

FILED
9:11am
SEP 28 2022
CHRISTINE WILKIEFIELD
CLERK COUNTY COURT
BY *[Signature]*
LEON COUNTY, TEXAS

Leon County, Texas

Adopted Budget

Fiscal Year 2023

**LEON COUNTY, TEXAS
 FYE 2023 BUDGET
 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
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LEON COUNTY
Fiscal Year 2022-2023
Budget Cover Page
September 28, 2022

"This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,439,084, which is a 15.81 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$205,391.00.

The members of the governing body voted on the adoption of the budget as follows:

County Judge, Byron Ryder	<input checked="" type="checkbox"/> For	<input type="checkbox"/> Against
Commissioner, Pct 1, Joey Sullivan	<input checked="" type="checkbox"/> For	<input type="checkbox"/> Against
Commissioner, Pct 2, David Ferguson	<input checked="" type="checkbox"/> For	<input type="checkbox"/> Against
Commissioner, Pct 3, Kyle Workman	<input type="checkbox"/> For	<input checked="" type="checkbox"/> Against
Commissioner, Pct 4, David Grimes	<input checked="" type="checkbox"/> For	<input type="checkbox"/> Against

Property Tax Rate Comparison	2022-2023	2021-2022
Property Tax Rate	\$0.443095/100	\$0.443095/100
No-New-Revenue Tax Rate	\$0.364573/100	\$0.420177/100
No-New-Revenue Maintenance & Operations Tax Rate	\$0.380007/100	\$0.422307/100
Voter-Approval Tax Rate	\$0.449749/100	\$0.446030/100
Debt rate	\$0.058054/100	\$0.000000/100

Total debt obligations for County of Leon secured by property taxes: \$1,312,021

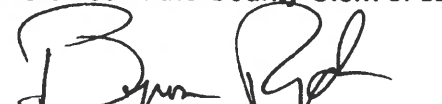
Budget Certificate


Budget of Leon County, Texas: Budget Year from October 1, 2022 to September 30, 2023

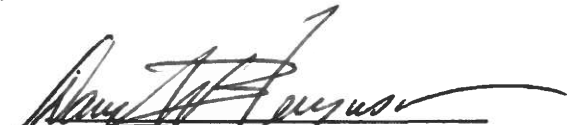
Centerville, Texas
Date: September 28, 2022


THE STATE OF TEXAS
COUNTY OF LEON


We, Leon County Commissioners Court, Byron Ryder, Joey Sullivan, David Ferguson, Kyle Workman and David Grimes, do hereby certify that the attached budget is a true and correct copy of the budget of Leon County, Texas, as passed and approved by the Commissioners Court of said County on the 28th day of September, 2022 at 9:30 a.m. as the same appears on file in the office of the County Clerk of said County.


Byron Ryder, County Judge

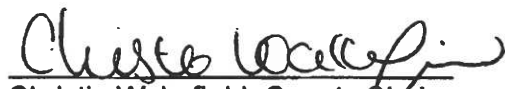

Joey Sullivan, Pct. 1


David Ferguson, Pct. 2


Kyle Workman, Pct. 3


David Grimes, Pct. 4

Attest:


Christie Wakefield, County Clerk

**ORDER LEVYING A TAX RATE
FOR THE COUNTY OF LEON
(FOR THE TAX YEAR 2022)**

WHEREAS, the Commissioners' Court is responsible for levying and adopting a tax rate for Leon County;

WHEREAS, on the undersigned date, a motion made by Leon County Commissioner Joe Sullivan and seconded by Leon County Commissioner Kyle Workman that the property tax rate be increased by the adoption of a tax rate of \$.443095, which is effectively a 15.81% increase in the tax rate.

WHEREAS, the above motion was approved and passed by the following vote of Commissioners' Court:

Leon County Commissioner Pct. #1	voted <u>yes</u>
Leon County Commissioner Pct. #2	voted <u>yes</u>
Leon County Commissioner Pct. #3	voted <u>yes</u>
Leon County Commissioner Pct. #4	voted <u>yes</u>
Leon County Judge	voted <u>yes</u>

NOW, THEREFORE, BE IT RESOLVED that the Commissioners' Court of Leon County, Texas does hereby levy and adopt a tax rate on \$100.00 of valuation for the county of Leon for the tax year 2022 as follows:

1. For the purpose of maintenance and operations - \$.385041
2. For the payment of principal and interest on county debt - \$0.058054
3. Total tax rate for 2022 tax year - \$.443095

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEARS RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 15.81% AND RAISES TAXES FOR MAINTANCE AND OPPERTIONS ON \$100,000 HOME BY APPROXIMATELY \$0.00.

