

TITUS COUNTY AUDITOR'S REPORT TO COMMISSIONERS COURT

September 26, 2022

Local Government Code, Title 4, Subtitle B, Chapter 114, Subchapter B, Article .024 requires that the county auditor shall present tabulated reports of:

- 1) The accounts of the county,
- 2) The county's receipts and disbursements of funds, and
- 3) Other items of interest, if any.

These requirements are met by the following reports:

- 1) Combined Statement of Cash Position (GEL 102),
- 2) Combined Statement of Revenue and Expenses (GEL 107), and
- 3) Estimated Fund Balance Update

Submitted by

Barbara Shurbet

Barbara Shurbet, Titus County Auditor, September 22, 2022

BY OUR SIGNATURES HERETO WE HEREBY APPROVE SAID REPORTS

Ben L...

Titus County Judge

4112

Titus County Commissioner PR #1

J. F...

Titus County Commissioner PR # 2

Don J...

Titus County Commissioner PR #3

Jimmy Parker

Titus County Commissioner PR #4

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2022 010 GENERAL COUNTY FUND	MAIN				
	MAIN				
	MAIN	1,000.00			
	MAIN	2,500.00			
	MAIN				
	MAIN	800.00			
	MAIN				
	MAIN	10,170,563.70			
	MAIN				10,174,863.70
2022 014 JUSTICE COURTHOUSE SECURITY	MAIN	14,048.43			14,048.43
2022 016 SECURITY FEES FUND	MAIN	11,537.35			11,537.35
2022 017 JURY FUND	MAIN	5,000.00			
	MAIN	117,975.03			122,975.03
2022 018 LAW LIBRARY FUND	MAIN	7,764.96			7,764.96
2022 019 SPECIAL PROJECT ROAD & BRIDGMAN					
2022 020 ROAD & BRIDGE FUND	MAIN				
	MAIN				
2022 021 ROAD & BRIDGE #1 FUND	MAIN	311,480.42			311,480.42
2022 022 ROAD & BRIDGE #2 FUND	MAIN	198,642.36			198,642.36
2022 023 ROAD & BRIDGE #3 FUND	MAIN	192,897.04			192,897.04
2022 024 ROAD & BRIDGE #4 FUND	MAIN	256,351.52			256,351.52
2022 025 CHAPTER 19: FY2020	MAIN				
2022 026 SAVNS GRANT	MAIN				
2022 027 HAVA CARES GRANT	MAIN				
2022 028 JUSTICE COURT TECHNOLOGY	MAIN	32,087.17			32,087.17
2022 029 JUSTICE COURT TECHNOLOGY-JP2MAIN		9,786.95			9,786.95
2022 030 COUNTY & DISTRICT CRT TECH	MAIN	17,047.73			17,047.73
2022 031 HAVA SECURITY FUND	MAIN				
	MAIN	1,143.15			1,143.15
2022 032 CTI GRANT	MAIN				
2022 033 PRETRIAL INTERVENTION FUND	MAIN	27,758.09			27,758.09
2022 034 PRE-TRIAL-CLASS C MISD. FUNDMAIN		4,691.00			4,691.00
2022 035 AMERICAN RESCUE PLAN GRANT	MAIN	6,361,304.00			6,361,304.00
2022 036 VITAL STATISTICS	MAIN	12,823.43			12,823.43

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2022 037 COUNTY CLERK ARCHIVE	MAIN	232,136.01			232,136.01
2022 040 DISTRICT CLERK TECH FUND	MAIN	12,898.05			12,898.05
2022 041 STATE FEES FUND	MAIN	104,114.78			104,114.78
2022 042 HOMELAND SECURITY GRANT	MAIN				
2022 043 COUNTY CLERK R&M FUND	MAIN	247,916.97			247,916.97
2022 044 DISTRICT CLERK R&M FUND	MAIN	14,585.53			14,585.53
2022 047 DISTRICT ATTORNEY FUND	MAIN	925.82			925.82
2022 048 COUNTY ATTORNEY FUND	MAIN	3,968.46			3,968.46
2022 049 DISTRICT CLK REC PRESERV FUNMAIN		29,990.93			29,990.93
2022 050 VEHICLE INVENTORY TAX ACCOUNVH INV TAX		273,850.05			273,850.05
2022 051 FAMILY AND PROTECTIVE SERVICMAIN					
2022 052 CORONA VIRUS RELIEF	MAIN				
2022 053 SHERIFF SEIZED ACCOUNT	SO SEIZED	22,492.52			22,492.52
2022 054 DISTRICT ATTORNEY SEIZED ACCDA SEIZED		37,791.67			37,791.67
2022 055 DIST ATTY DRUG FORFEITURE FUDRUG FORF DRUG FORF		139,600.69			139,600.69
2022 056 SHERIFF FORFEITURE FUND	FORFEIT SO FORFEIT	4,500.00 18,068.03			22,568.03
2022 057 CAPITAL MURDER FUND	MAIN	96,000.00			96,000.00
2022 058 STATE CRIMINAL ALIEN ASST PRMAIN		6,844.98			6,844.98
2022 059 SHERIFF COMMISSARY FUND	MAIN	76,510.12			76,510.12
2022 060 2017 VEST GRANT	MAIN				
2022 062 TITUS COUNTY 2019 BOND I&S	19BNDI&S				
2022 063 2017 I&S	2017 I&S 2017 I&S				
2022 064 2004 ROW I&S/2011 SERIES	ROW I&S 04 ROWI&S				
2022 065 TITUS COUNTY DEBT SERVICE FU'12ABNDI&S '12ABNDI&S		5,271,763.68			5,271,763.68
2022 066 TITUS COUNTY 2012 "B" BOND I'12BBNDI&S '12BNDI&S					

