

*Kaufman County Auditor's Report
December 2019
Fiscal Year 2020*

Benchmark for 3 Months = 25.00%

| | FY2020 Budget | YTD Rev/Exp as of 12/31/2019 | % of Budget Received/ Used | Prior Year YTD | Increase/ (Decrease) from Prior Year |
|----------------------------------|-------------------|---------------------------------------|-------------------------------------|-------------------|---|
| General Fund Revenues | | | | | |
| AD VALOREM TAXES | 40,820,193 | 10,707,069 | 26.23% | 18,385,465 | -41.76% |
| MIXED DRINKS (STATE) | 150,000 | - | 0.00% | - | N/A |
| OFFICIAL'S FEES | 3,261,500 | 834,612 | 25.59% | 734,602 | 13.61% |
| TAX COLLECTION FEES | 273,286 | 103,650 | 37.93% | 195,899 | -47.09% |
| INTEREST EARNINGS | 230,000 | 26,671 | 11.60% | 13,729 | 94.26% |
| OTHER REVENUES | 1,106,300 | 437,783 | 39.57% | 181,803 | 140.80% |
| TRANSFERS | 195,400 | 23,918 | 12.24% | 18,850 | 26.89% |
| INTERGOVERNMENTAL | 3,759,415 | 473,733 | 12.60% | 394,672 | 20.03% |
| SALE OF ASSETS | 205,000 | 35,226 | 17.18% | - | N/A |
| RESERVED FUND BALANCE | 128,208 | 250 | 0.19% | - | N/A |
| | 50,129,302 | 12,642,913 | 25.22% | 19,925,019 | -36.55% |
| General Fund Expenditures | | | | | |
| COUNTY JUDGE | 356,834 | 76,405 | 21.41% | 61,034 | 25.18% |
| COUNTY COURT AT LAW #2 | 515,016 | 117,400 | 22.80% | 94,180 | 24.65% |
| COUNTY CLERK | 1,068,548 | 226,146 | 21.16% | 176,057 | 28.45% |
| COUNTY COURT AT LAW #1 | 388,468 | 84,183 | 21.67% | 83,389 | 0.95% |
| VETERAN SERVICE OFFICER | 90,245 | 15,172 | 16.81% | 14,747 | 2.88% |
| PUBLIC DEFENDER | 702,128 | 156,891 | 22.35% | 120,476 | 30.23% |
| TIF/POWERCENTER | 732,600 | - | 0.00% | - | N/A |
| GENERAL GOVERNMENT | 3,057,653 | 285,333 | 9.33% | 1,896,595 | -84.96% |
| EMERGENCY MANAGEMENT | 222,934 | 69,912 | 31.36% | 59,919 | 16.68% |
| ANIMAL SHELTER | 700 | - | 0.00% | - | N/A |
| 422ND DISTRICT COURT | 277,253 | 63,797 | 23.01% | 49,217 | 29.62% |
| COLLECTIONS | 189,246 | 46,231 | 24.43% | 36,105 | 28.05% |
| DISTRICT ATTORNEY | 3,465,517 | 777,249 | 22.43% | 625,599 | 24.24% |
| DISTRICT CLERK | 720,234 | 152,010 | 21.11% | 123,143 | 23.44% |
| PRE-TRIAL DIVERSION | 135,283 | 22,371 | 16.54% | 13,372 | 67.30% |
| 86TH DISTRICT COURT | 246,231 | 59,162 | 24.03% | 43,714 | 35.34% |
| JUSTICE OF THE PEACE #1 | 331,276 | 72,273 | 21.82% | 61,469 | 17.58% |
| JUSTICE OF THE PEACE #2 | 354,661 | 73,011 | 20.59% | 54,944 | 32.88% |
| JUSTICE OF THE PEACE #3 | 360,717 | 80,477 | 22.31% | 67,104 | 19.93% |
| JUSTICE OF THE PEACE #4 | 325,307 | 73,725 | 22.66% | 55,939 | 31.79% |
| JUDICIAL & LAW ENFORCEMENT | 240,501 | 28,593 | 11.89% | 61,855 | -53.77% |
| JURY EXPENSE | 28,900 | 2,525 | 8.74% | 2,033 | 24.19% |
| ELECTION EXPENSE | 502,953 | 244,711 | 48.65% | 206,530 | 18.49% |
| COUNTY AUDITOR | 559,668 | 116,001 | 20.73% | 100,379 | 15.56% |
| PURCHASING AGENT | 218,446 | 46,066 | 21.09% | 42,748 | 7.76% |
| COUNTY TREASURER | 238,924 | 52,685 | 22.05% | 46,594 | 13.07% |
| HUMAN RESOURCES | 344,724 | 57,629 | 16.72% | 46,960 | 22.72% |
| TAX COLLECTOR AUTO & TAX | 1,353,605 | 312,823 | 23.11% | 265,667 | 17.75% |
| MAINTENANCE & OPERATIONS | 1,184,238 | 249,584 | 21.08% | 218,792 | 14.07% |
| UTILITIES | 516,400 | 103,305 | 20.00% | 72,055 | 43.37% |
| DEVELOPMENT SERVICES | 522,823 | 103,507 | 19.80% | 78,756 | 31.43% |
| FIRE MARSHAL | 476,617 | 90,932 | 19.08% | 71,012 | 28.05% |
| CONSTABLE PCT. #1 | 253,226 | 48,246 | 19.05% | 39,917 | 20.87% |
| CONSTABLE PCT. #2 | 346,094 | 76,115 | 21.99% | 41,531 | 83.28% |
| CONSTABLE PCT. #3 | 369,081 | 74,034 | 20.06% | 60,984 | 21.40% |
| CONSTABLE PCT. #4 | 342,789 | 50,660 | 14.78% | 58,885 | -13.97% |