BE IT FURTHER RESOLVED that the Tax Assessor Collector is hereby authorized to assess and collect the taxes of Leon County in accordance with the above set rate.

SIGNED on the 28th day of September, 2022

Byron Beck
Leon County Judge

Joe Sullivan
Joe Sullivan, Commissioner, Pct. #1

David Ferguson
David Ferguson, Commissioner, Pct. #2

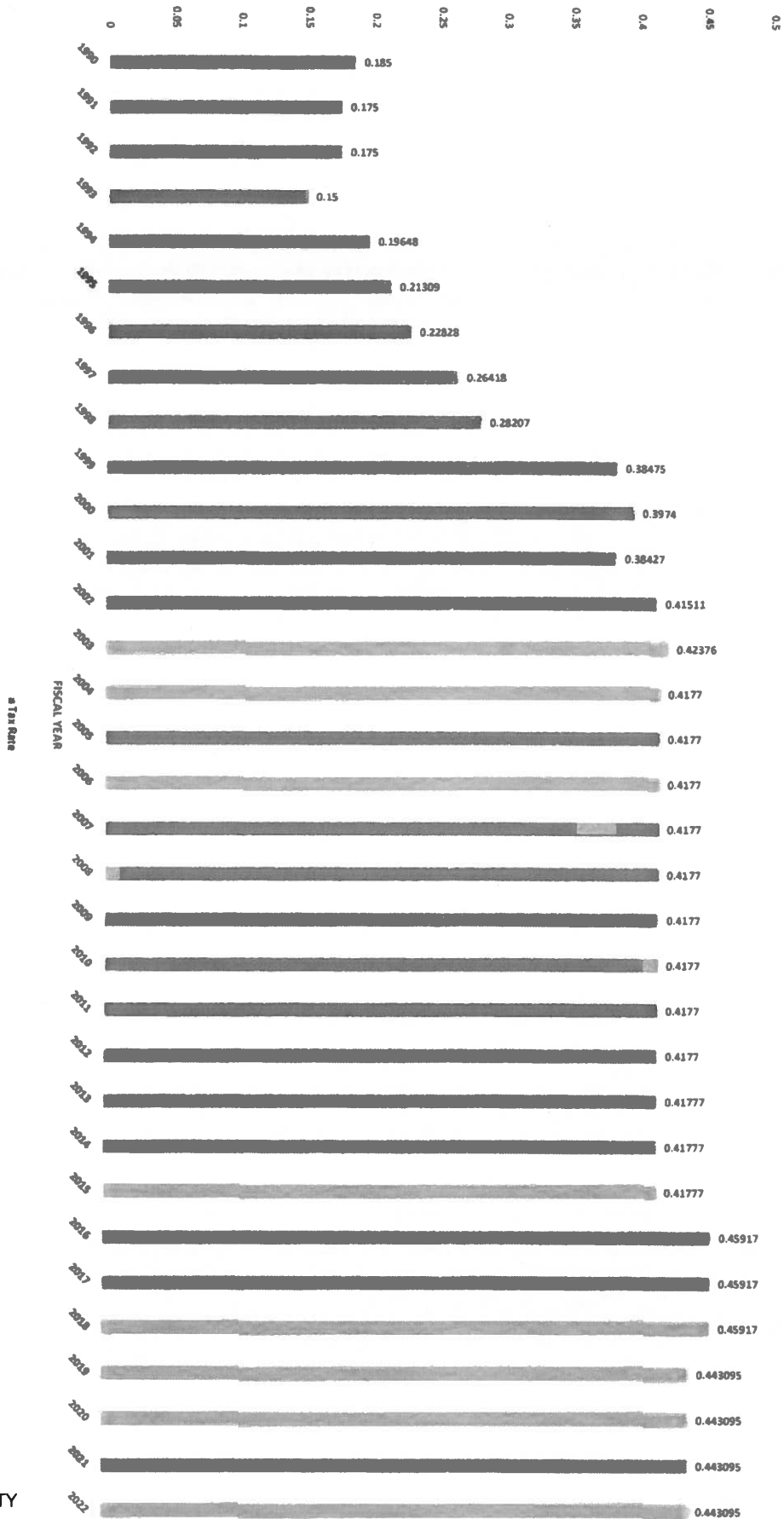
Kyle Workman
Kyle Workman, Commissioner, Pct. #3

David Grimes
David Grimes, Commissioner, Pct. #4

Attested:

Christie Wakefield
Leon County Clerk, Christie Wakefield

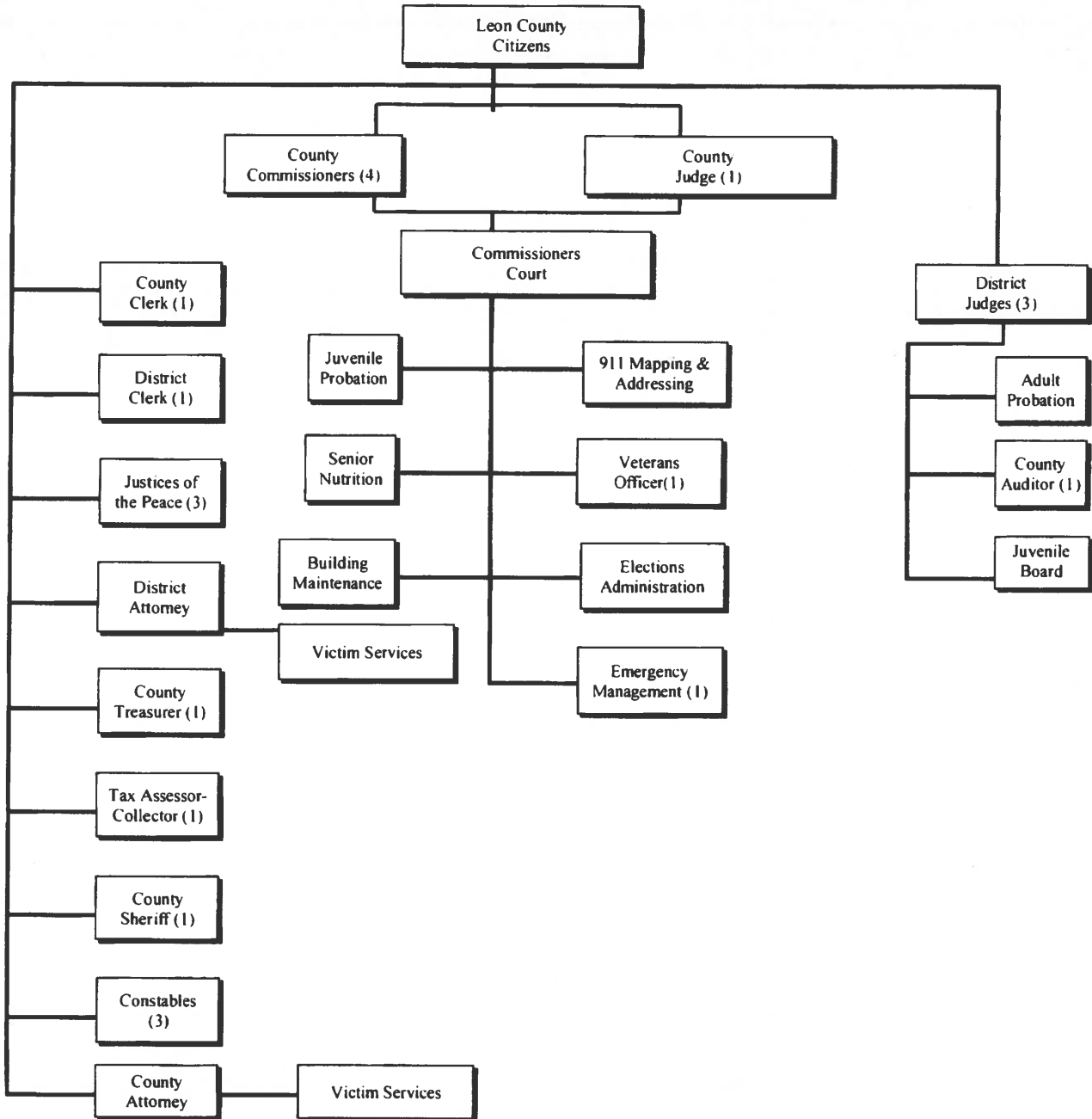
CENTS PER \$100 OF PROPERTY VALUE



ADOPTED TAX RATE PER YEAR



LEON COUNTY ORGANIZATIONAL CHART



DIRECTORY OF PUBLIC OFFICIALS

ELECTED COUNTY OFFICIALS

County Judge	.....		Byron Ryder
District Judge - 87th District	.....	Deborah Oakes Evans	
District Judge - 278th District	.....		Hal R. Ridley
District Judge - 369th District	.....	C. Michael Davis	
Commissioner, Precinct #1	.....	Joey Sullivan	
Commissioner, Precinct #2	.....	David Ferguson	
Commissioner, Precinct #3	.....	Kyle Workman	
Commissioner, Precinct #4	.....	David Grimes	
Constable, Precinct #1	.....	Glenn Hightower	
Constable, Precinct #2	.....	George Holleman	
Constable, Precinct #4	.....	David Welch	
County Attorney	.....	Keith Cook	
County Clerk	.....	Christie Wakefield	
County Sheriff	.....	Kevin Ellis	
County Tax Assessor-Collector	.....	Robin Shafer	
County Treasurer	.....	Brandi Hill	
District Attorney	.....	James Henson	
District Clerk	.....	Cassandra Noey	
Expo Center	.....	David Ferguson	
Justice of the Peace, Precinct #1	.....	Lori Reid	
Justice of the Peace, Precinct #2	.....	Jack Keeling	
Justice of the Peace, Precinct #4	.....	Lee Weiler	