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2022 067 2007 LOOP BOND	07LB I&S				
2022 068 TITUS COUNTY 2009 BOND I&S	09 BND I&S 09 BNDI&S				
2022 069 2016 I&S	2016 I&S 2016 I&S				
2022 071 FEMA PREC. #1 2015-2016	MAIN				
2022 072 FEMA PRECINCT #2 2015-2016	MAIN				
2022 073 TITUS COUNTY BELL TOWER FUND	MAIN	5,873.67			5,873.67
2022 075 2004 RIGHT OF WAY	2004 ROW 04 ROW	1,563,772.48			1,563,772.48
2022 076 LOOP CONSTRUCTION FUND	LOOP LOOP LOOP CONST				
2022 077 FEMA PREC. #3 2015-2016	MAIN				
2022 078 FEMA PREC. #4 2015-2016	MAIN				
2022 079 PREC #3 CERTZ GRANT	MAIN				
2022 083 COMMISSARY STORE	COMM STORE	34,929.20			34,929.20
2022 084 ELECTION FUND	MAIN	93,457.85			93,457.85
2022 085 MAINTENANCE BLDG FUND	MAIN	139,279.59			139,279.59
2022 086 INSURANCE FUND	MAIN INS INS CLAIMS	433,831.93  .01			433,831.94
2022 090 DISTRICT CLERK AGENCY FUND	DIST CLK DIST CLK DIST CLK DIST CLK	35,129.47 29,354.83 474,536.90 407,158.79			946,179.99
2022 091 COUNTY CLERK AGENCY FUND	CNTY CLK CNTY CLK CNTY CLK	148,739.25 50,465.50 59,935.43			259,140.18
2022 092 BAIL BOND BOARD ACCOUNT	BBB ACCT BBB ACCT BBB ACCT BBB ACCT BBB ACCT BBB ACCT BBB ACCT BBB ACCT	.01     116,838.29 50,406.44			167,244.74
2022 096 GENERAL FIXED ASSETS					

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2022 097 GENERAL L/T DEBT ACCOUNT GRO					
2022 098 PAYROLL CLEARING FUND	PAYROLL				
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TOTAL		27,994,870.26			27,994,870.26

CHECK ACCOUNT	CHECK
ACCOUNT BALANCE - MAIN	19,255,537.02
ACCOUNT BALANCE - VH INV TAX	273,850.05
ACCOUNT BALANCE - SO SEIZED	22,492.52
ACCOUNT BALANCE - DA SEIZED	37,791.67
ACCOUNT BALANCE - DRUG FORF	139,600.69
ACCOUNT BALANCE - FORFEIT	4,500.00
ACCOUNT BALANCE - SO FORFEIT	18,068.03
ACCOUNT BALANCE - '12ABNDI&S	5,271,763.68
ACCOUNT BALANCE - 2004 ROW	1,563,772.48
ACCOUNT BALANCE - COMM STORE	34,929.20
ACCOUNT BALANCE - INS CLAIMS	.01
ACCOUNT BALANCE - DIST CLK	946,179.99
ACCOUNT BALANCE - CNTY CLK	259,140.18
ACCOUNT BALANCE - BBB ACCT	167,244.74
	<hr/>
TOTAL	27,994,870.26