*Kaufman County Auditor's Report
December 2019
Fiscal Year 2020*

Benchmark for 3 Months = 25.00%

| | FY2020 Budget | YTD Rev/Exp as of 12/31/2019 | % of Budget Received/ Used | Prior Year YTD | Increase/ (Decrease) from Prior Year |
|--|-------------------|---------------------------------------|-------------------------------------|-------------------|---|
| General Fund Expenditures (Continued) | | | | | |
| SHERIFF'S OFFICE | 8,836,210 | 1,725,830 | 19.53% | 1,432,425 | 20.48% |
| JAIL EXPENSE | 10,490,983 | 2,195,973 | 20.93% | 1,818,658 | 20.75% |
| SCHOOL OFFICERS | 634,659 | 138,820 | 21.87% | 105,635 | 31.41% |
| DISPATCH | 2,331,311 | 465,697 | 19.98% | 343,335 | 35.64% |
| WINDMILL FARMS - CONST 2 | 353,199 | 82,355 | 23.32% | 55,554 | 48.24% |
| HIGHWAY PATROL | 116,180 | 26,245 | 22.59% | 22,369 | 17.33% |
| DPS LICENSE & WEIGHT | 7,700 | 294 | 3.82% | 426 | -30.98% |
| CLEMENTS RANCH - CONST 2 | 102,474 | 3,261 | 3.18% | 15,115 | -78.43% |
| DEVONSHIRE - CONST 2 | 79,409 | 19,662 | 24.76% | - | N/A |
| TRAVIS RANCH - CONST 2 | 92,742 | 13,881 | 14.97% | - | N/A |
| CHARITIES POOR & RELIEF | 867,905 | 208,987 | 24.08% | 124,157 | 68.32% |
| EXTENSION SERVICE | 345,331 | 73,320 | 21.23% | 70,566 | 3.90% |
| PROJECT/PROGRAM MANAGER | 84,612 | 18,947 | 22.39% | 15,814 | 19.81% |
| LEASE PAYMENTS | 845,800 | 6,346 | 0.75% | - | N/A |
| PCT. #4 CONVENIENCE STATION | - | 833 | N/A | 16,058 | -94.82% |
| CAPITAL OUTLAY | 239,419 | - | 0.00% | 29,451 | -100.00% |
| COMPUTER | 523,820 | 380,706 | 72.68% | 344,746 | 10.43% |
| PROBATE & LUNACY | 52,300 | 13,890 | 26.56% | 14,162 | -1.92% |
| I.T./MANAGED SERVICES | 1,454,633 | 204,124 | 14.03% | 279,354 | -26.93% |
| TRANSFERS | 1,630,775 | 382,694 | 23.47% | 346,871 | 10.33% |
| | 50,129,302 | 10,071,026 | 20.09% | 10,086,396 | -0.15% |

| General Road & Bridge Revenues | | | | | |
|---|-------------------|------------------|---------------|------------------|----------------|
| INTEREST | 5,000 | 513 | 10.26% | 908 | -43.47% |
| AUTO REG/TERP | 900,000 | - | 0.00% | - | N/A |
| REGISTRATION FEES COUNTY | 1,000,000 | 249,880 | 24.99% | 202,030 | 23.68% |
| 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 | 42,810 | 21.40% | 43,478 | -1.54% |
| COUNTY COURT | 210,000 | 70,551 | 33.60% | 42,200 | 67.18% |
| CULVERTS | 10,000 | 3,000 | 30.00% | 2,400 | 25.00% |
| MISCELLANEOUS | 500 | - | 0.00% | 54 | -100.00% |
| TRANSFER FROM R&B BOND ISSUE | - | - | N/A | - | N/A |
| DELINQUENT TAXES | 256,610 | 54,505 | 21.24% | 57,980 | -5.99% |
| R&B MAINTENANCE TAX REVENUES | 10,007,783 | 2,650,663 | 26.49% | 4,506,028 | -41.18% |
| PASS-THROUGH TOLL - TERRELL | 20,000 | - | 0.00% | - | N/A |
| PASS-THROUGH TOLL - KAUFMAN | 255,000 | - | 0.00% | - | N/A |
| | 13,023,893 | 3,130,055 | 24.03% | 4,913,229 | -36.29% |

| General Road & Bridge Expenditures | | | | | |
|---|-------------------|------------------|---------------|------------------|----------------|
| ROAD & BRIDGE ENGINEER | 159,923 | - | 0.00% | - | N/A |
| TRANSFER TO R&B #1 | 3,344,632 | 886,572 | 26.51% | 265,200 | 234.30% |
| TRANSFER TO R&B #2 | 1,415,037 | 375,088 | 26.51% | 183,600 | 104.30% |
| TRANSFER TO R&B #3 | 3,396,088 | 900,212 | 26.51% | 265,200 | 239.45% |
| TRANSFER TO R&B #4 | 4,708,213 | 1,248,021 | 26.51% | 306,000 | 307.85% |
| FEMA EXPENSES | - | - | N/A | - | N/A |
| ROAD SIGNS | - | - | N/A | 3,546 | -100.00% |
| REFUND VENUS INITIATIVE | - | - | N/A | - | N/A |
| | 12,863,970 | 3,409,894 | 26.51% | 1,023,546 | 233.15% |

Kaufman County Auditor's Report
December 2019
Fiscal Year 2020

Benchmark for 3 Months = 25.00%

| | FY2020 Budget | YTD Rev/Exp as of 12/31/2019 | % of Budget Received/ Used | Prior Year YTD | Increase/ (Decrease) from Prior Year |
|---|------------------|---------------------------------------|-------------------------------------|-------------------|---|
| Road & Bridge Pct. #1 - 4 Revenues | | | | | |
| ROAD & BRIDGE PCT. #1 | 5,254,287 | 887,022 | 16.88% | 1,760,504 | -49.62% |
| ROAD & BRIDGE PCT. #2 | 2,798,962 | 376,259 | 13.44% | 1,850,208 | -79.66% |
| ROAD & BRIDGE PCT. #3 | 3,884,938 | 900,374 | 23.18% | 725,342 | 24.13% |
| ROAD & BRIDGE PCT. #4 | 6,344,075 | 1,249,325 | 19.69% | 803,290 | 55.53% |
| Road & Bridge Pct. #1 - 4 Expenditures | | | | | |
| ROAD & BRIDGE PCT. #1 | 5,254,287 | 869,846 | 16.55% | 726,264 | 19.77% |
| ROAD & BRIDGE PCT. #2 | 2,798,962 | 322,424 | 11.52% | 534,382 | -39.66% |
| ROAD & BRIDGE PCT. #3 | 3,884,938 | 682,660 | 17.57% | 831,650 | -17.92% |
| ROAD & BRIDGE PCT. #4 | 6,344,075 | 899,327 | 14.18% | 654,843 | 37.33% |
| 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 | 73,107 | 17.28% | 81,894 | -10.73% |
| CHILDREN'S SHELTER REVENUES | 849,798 | 122,008 | 14.36% | 144,394 | -15.50% |
| CHILDREN'S SHELTER EXPENDITURES | 849,798 | 188,267 | 22.15% | 178,520 | 5.46% |
| COUNTY LIBRARY REVENUES | 271,000 | 62,422 | 23.03% | 71,194 | -12.32% |
| COUNTY LIBRARY EXPENDITURES | 271,000 | 69,474 | 25.64% | 70,934 | -2.06% |
| JUVENILE PROBATION REVENUES (COUNTY) | 770,308 | 337,475 | 43.81% | 35,199 | 858.76% |
| JUVENILE PROBATION EXPENDITURES (COUNTY) | 755,395 | 148,665 | 19.68% | - | N/A |
| (Different Fiscal Year - 5 Months - 41.67%) | | | | | |