APPOINTED COUNTY OFFICIALS

County Auditor	.....		Melissa B. Abney
County Extension Agent	.....	Richard Parrish	
County Extension Agent	.....	Laura Petty	
Elections Administrator	.....	Donna Golden	
Emergency Management Coord.	.....	Jim Carrigan	
Juvenile Probation Officer	.....	Carmen Thomas	
Veteran Service Officer	.....	Kim Janning	
Building Maintenance Supervisor	.....	Henry Herren	

LEON COUNTY
AD VALOREM TAX ALLOCATION BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2023

ADOPTED BUDGET - 9/28/2023

This budget is calculated on an adjusted tax valuation of

OPERATING RATE: 0.385041
 I & S (DEBT) RATE: 0.058054

PROPOSED FY 2023 TAX RATE 0.443095
NO NEW REVENUE TAX RATE 0.364573
VOTER APPROVAL RATE 0.385041
DEMINIMUS RATE 0.459078

2023 Certified Values
 2023 Rolling Stock Value

\$2,545,045,325.00
\$2,530,210,200.00
\$14,835,125.00

44.3095% \$11,276,968.58
 9,278,548.09
 9,799,467.97
 11,615,638.38
\$10,713,120.15

TAX BREAKDOWN:

General Fund	0.284813	64.278%	\$6,886,186.79
Road & Bridge Funds	0.100228	22.620%	\$2,423,307.78
Debt Service Fund	0.058054	13.102%	\$1,403,625.58
	<u>0.443095</u>	<u>100.000%</u>	<u>\$10,713,120.15</u>

DISTRIBUTION OF TAX:

Maintenance & Operation	64.27807%	\$6,886,186.79
Road & Bridge Funds	22.62000%	\$2,423,307.78
Debt Service	13.10193%	\$1,403,625.58
	<u>77.38000%</u>	<u>\$8,289,812.37</u>

DISTRIBUTION OF DELINQUENT TAX:

		\$225,000.00
General Fund	64.27807%	\$144,625.66
Road & Bridge Funds	22.62000%	\$50,895.00
Debt Service	13.10193%	\$29,479.34
	<u>100.00000%</u>	<u>\$225,000.00</u>

U. S. TREASURY IN LIEU OF TAX :

		\$54,000.00
General Fund	87.00000%	\$46,980.00
Debt Service	13.00000%	\$7,020.00
	<u>100.00000%</u>	<u>\$54,000.00</u>

DISTRIBUTION OF R&B FUNDS:

R&B #1	28.83000%	\$698,639.63
R&B #2	26.27000%	\$636,602.95
R&B #3	24.02000%	\$582,078.53
R&B #4	20.88000%	\$505,986.66
	<u>100.00000%</u>	<u>\$2,423,307.78</u>

BYRON RYDER, COUNTY JUDGE
LEON COUNTY

TAX YEAR	ADOPTED 2017	ADOPTED 2018	ADOPTED 2019	ADOPTED 2020	ADOPTED 2021	ADOPTED 2022	ADOPTED 2023
BUDGET YEAR	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Maintenance & Operations Rate (M&O)	0.45917	0.45917	0.443095	0.443095	0.443095	0.443095	0.385041
Interest & Sinking Fund Rate (I&S)							0.058054
TOTAL TAX RATE	0.45917	0.45917	0.443095	0.443095	0.443095	0.443095	0.443095