TDOA ACCOUNT

TDOA

TOTAL

FUND NAME	***** MONTH TO DATE ***** REVENUES	***** MONTH TO DATE ***** EXPENSES	***** YEAR TO DATE ***** REVENUES	***** YEAR TO DATE ***** EXPENSES
2022 GENERAL COUNTY FUND	429,635.10	791,453.01	12,647,066.83	11,114,355.90
2022 JUSTICE COURTHOUSE SECURITY	16.29	.00	208.20	.00
2022 SECURITY FEES FUND	1,129.87	.00	10,527.27	7,200.00
2022 JURY FUND	2,791.21	16,071.71	230,308.10	241,110.07
2022 LAW LIBRARY FUND	1,855.00	1,824.08	32,548.08	30,996.15
2022 SPECIAL PROJECT ROAD & BRIDGE	.00	.00	.00	.00
2022 ROAD & BRIDGE FUND	.00	.00	.00	.00
2022 ROAD & BRIDGE #1 FUND	8,286.21	113,664.91	747,084.33	746,889.39
2022 ROAD & BRIDGE #2 FUND	8,286.21	37,716.13	793,951.68	762,899.74
2022 ROAD & BRIDGE #3 FUND	8,286.21	120,381.05	735,084.33	874,059.76
2022 ROAD & BRIDGE #4 FUND	8,286.20	49,553.68	796,326.49	767,927.63
2022 CHAPTER 19: FY2020	.00	.00	.00	.00
2022 SAVNS GRANT	.00	1,996.56	5,989.68	5,989.68
2022 HAVA CARES GRANT	.00	.00	.00	.00
2022 JUSTICE COURT TECHNOLOGY	24.65	.00	344.14	2,565.00
2022 JUSTICE COURT TECHNOLOGY-JP2	38.63	947.00	460.62	947.00
2022 COUNTY & DISTRICT CRT TECH	72.84	.00	1,106.89	655.11
2022 HAVA SECURITY FUND	.00	.00	21,970.13	20,826.98
2022 CTI GRANT	.00	.00	33,356.20	33,356.20
2022 PRETRIAL INTERVENTION FUND	1,713.00	.00	14,862.00	1,665.96
2022 PRE-TRIAL-CLASS C MISD. FUND	1,000.00	.00	4,691.00	.00
2022 AMERICAN RESCUE PLAN GRANT	.00	.00	3,180,652.00	.00
2022 VITAL STATISTICS	338.00	39.05	3,750.00	3,436.85
2022 COUNTY CLERK ARCHIVE	5,170.00	.00	62,110.00	.00
2022 DISTRICT CLERK TECH FUND	20.00	.00	985.00	.00
2022 STATE FEES FUND	.00	.00	.00	.00

FUND NAME	***** MONTH TO DATE *****		***** YEAR TO DATE *****	
	REVENUES	EXPENSES	REVENUES	EXPENSES
2022 HOMELAND SECURITY GRANT	.00	.00	.00	.00
2022 COUNTY CLERK R&M FUND	5,777.28	566.73	66,968.92	36,194.09
2022 DISTRICT CLERK R&M FUND	306.08	.00	4,014.89	4,019.72
2022 DISTRICT ATTORNEY FUND	.00	.00	300.00	1,506.36
2022 COUNTY ATTORNEY FUND	.00	.00	585.79	.00
2022 DISTRICT CLK REC PRESERV FUND	1,085.00	.00	8,916.93	.00
2022 VEHICLE INVENTORY TAX ACCOUNT	.00	.00	758.33	3,089.84
2022 FAMILY AND PROTECTIVE SERVICES	.00	.00	2,682.49	2,682.49
2022 CORONA VIRUS RELIEF	.00	.00	.00	.00
2022 SHERIFF SEIZED ACCOUNT	.00	.00	.00	.00
2022 DISTRICT ATTORNEY SEIZED ACCT	.00	.00	.00	.00
2022 DIST ATTY DRUG FORFEITURE FUND	.00	2,142.50	5,169.27	8,962.37
2022 SHERIFF FORFEITURE FUND	.00	.00	2,984.17	.00
2022 CAPITAL MURDER FUND	.00	.00	12,000.00	.00
2022 STATE CRIMINAL ALIEN ASST PROG	.00	.00	.00	.00
2022 SHERIFF COMMISSARY FUND	.00	6,224.32	90,000.00	55,121.12
2022 2017 VEST GRANT	.00	.00	.00	.00
2022 TITUS COUNTY 2019 BOND I&S	.00	.00	.00	.00
2022 2017 I&S	.00	.00	.00	.00
2022 2004 ROW I&S/2011 SERIES	.00	.00	.00	.00
2022 TITUS COUNTY DEBT SERVICE FUND	8,105.74	.00	9,730,608.40	10,036,231.68
2022 TITUS COUNTY 2012 "B" BOND I&S	.00	.00	.00	.00
2022 2007 LOOP BOND	.00	.00	.00	.00
2022 TITUS COUNTY 2009 BOND I&S	.00	.00	.00	.00
2022 2016 I&S	.00	.00	.00	.00
2022 FEMA PREC. #1 2015-2016	.00	.00	.00	.00