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

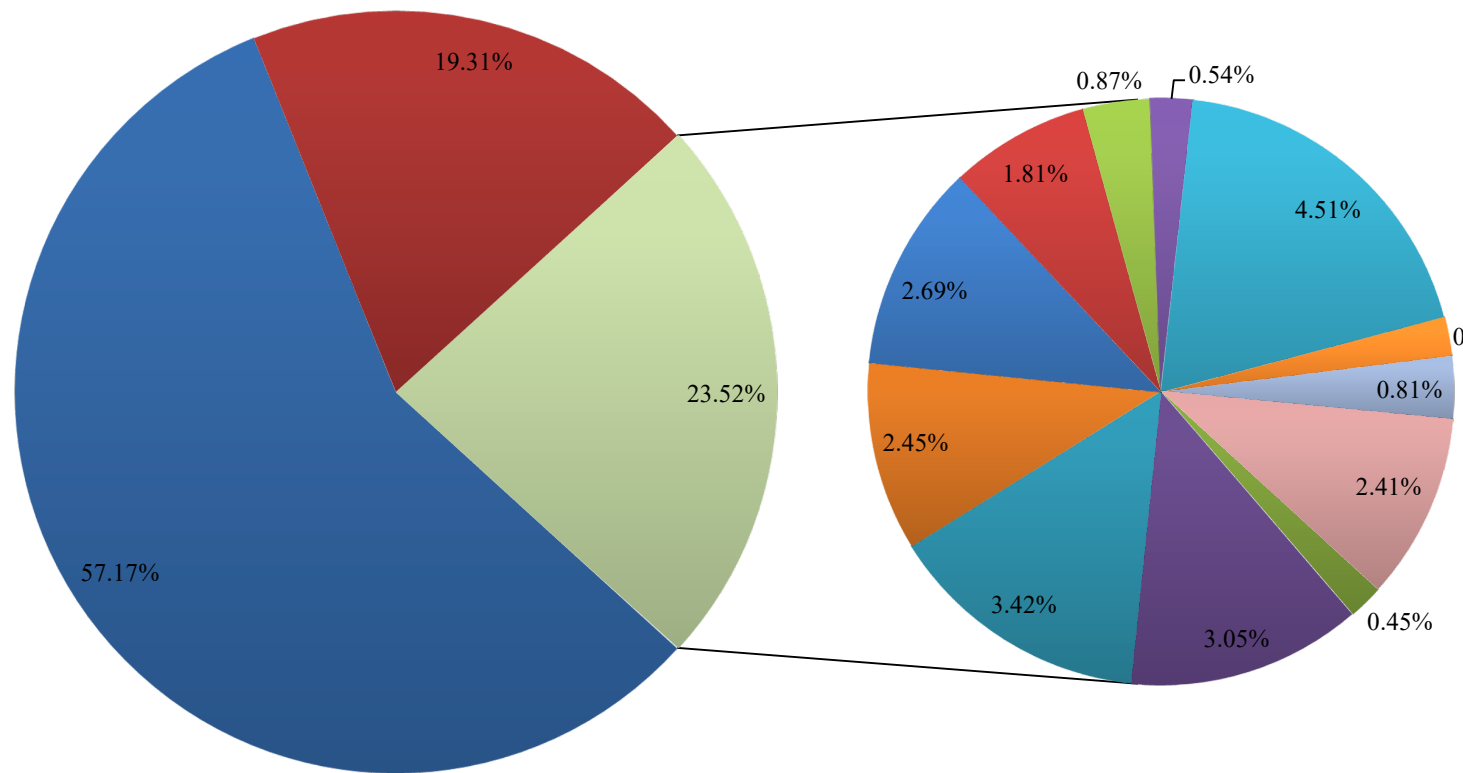
| | General Fund | R&B General | R&B #1 | R&B #2 | R&B #3 | R&B #4 |
|--|-------------------------|------------------------|----------------------|------------------------|----------------------|------------------------|
| REVENUES | | | | | | |
| Property Taxes | \$ 10,707,069.29 | \$ 2,705,168.84 | \$ - | \$ - | \$ - | \$ - |
| Mixed Beverage Taxes | - | - | - | - | - | - |
| License and permits | - | - | - | - | - | - |
| Fees of office | 834,612.42 | 113,360.41 | - | - | - | - |
| Charges for Services | 103,650.40 | 249,880.00 | - | - | - | - |
| Forfeitures | - | - | - | - | - | - |
| Intergovernmental | 473,732.89 | 58,132.84 | - | - | - | - |
| Investment income | 26,670.77 | 513.23 | 450.00 | 1,171.02 | 161.80 | 1,172.29 |
| Miscellaneous | 438,033.25 | 3,000.00 | - | - | - | 131.20 |
| Total Revenues | <u>12,583,769.02</u> | <u>3,130,055.32</u> | <u>450.00</u> | <u>897.81</u> | <u>161.80</u> | <u>1,303.49</u> |
| EXPENDITURES | | | | | | |
| General Government | 2,463,373.03 | - | - | - | - | - |
| Public safety and corrections | 3,882,380.63 | - | - | - | - | - |
| Judicial | 1,371,673.78 | - | - | - | - | - |
| Community Service | - | - | - | - | - | - |
| Infrastructure and Environmental | 77,546.90 | - | 732,413.85 | 322,423.59 | 508,688.20 | 629,715.15 |
| Health and Human Services | - | - | - | - | - | - |
| Capital Outlay | 1,156,153.82 | - | - | - | - | 205,498.50 |
| Debt Service | | | | | | |
| Principal | - | - | 126,538.48 | - | 162,044.83 | 57,506.18 |
| Interest & Fiscal Charges | - | - | 10,893.94 | - | 11,926.98 | 6,607.60 |
| Total Expenditures | <u>8,951,128.15</u> | <u>-</u> | <u>869,846.27</u> | <u>322,423.59</u> | <u>682,660.01</u> | <u>899,327.43</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | <u>6,589,093.21</u> | <u>3,130,055.32</u> | <u>(869,396.27)</u> | <u>(321,525.78)</u> | <u>(682,498.21)</u> | <u>(898,023.94)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Issuance of Long Term Debt | - | - | - | - | - | - |
| Sale of Capital Assets | 35,226.08 | - | - | - | - | - |
| Insurance Recoveries | - | - | - | - | - | - |
| Operating Transfers In | 23,918.37 | - | 887,022.37 | 375,088.41 | 900,211.98 | 1,248,021.19 |
| Operating Transfers Out | 1,119,898.12 | (3,409,893.95) | - | - | - | - |
| Total other financing sources (uses) | <u>1,179,042.57</u> | <u>(3,409,893.95)</u> | <u>887,022.37</u> | <u>375,088.41</u> | <u>900,211.98</u> | <u>1,248,021.19</u> |
| NET CHANGE IN FUND BALANCES | 7,768,135.78 | (279,838.63) | 17,626.10 | 53,562.63 | 217,713.77 | 349,997.25 |
| 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>\$ 16,064,661.01</u> | <u>\$ 22,384.23</u> | <u>\$ 746,231.87</u> | <u>\$ 1,413,697.06</u> | <u>\$ 546,239.59</u> | <u>\$ 1,922,809.17</u> |