LEON COUNTY, TEXAS
STATEMENT OF INDEBTEDNESS
as of September 30, 2022

Date Issued	Purpose & Note Amt	Date Due	Payment Amt	Balance	
9/27/2022	TAX NOTE SERIES - 2022 COMPUTER WORKSTATION REPLACEMENT(S) MERAKI HARDWARE/LICENSING FENCING PROJECTS CENTERVILLE TOWER SHELTER PROJECT CENTERVILLE TOWER EQUIPMENT FORESTRY 1/4 TRACTOR 1913 JAIL RENOVATION (WEST WINDOWS) 1913 JAIL (MASONRY) JUSTICE CENTER - CAMERA SYSTEM EXPO CENTER - CAMERA SYSTEM EXPO CENTER - HORSE SHED/STALL ADDITION R&B PCT 1 - ROAD PROJECTS R&B PCT 2 - ROAD PROJECTS R&B PCT 3 - ROAD PROJECTS R&B PCT 4 - ROAD PROJECTS		2,500,000.00		
		3/1/2023	36,895.83		
		9/1/2023	1,275,125.00		
		3/1/2024	21,873.00		
		9/1/2024	1,289,873.00	2,623,766.83	
7/20/2022	CAPITAL LEASE - NO 10012 R&B PCT 3 -MINI EXCAVATOR		116729.46		
		7/20/2023	32,779.61		
		7/20/2024	32,779.61		
		7/20/2025	32,779.61		
		7/20/2026	32,779.61	131,118.44	
6/14/2022	CAPITAL LEASE - NO 9537 R&B PCT 3 - MOTORGRADER 140 15A		292358.58		
		11/30/2022	45,926.06		
		11/30/2023	45,926.06		
		11/30/2024	45,926.06		
		11/30/2025	45,926.06		
		11/30/2026	45,926.06		
		11/30/2027	45,926.06	275,556.36	
12/14/2021	NOTE ELECTION VOTING EQUIPMENT		227,142.00		
		10/1/2022	77,134.00		
		10/1/2023	77,134.00		
		10/1/2024	77,134.00	231,402.00	
5/19/2021	CAPITAL LEASE - NO 001-70036699 R&B PCT 3 - CW16 CATERPILLAR PHEUMATIC COMPACTOR		95,800.00		
		6/25/2023	21,206.16		
		6/25/2024	37,600.00	58,806.16	
5/16/2022	CAPITAL LEASE - NO. 9946 FORESTRY 2/3 EQUIPMENT		69,023.62		
		5/17/2023	18,701.02		
		5/17/2024	18,701.02		
		5/17/2025	18,701.02		
		5/17/2026	18,701.02	74,804.08	
5/4/2021	CAPITAL LEASE - NO 001-0115348-00 R&B PCT 3 - JOHN DEERE 5115M TRACTOR & 540 LOADER		82,816.58		
		6/21/2023	27,433.94		
		6/21/2024	1.01	27,434.95	

2/24/2021	NOTE - NO 9435 R&B PCT 3 - TRAILER, SOIL STABILIZER, & EQUIPMENT	90646.32			
			12/31/2022	24,596.76	
			12/31/2023	24,596.76	
			12/31/2024	24,596.76	73,790.28
3/9/2020	CAPITAL LEASE - CONTRACT NO 001-1034441-000 R&B PCT 2 - 140M3 CATERPILLAR MOTOR GRADER	104,300.00			
			2/24/2023	50,560.17	50,560.17
2/26/2020	CAPITAL LEASE - NO 28962 R&B PCT 2 - 310SL BACKHOE LOADER	95,419.00			
			2/13/2023	35,460.86	35,460.86
10/4/2018	CAPITAL LEASE - CONTRACT NO 001-0943367-000 R&B PCT 4 - 12M3 MOTOR GRADER	104,650.00			
			10/26/2022	29,547.59	29,547.59
6/27/2018	CAPITAL LEASE - NO 8301 R&B PCT 4 - 2019 FREIGHTLINER CORONADO	119,500.00			
			10/1/2022	27,396.33	
			10/1/2023	27,396.33	54,792.66
6/18/2018	CAPITAL LEASE - CONTRACT NO 001-0925626-000 R&B PCT 3 - 140M3 MOTOR GRADER	167,113.28			
			6/29/2023	1.00	1.00
TOTAL INDEBTEDNESS AS OF SEPTEMBER 30, 2022					<u>3,667,041.38</u>

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

County of Leon	903-536-2543
Taxing Unit Name	Phone (area code and number)
PO Box 429 Centerville, Texas 75833	https://www.co.leon.tx.us
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 2,202,504,475
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 233,235,320
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,969,269,155
4.	2021 total adopted tax rate.	\$ 0.443095 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value. A. Original 2021 ARB values: \$ 0 B. 2021 values resulting from final court decisions: -\$ 0 C. 2021 value loss. Subtract B from A. ³	
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2021 ARB certified value: \$ 0 B. 2021 disputed value: -\$ 0 C. 2021 undisputed value. Subtract B from A. ⁴	
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code § 26.012(14)
² Tex. Tax Code § 26.012(14)
³ Tex. Tax Code § 26.012(13)
⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,969,269,155
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ³	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value: \$ 434,810 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + \$ 47,019,200 C. Value loss. Add A and B. ⁴	\$ 47,454,010
11.	2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ 6,425,320 B. 2022 productivity or special appraised value: - \$ 206,400 C. Value loss. Subtract B from A. ⁵	\$ 6,218,920
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 53,672,930
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁶ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,915,596,225
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 8,487,911
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ⁷	\$ 16,085
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ⁸	\$ 8,503,996
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ⁹ A. Certified values: \$ 2,530,210,200 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 14,835,125 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹⁰ - \$ 0 E. Total 2022 value. Add A and B, then subtract C and D.	\$ 2,545,045,325