FUND NAME	***** MONTH TO DATE *****		***** YEAR TO DATE *****	
	REVENUES	EXPENSES	REVENUES	EXPENSES
2022 FEMA PRECINCT #2 2015-2016	.00	.00	.00	.00
2022 TITUS COUNTY BELL TOWER FUND	.00	.00	.00	.00
2022 2004 RIGHT OF WAY	.00	5,936.71	8,293.25	1,869,949.46
2022 LOOP CONSTRUCTION FUND	.00	.00	.00	.00
2022 FEMA PREC. #3 2015-2016	.00	.00	.00	.00
2022 FEMA PREC. #4 2015-2016	.00	.00	.00	.00
2022 PREC #3 CERTZ GRANT	.00	.00	.00	.00
2022 COMMISSARY STORE	.00	.00	69,174.44	90,000.00
2022 ELECTION FUND	.00	11,488.83	179,232.88	189,062.78
2022 MAINTENANCE BLDG FUND	.00	17,495.95	230,812.00	220,760.83
2022 INSURANCE FUND	19,920.27	163,474.75	1,829,358.11	1,968,996.67
2022 DISTRICT CLERK AGENCY FUND	.00	.00	.00	.00
2022 COUNTY CLERK AGENCY FUND	.00	.00	.00	.00
2022 BAIL BOND BOARD ACCOUNT	.00	.00	.00	.00
2022 GENERAL FIXED ASSETS	.00	.00	.00	.00
2022 GENERAL L/T DEBT ACCOUNT GROUP	.00	.00	.00	.00
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TOTAL	512,143.79	1,340,976.97	31,565,242.84	29,101,458.83

**TITUS COUNTY  
PROJECTED FUND BALANCE ESTIMATES - General Fund Only  
FOR THE PERIOD FROM 9-30-2022 THROUGH 9-30-2027**

	<b>NO INCREASES FOR FIRE PROTECTION</b>	<b>FIRE CONTRACT INCREASE AT 10% ANNUALLY</b>	<b>ESTIMATED GENERAL FUND FUND BALANCE *</b>
Estimated Fund Balance at 9-30-2022	\$ 8,098,964		
<b>FYE 9-30-2023</b>			
Proposed Revenues	\$ 12,304,814		
Proposed Expenditures	\$ (14,043,653)		
DEFICIT	\$ (1,738,839)		
<b>Increased Cost in Fire Protection at 10% Annually (32%)</b>		\$ (84,322) **	
Estimated Fund Balance 9-30-2023	\$ 6,360,125		\$ 6,275,803
<b>FYE 9-30-2024</b>			
Proposed Revenues - Tax Revenue Increase of 3.5%	\$ 247,518		
No Other Changes - Continued Budget Deficit	\$ (1,738,839)		
<b>Increased Cost in Fire Protection at 10% Annually (34%)</b>		\$ (203,144)	
Estimated Fund Balance 9-30-2024	\$ 4,868,804		\$ 4,665,660
<b>FYE 9-30-2025</b>			
Proposed Revenues - Tax Revenue Increase of 3.5%	\$ 247,518		
No Other Changes - Continued Budget Deficit	\$ (1,738,839)		
<b>Increased Cost in Fire Protection at 10% Annually ( 36%)</b>		\$ (231,734)	
Estimated Fund Balance 9-30-2025	\$ 3,377,483		\$ 3,145,749
<b>FYE 9-30-2026</b>			
Proposed Revenues - Tax Revenue Increase of 3.5%	\$ 247,518		
No Other Changes - Continued Budget Deficit	\$ (1,738,839)		
<b>Increased Cost in Fire Protection at 10% Annually ( 38%)</b>		\$ (264,011)	
Estimated Fund Balance 9-30-2026	\$ 1,886,162		\$ 1,622,151
<b>FYE 9-30-2027</b>			
Proposed Revenues - Tax Revenue Increase of 3.5%	\$ 247,518		
No Other Changes - Continued Budget Deficit	\$ (1,738,839)		
<b>Increased Cost in Fire Protection at 10% Annually (40%)</b>		\$ (300,427)	
Estimated Fund Balance 9-30-2027	\$ 394,841		\$ 94,414

\*The minimum recommended fund balance is \$ 3,510,913 to \$ 4,681,218 which is 3 to 4 months of general fund operations.