General Fund Expenditure Summary - December 2019

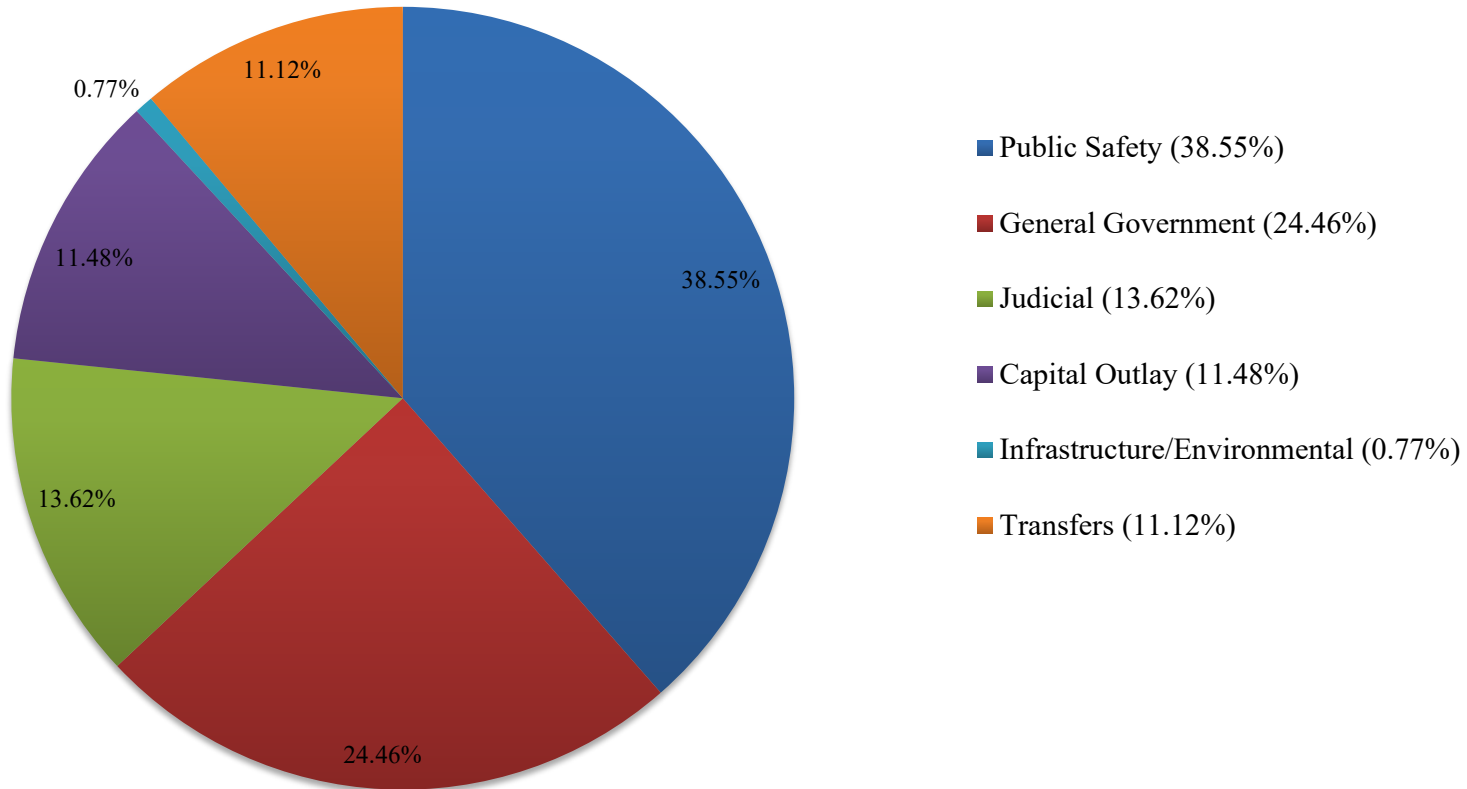
| | |
|-----------------------------------|------------------------|
| Salaries (54.96%) | \$5,535,141.57 |
| Benefits (18.57%) | \$1,869,946.69 |
| Equipment (0.43%) | \$43,456.53 |
| Inmate Housing (2.94%) | \$295,616.97 |
| Operating Expenses (3.28%) | \$330,704.86 |
| Judicial & Legal (2.35%) | \$237,021.81 |
| Equipment/Property Maint. (2.59%) | \$260,487.62 |
| Utilities (1.74%) | \$175,366.71 |
| Vehicle Fuel/Maintenance (0.84%) | \$84,530.45 |
| Travel & Training (0.52%) | \$52,219.60 |
| Software & Annual Maint. (4.33%) | \$436,578.04 |
| Animal Control (0.49%) | \$49,221.00 |
| Insurance (0.78%) | \$78,637.51 |
| Annual Subsidies & ILAs (2.31%) | \$233,057.48 |
| Transfers (3.80%) | \$382,693.75 |
| TIF (0.00%) | \$0.00 |
| Principal & Interest (0.06%) | \$6,345.68 |
| | \$10,071,026.27 |

