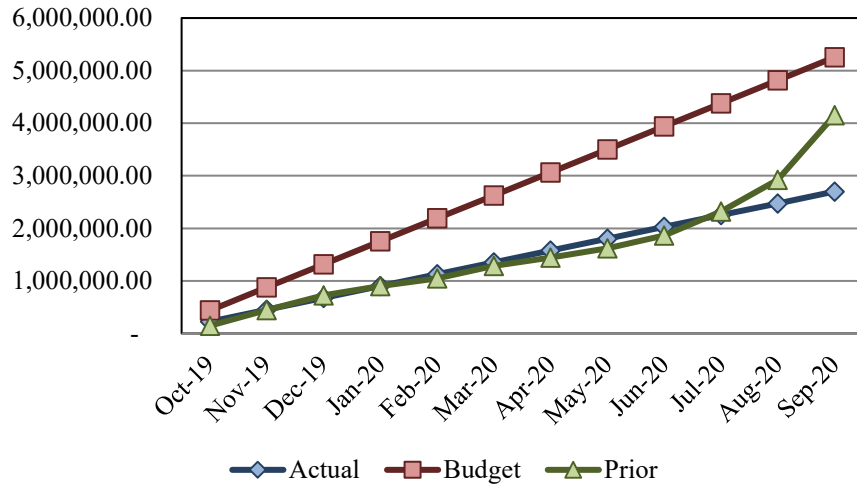


R&B 4
Expenditure Summary
November 2019
\$481,288.24



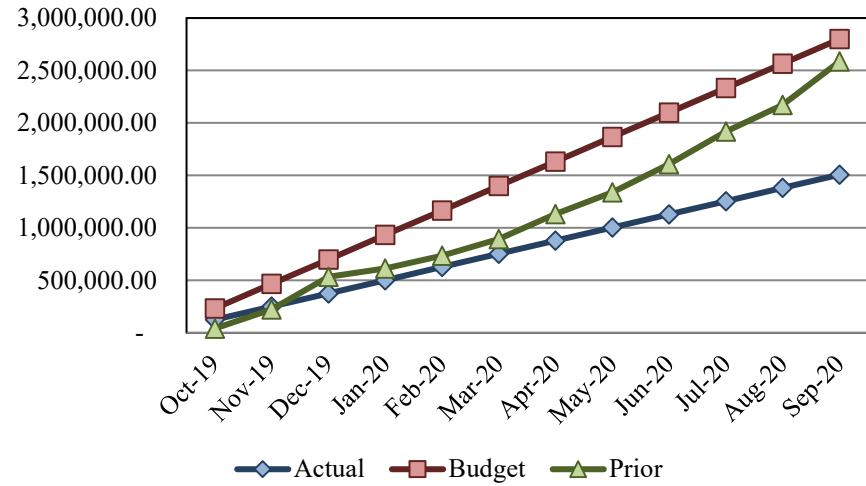
Road & Bridge Pct. #1

Expenditure Projection FY2019



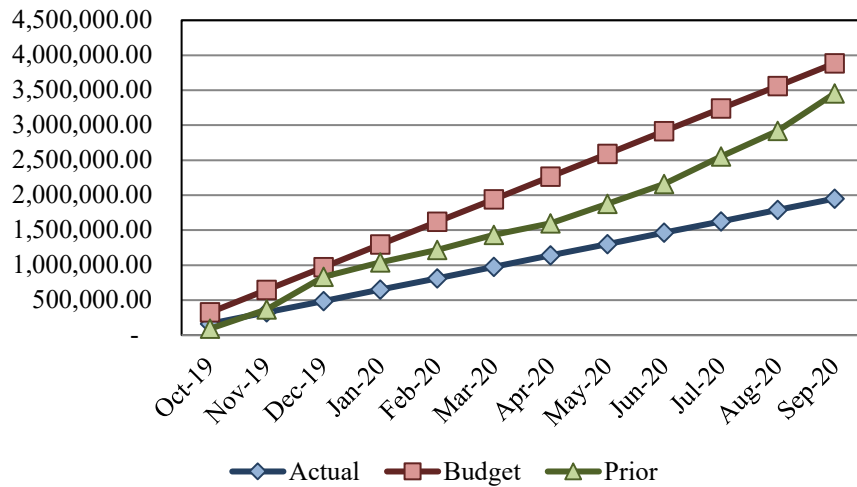
Road & Bridge Pct. #2

Expenditure Projection FY2019



Road & Bridge Pct. #3

Expenditure Projection FY2019



Road & Bridge Pct. #4

Expenditure Projection FY2019