³ Tex. Tax Code § 26.012(15)

⁴ Tex. Tax Code § 26.012(15)

⁵ Tex. Tax Code § 26.012(15)

⁶ Tex. Tax Code § 26.03(c)

⁷ Tex. Tax Code § 26.012(13)

⁸ Tex. Tax Code § 26.012(13)

⁹ Tex. Tax Code § 26.012, 26.04(c-2)

¹⁰ Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. 2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>103,486,106</u> B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>0</u> C. Total value under protest or not certified. Add A and B. \$ <u>103,486,106</u>	
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>269,573,360</u>
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>2,378,938,071</u>
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ <u>46,353,680</u>
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ <u>46,353,680</u>
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ <u>2,332,584,391</u>
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.364573</u> / \$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ <u>0.364573</u> / \$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ <u>0.443095</u> / \$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,969,269,155</u>

¹³ Tex. Tax Code § 26.01(c) and (d)
¹⁴ Tex. Tax Code § 26.01(c)
¹⁵ Tex. Tax Code § 26.01(d)
¹⁶ Tex. Tax Code § 26.012(6)(B)
¹⁷ Tex. Tax Code § 26.012(6)
¹⁸ Tex. Tax Code § 26.012(17)
¹⁹ Tex. Tax Code § 26.012(17)
²⁰ Tex. Tax Code § 26.04(c)
²¹ Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 8,725,733
31.	Adjusted 2021 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. + \$ 15,750 B. 2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. - \$ 0 C. 2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 15,750 E. Add Line 30 to 31D.	
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,332,584,391
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.374755 /\$100
34.	Rate adjustment for state criminal justice mandate.²³ A. 2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 29,430 B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 511 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.001239/\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	
35.	Rate adjustment for indigent health care expenditures.²⁴ A. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ 94,463 B. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. - \$ 4,333 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.003863/\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	

²² (Reserved for expansion)

²³ Tex. Tax Code § 26.044

²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose \$ <u>111,038</u></p> <p>B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose \$ <u>70,299</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.001746</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ <u>0.000150</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0. \$ <u>0.000150</u> /\$100</p>	\$ <u>0.000150</u> /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ <u>0</u></p> <p>B. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ <u>0</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0. \$ <u>0</u> /\$100</p>	\$ <u>0</u> /\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ <u>0</u></p> <p>B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u>0</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0. \$ <u>0</u> /\$100</p>	\$ <u>0</u> /\$100
39.	Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>0.380007</u> /\$100
40.	<p>Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>1,200,366</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0.051460</u> /\$100</p> <p>C. Add Line 40B to Line 39. \$ <u>0.431467</u> /\$100</p>	\$ <u>0.431467</u> /\$100
41.	<p>2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.446568</u> /\$100

²⁵ Tex. Tax Code § 26.0442
²⁶ Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ /\$100
42.	<p>Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debt on behalf of the taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenues. Do not include appraisal district fees, interest, or other charges. If the governing body of a taxing unit authorized or agreed to issue a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ 1,249,778</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) \$ 0</p> <p>D. Subtract amount paid from other resources \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 1,249,778</p>	\$ 1,249,778
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ 1,249,778
45.	<p>2022 anticipated collection rate.</p> <p>A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰ 95.00 %</p> <p>B. Enter the 2021 actual collection rate 0.00 %</p> <p>C. Enter the 2020 actual collection rate 0 %</p> <p>D. Enter the 2019 actual collection rate 0 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p>	95.00 %
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 1,315,555
47.	2022 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 2,378,938,071
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.055300 /\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.501868 /\$100
D49.	<p>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

²⁷ Tex. Tax Code § 26.042(a)
²⁸ Tex. Tax Code § 26.012(7)
²⁹ Tex. Tax Code § 26.012(10) and 26.04(b)
³⁰ Tex. Tax Code § 26.04(b)
³¹ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ <u>0.501868</u> /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ <u>0</u>
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>1,375,206</u>
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,378,938,071</u>
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0.057808</u> /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.364573</u> /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ <u>0.364573</u> /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.501868</u> /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ <u>0.444060</u> /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ <u>0</u>
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,378,938,071</u>
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ <u>0</u> /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ <u>0.444060</u> /\$100