General Fund Expenditure Summary December 2019 \$10,071,026.27

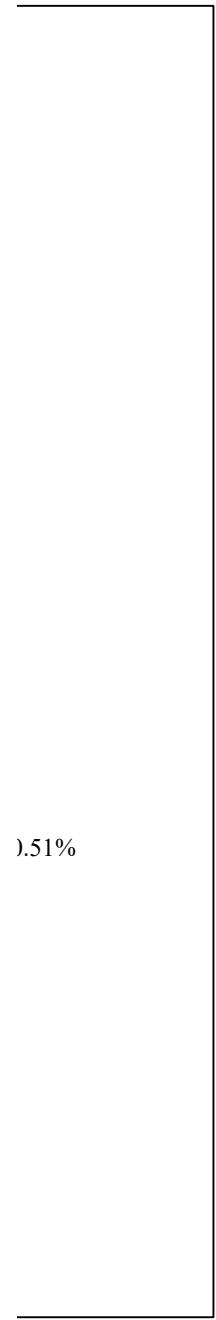
- Salaries (54.96%) ■ Benefits (18.57%) ■ Equipment (0.43%) ■ Inmate Housing (2.94%)
- Operating Expenses (3.28%) ■ Judicial & Legal (2.35%) ■ Equipment/Property Maint. (2.59%) ■ Utilities (1.74%)
- Vehicle Fuel/Maintenance (0.84%) ■ Travel & Training (0.52%) ■ Software & Annual Maint. (4.33%) ■ Animal Control (0.49%)
- Insurance (0.78%) ■ Annual Subsidies & ILAs (2.31%)



**General Fund
Expenditure Summary
December 2019
\$10,071,026.27**



| | | |
|--------------------------------------|----|--------------|
| Public Safety (38.55%) | \$ | 3,882,380.63 |
| General Government (24.46%) | \$ | 2,463,373.03 |
| Judicial (13.62%) | \$ | 1,371,673.78 |
| Capital Outlay (11.48%) | \$ | 1,156,153.82 |
| Infrastructure/Environmental (0.77%) | \$ | 77,546.90 |
| Transfers (11.12%) | \$ | 1,119,898.12 |
| Debt Service (0.00%) | \$ | - |