\*\*The proposed budget for 9-30-2023 already includes an increase of \$ 125,000 with an additional \$ 84,322 due per the proposed contract.

**TITUS COUNTY  
BUDGET SUMMARY  
PROPOSED REVENUES EXPENDITURES  
October 1, 2022 to September 30, 2023**

FUND NAME	Fund #	Estimated	Proposed	Proposed	Estimated	2022 Y-T-D
		Beginning Fund Balance 10/1/2022	Revenue	Expenditures	Ending Fund Balance 9/30/2023	Expenditures As of 8/03/22
<b>GENERAL COUNTY-TOTAL</b>	<b>10</b>	<b>8,098,964</b>	<b>12,304,814</b>	<b>(14,043,653)</b>	<b>6,360,125</b>	<b>9,409,541</b>
Dept 400 County Judge				(165,895)		119,903
Dept 403 County Clerk				(309,874)		222,574
Dept 405 VA Officer				(8,482)		6,361
Dept 409 Non-Departmental				(1,641,728)		899,612
Dept 426 County Court				(31,550)		12,730
Dept 435 District Court				(483,919)		348,851
Dept 450 District Clerk				(352,626)		245,535
Dept 451 JP #1				(209,677)		159,453
Dept 452 JP #2				(198,706)		130,786
Dept 455 JP Court				(2,500)		-
Dept 475 County Attorney				(337,125)		227,133
Dept 476 District Attorney				(212,117)		98,943
Dept 495 County Auditor				(384,235)		276,374
Dept 497 County Treasurer				(98,444)		65,240
Dept 499 County Tax Assessor				(583,253)		403,261
Dept 503 Data Processing				(424,264)		331,679
Dept 510 Courthouse Expense				(327,545)		208,047
Dept 515 Extension Mtg Room				(9,200)		4,124
Dept 541 Mt Pleasant Fire				(1,119,592)		828,743
Dept 542 Argo Fire				(21,250)		14,496
Dept 543 Talco Fire				(29,550)		24,380
Dept 544 Tri Lakes Fire				(21,250)		16,720
Dept 545 Cookville Fire				(21,250)		58,707
Dept 546 Five Star Fire				(23,750)		15,759
Dept 547 Nortex Fire				(76,250)		15,911
Dept 548 Sugar Hill Fire				(21,250)		13,716
Dept 552 Constable Pct #2				(97,854)		76,340
Dept 554 Constable Pct #1				(97,039)		73,246
Dept 555 OPC/JUV Officer				(14,057)		8,909
Dept 560 Sheriff				(5,619,380)		3,734,737
Dept 570 Juvenile Probation				(136,452)		84,177
Dept 571 Adult Probation				(1,000)		-
Dept 580 Highway Protrol				(51,716)		38,724
Dept 581 Emergency Manager				(23,600)		18,000

*Brian Lee*

**TITUS COUNTY PRELIMINARY ESTIMATES  
 FIRE CONTRACT WITH CITY OF MT PLEASANT  
 30-Aug-22**

**PROPOSED  
 CONTRACT  
 W/CITY  
 WITH 10%  
 ANNUAL  
 INCREASE  
 IN  
 CITY  
BUDGET**

**CITY OF MT PLEASANT - AMOUNTS ARE ESTIMATES ONLY.**

Budget Amount FYE 9-30-2022 (Per first joint meeting)	\$ 3,463,539	
Proposed Budget FYE 9-30-2023 (Per email from City) (Approximate 10% Increase)	\$ 3,761,919	\$ 1,203,814 32%
Proposed Budget FYE 9-30-2024 (10% Increase)	\$ 4,138,111	\$ 1,406,958 34%
Proposed Budget FYE 9-30-2025 (10% Increase)	\$ 4,551,922	\$ 1,638,692 36%
Proposed Budget FYE 9-30-2026 (10% Increase)	\$ 5,007,114	\$ 1,902,703 38%
Proposed Budget FYE 9-30-2027 (10% Increase)	\$ 5,507,825	\$ 2,203,130 40%
<b>TOTAL 5 YEAR COST TO COUNTY</b>		<b>\$ 8,355,297</b>

CURRENT TITUS COUNTY BUDGET IS \$ 1,119,492 FYE 9-30-2023.