³² Tex. Tax Code § 26.041(d)
³³ Tex. Tax Code § 26.041(f)
³⁴ Tex. Tax Code § 26.041(d)
³⁵ Tex. Tax Code § 26.04(c)
³⁶ Tex. Tax Code § 26.04(c)
³⁷ Tex. Tax Code § 26.045(d)
³⁸ Tex. Tax Code § 26.045(i)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.002935 /\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0 /\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0 /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ 0.002935 /\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.446995 /\$100

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.380007 /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,378,938,071
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.021017 /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.055300 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.456324 /\$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

³⁹ Tex. Tax Code § 26.013(a)
⁴⁰ Tex. Tax Code § 26.013(c)
⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)
⁴² Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022
⁴³ Tex. Tax Code § 26.063(a)(1)
⁴⁴ Tex. Tax Code § 26.012(b-a)
⁴⁵ Tex. Tax Code § 26.063(a)(1)
⁴⁶ Tex. Tax Code § 26.042(b)
⁴⁷ Tex. Tax Code § 26.042(f)

This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.443095/\$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0/\$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.443095/\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,915,596,225
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 8,487,911
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,332,584,391
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0/\$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.446995/\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.364573 /\$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>27</u>	
Voter-approval tax rate.	\$ 0.446995 /\$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>87</u>	
De minimis rate.	\$ 0.456324 /\$100
If applicable, enter the 2022 de minimis rate from Line 72.	

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code. ⁵⁰

print here

Robin Shafer, PCAC
Printed Name of Taxing Unit Representative

sign here

Taxing Unit Representative Date

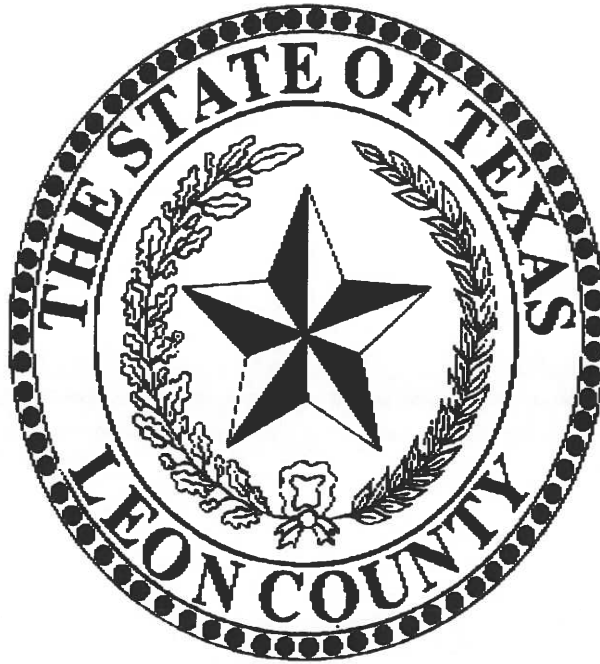
⁴⁸ Tex. Tax Code §26.042(c)
⁴⁹ Tex. Tax Code §26.042(b)
⁵⁰ Tex. Tax Code §§ 26.04(c-2) and (d-2)

LEON COUNTY, TEXAS
FYE 2023 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
GENERAL FUND