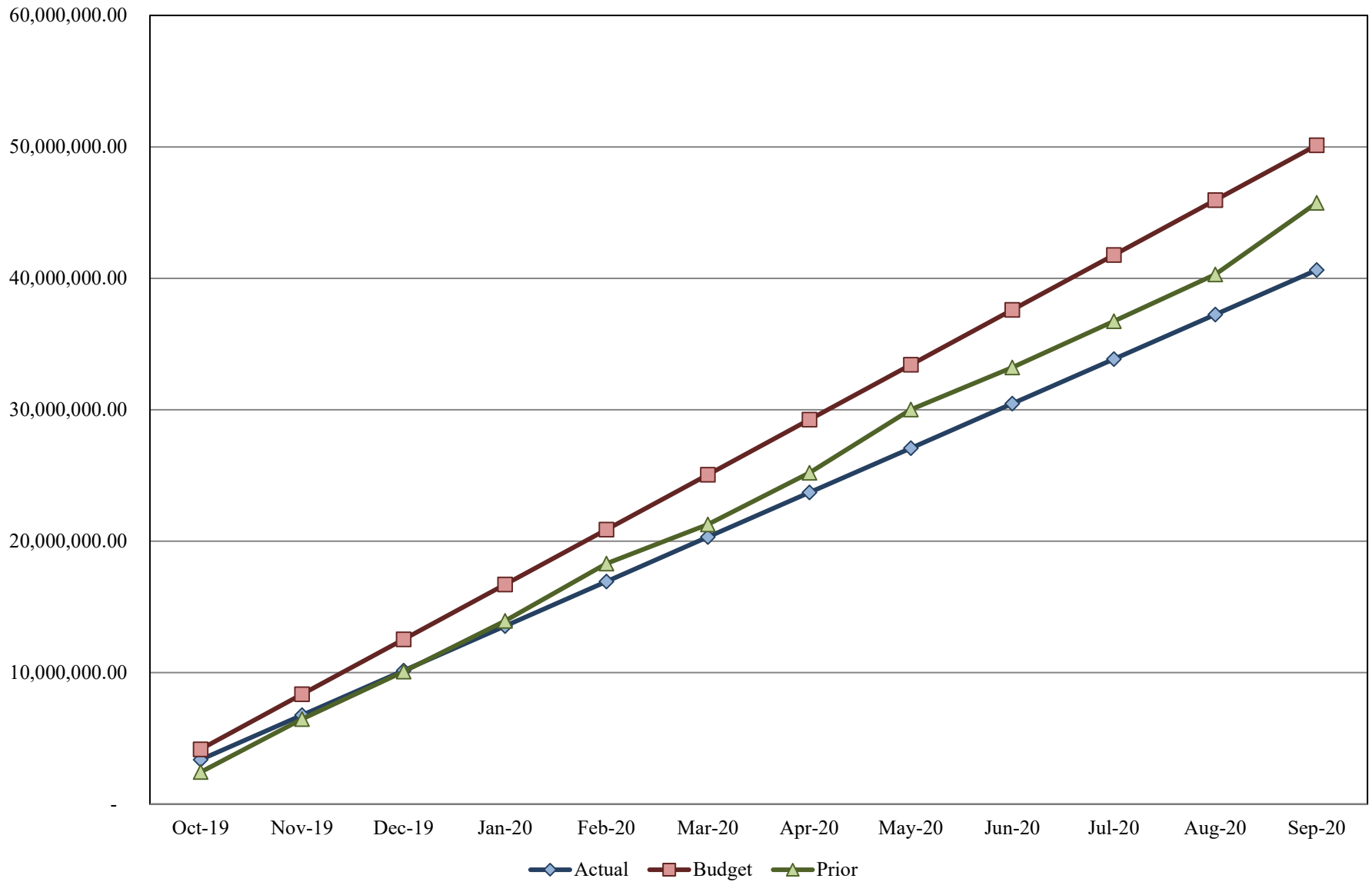


.51%



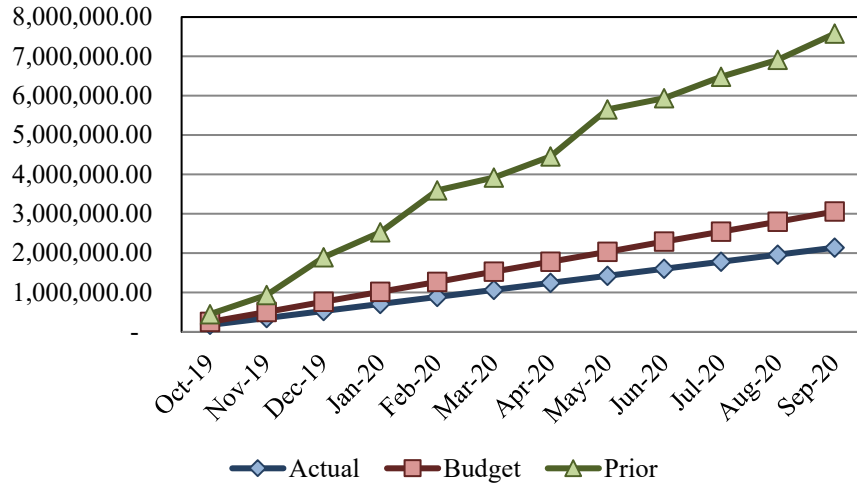
General Fund

Expenditure Projection FY2019



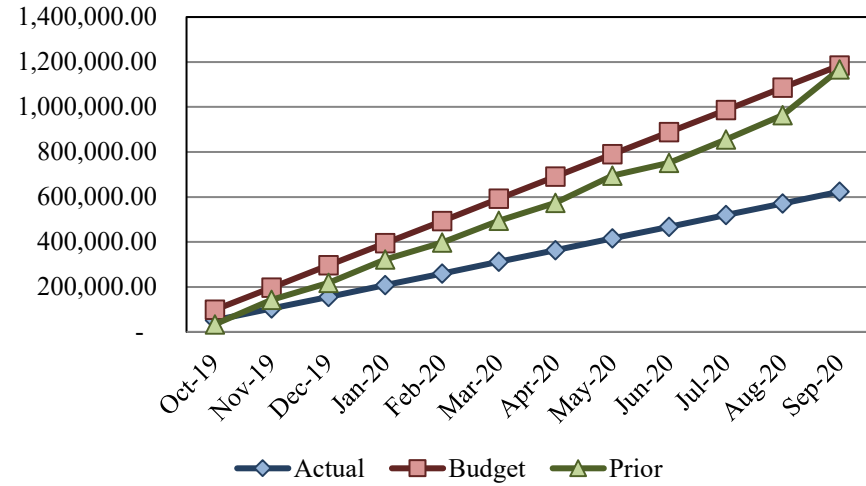
General Government

Expenditure Projection FY2019



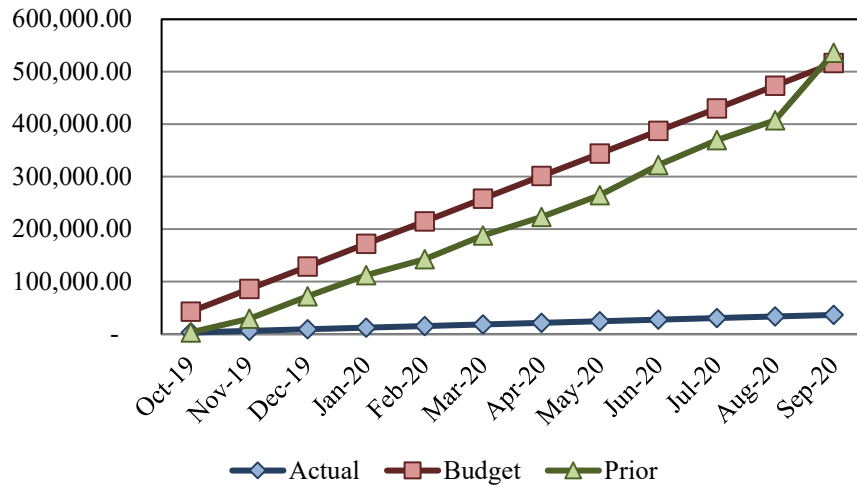
Facilities

Expenditure Projection FY2019



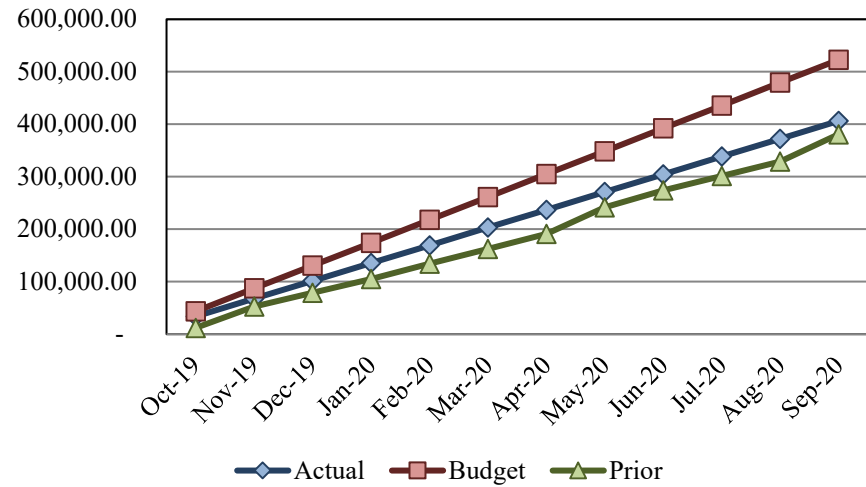
Utilities

Expenditure Projection FY2019



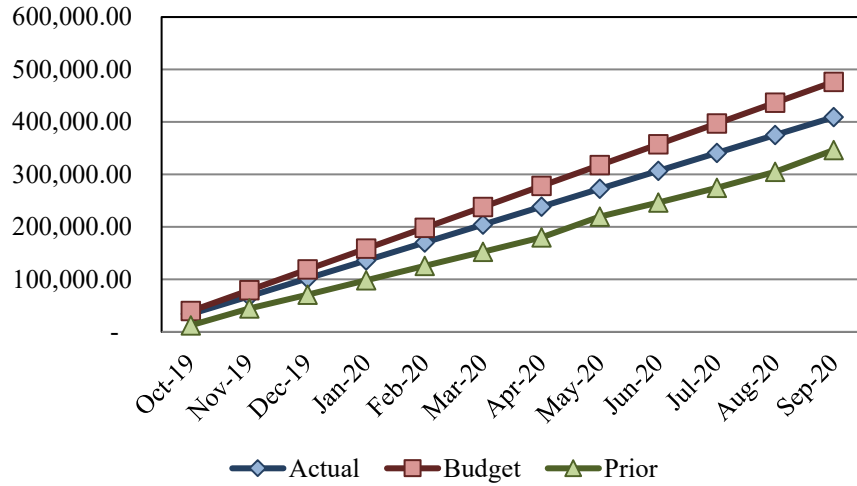
Development Services

Expenditure Projections FY2019



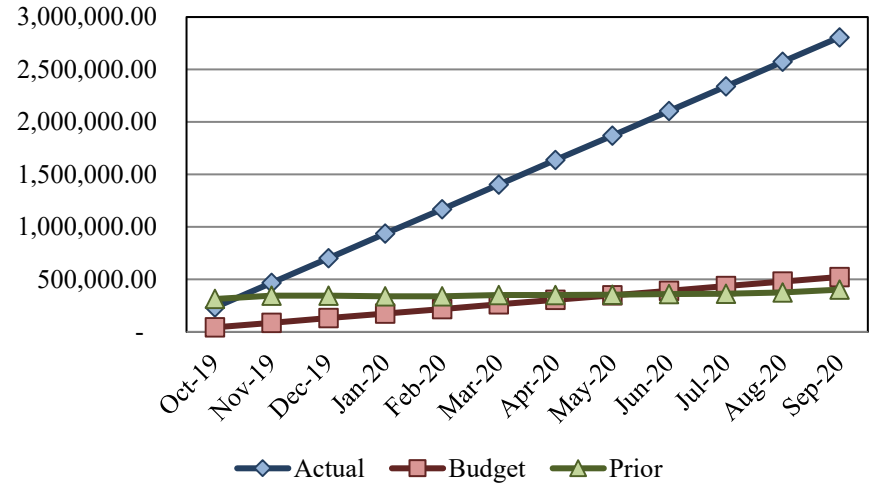
Fire Marshal

Expenditure Projection FY2019



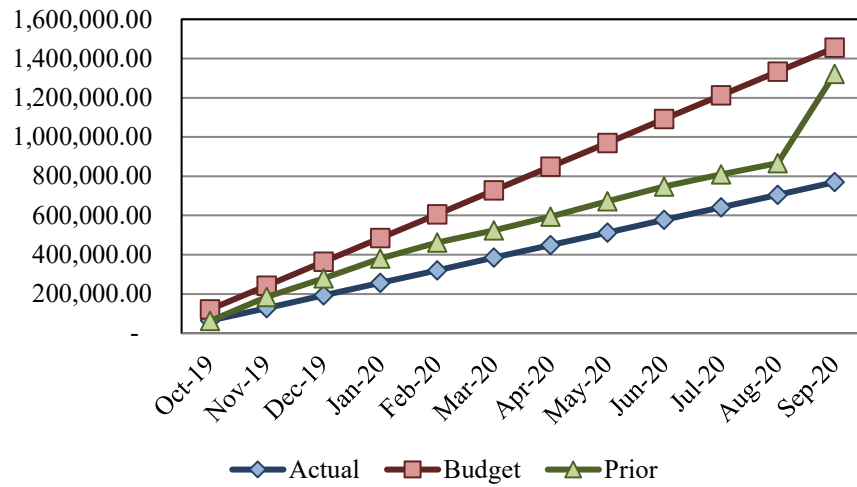
Computer

Expenditure Projections FY2019



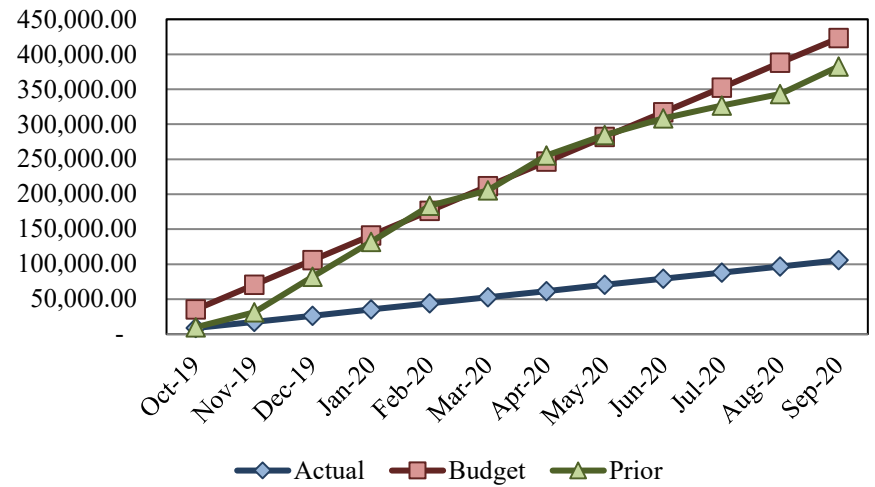
I.T.

Expenditure Projection FY2019

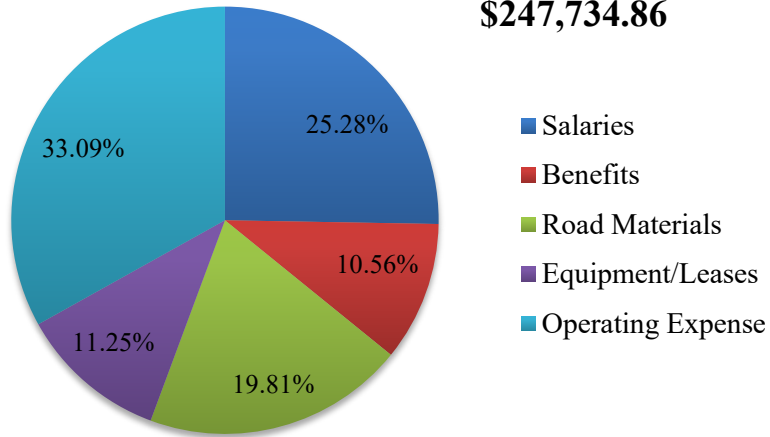


Indigent Health Care

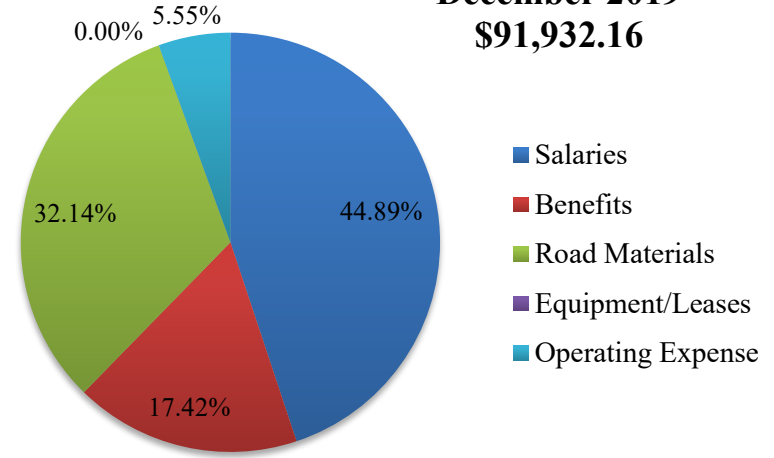
Expenditure Projections FY2019



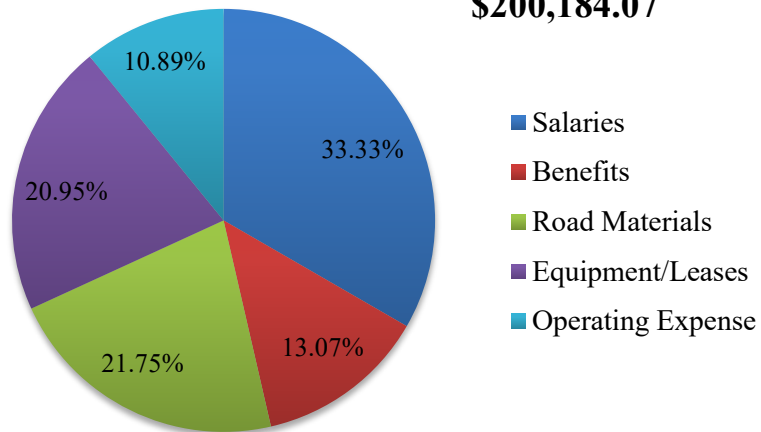
**R&B 1
Expenditure Summary
December 2019
\$247,734.86**



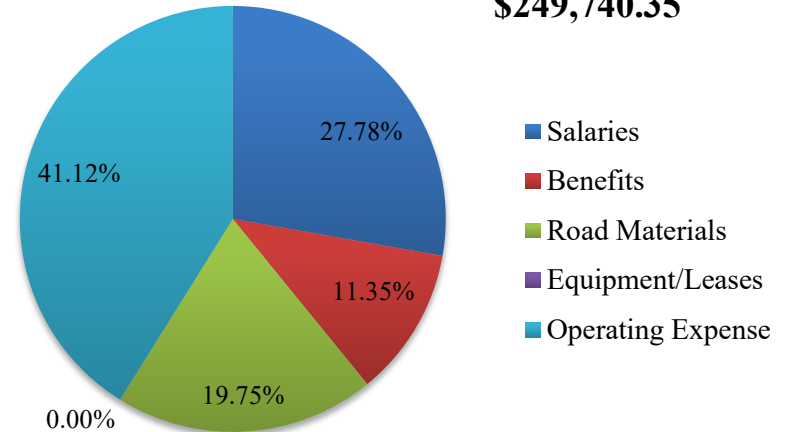
**R&B 2
Expenditure Summary
December 2019
\$91,932.16**



**R&B 3
Expenditure Summary
December 2019
\$200,184.07**

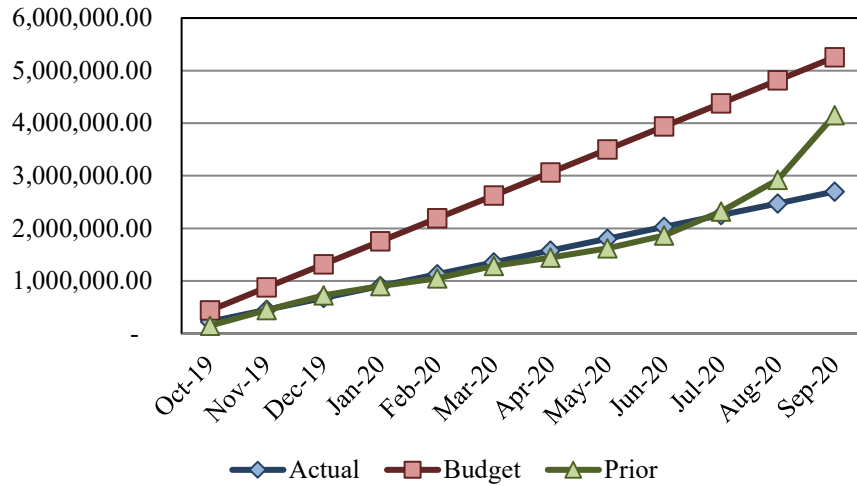


**R&B 4
Expenditure Summary
December 2019
\$249,740.35**



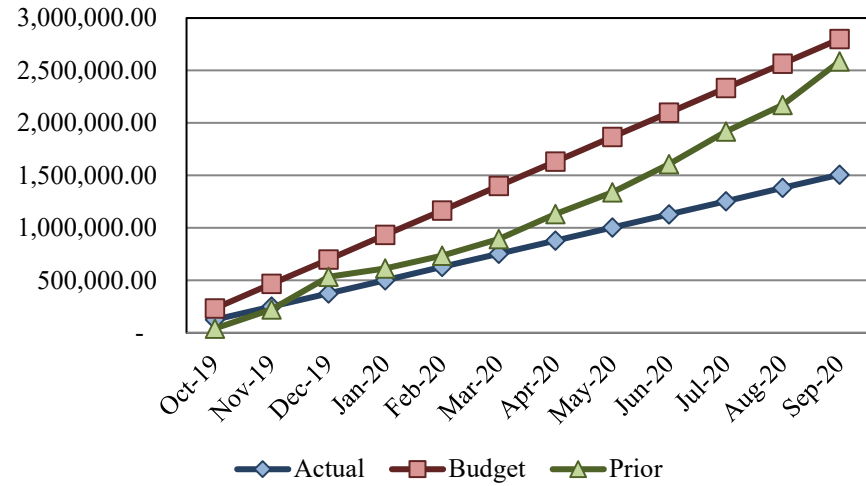
Road & Bridge Pct. #1

Expenditure Projection FY2019



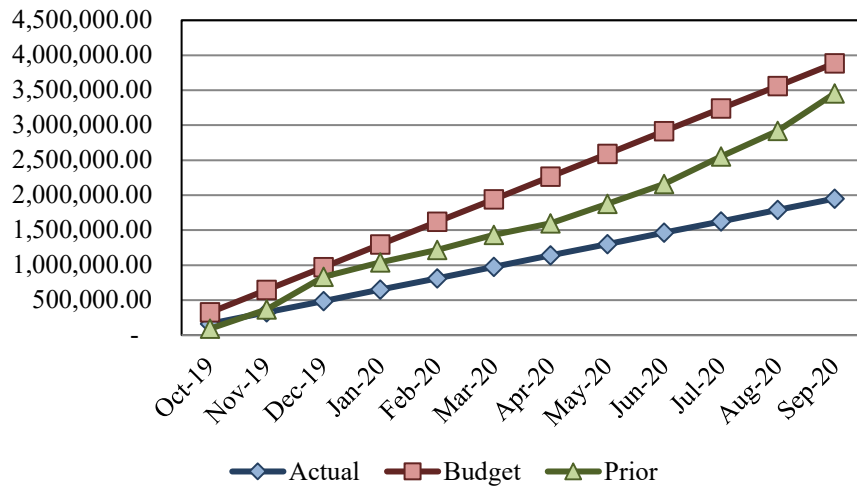
Road & Bridge Pct. #2

Expenditure Projection FY2019



Road & Bridge Pct. #3

Expenditure Projection FY2019



Road & Bridge Pct. #4

Expenditure Projection FY2019