	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
REVENUES:							
AD VALOREM TAXES	6,382,688	6,789,722	6,816,669	6,816,669	6,511,464	7,030,813	3%
SALES TAX REVENUE	1,420,991	1,205,244	1,131,800	1,131,800	482,164	1,345,318	16%
FEES	736,367	758,998	663,990	663,990	310,024	746,679	11%
STATE/FEDERAL RECEIPTS	124,037	125,638	122,600	122,600	90,746	137,737	11%
INTEREST	284,717	262,555	199,000	199,000	138,021	232,848	15%
OTHER REVENUES	209,426	322,856	256,913	256,913	97,688	367,429	30%
TOTAL REVENUES:	9,158,226	9,465,013	9,190,972	9,190,972	7,630,107	9,860,824	7%
EXPENDITURES:							
GENERAL ADMINISTRATIVE							
COMMISSIONER'S COURT	294,264	278,524	298,548	298,548	142,634	324,096	8%
COUNTY CLERK	264,796	227,405	284,893	284,893	128,663	304,294	6%
NON-DEPARTMENTAL	2,628,332	2,746,411	5,190,984	4,960,967	1,472,703	3,562,542	-39%
COUNTY COURT	187,160	180,115	190,613	190,613	86,378	195,953	3%
DISTRICT CLERK	181,264	174,423	202,041	202,041	86,560	202,190	0%
COUNTY ATTORNEY	211,572	220,074	215,098	220,798	103,898	263,078	16%
TAX ASSESSOR - COLLECTOR	354,756	331,902	360,902	360,902	183,424	396,781	9%
CO COURTHOUSE & BLDGS	567,224	564,242	519,514	686,603	413,238	605,773	-13%
JANITORIAL	126,001	126,905	130,050	130,050	64,650	135,301	4%
TOTAL GENERAL ADMINISTRATIVE:	4,815,369	4,850,001	7,392,643	7,335,415	2,682,150	5,990,008	-22%
FINANCIAL ADMINISTRATIVE							
COUNTY AUDITOR	245,388	243,509	258,720	258,720	121,851	302,200	14%
COUNTY TREASURER	148,082	140,205	152,955	152,955	70,723	201,051	24%
TOTAL FINANCIAL ADMINISTRATIVE:	393,470	383,713	411,675	411,675	192,574	503,251	18%
JUDICIAL:							
DISTRICT COURTS	217,116	227,065	320,537	333,037	130,819	1,338,180	75%
JUSTICES OF THE PEACE	386,525	384,993	413,708	413,708	189,998	459,575	10%
COURT ADMINISTRATION	13,878	17,363	30,300	30,300	11,891	43,300	30%
TOTAL JUDICIAL AND ELECTIONS:	617,519	629,421	764,545	777,045	332,709	1,841,055	58%
PUBLIC SERVICE:							
SOCIAL SERVICES	47,917	42,396	35,356	41,356	19,509	61,603	33%
LEON COUNTY VICTIM SERVICES	6,105	3,746	6,880	30,670	13,841	28,918	-6%
KEEP TEXAS BEAUTIFUL	-	-	100	100	-	100	0%
INDIGENT HEALTH CARE (HEALTH & WELFARE)	45,379	50,431	117,500	117,500	15,040	117,500	0%
TEXAS AGRILIFE EXTENSION SERVICE	135,968	132,953	141,048	149,199	61,493	159,470	6%
WASTE DISPOSAL	306,171	297,983	299,507	299,682	108,195	340,292	12%
TOTAL PUBLIC SERVICES:	541,540	527,508	600,391	638,507	218,078	707,883	10%

**LEON COUNTY, TEXAS
 FYE 2023 BUDGET
 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
 GENERAL FUND**

	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
EXPENDITURES (CONTINUED):							
PUBLIC SAFETY							
ADULT PROBATION	3,607	3,304	3,800	3,800	1,012	3,700	-3%
SHERIFF'S OFFICE/JAIL	3,264,479	3,233,261	3,373,560	3,395,526	1,469,415	4,344,805	22%
CONSTABLES	73,018	60,329	70,828	70,828	30,830	85,176	17%
HIGHWAY PATROL	56,553	56,132	57,588	57,588	27,097	62,684	8%
LICENSE & WEIGHTS (DPS)	51,805	48,961	52,976	52,976	24,777	58,210	9%
TEXAS RANGER	5,069	6,100	6,100	6,100	2,897	6,200	2%
SHERIFF'S OFFICE BOND FUND	-	-	100	100	-	100	0%
BAIL BOND BOARD FUND	-	-	200	200	-	100	-100%
TOTAL PUBLIC SAFETY:	3,454,530	3,408,087	3,565,152	3,587,118	1,556,027	4,560,975	21%
TOTAL EXPENDITURES:	9,822,429	9,798,730	12,734,406	12,749,760	4,981,538	13,603,172	6%
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES:	(664,203)	(333,717)	(3,543,434)	(3,558,788)	2,648,568	(3,742,348)	5%
BUDGETED USES OF FUND BALANCE	664,203	333,717	3,543,434	-	-	3,742,348	
EXCESS (DEFICIT) INCLUDING USE OF FUND BALANCE:	(0)	(0)	-	-	-	(0)	



GENERAL FUND

The General Fund is used account for all financial resources traditionally associated with governments except for those which are required to be accounted for in other separate funds as prescribed by the Commissioners' Court and state statutes.

The primary tax and operating fund for County Governmental activities used to account for all County revenues and expenditures which are not accounted for in other funds, and which are used for the general operating functions of County agencies. Revenues are derived primarily from general property taxes, local sales tax, license and permit fees, and state shared taxes. General Fund expenditures include the costs of the general County government and transfers to other funds.

**LEON COUNTY, TEXAS
FY 2023 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
GENERAL FUND**

	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
REVENUES:							
10-300-222 DONATION(S)					180	-	
10-300-301 DELINQUENT AD VALOREM TAXES	92,412	149,038	156,000	156,000	123,044	144,626	-8%
10-300-302 CURRENT AD VALOREM TAXES	5,943,549	6,269,342	6,302,135	6,302,135	6,034,045	6,457,662	2%
10-300-303 STATE REBATE - SALES TAX	1,405,549	1,191,176	1,121,000	1,121,000	476,889	1,331,804	16%
10-300-304 STATE REBATE - MIXED BEV	15,442	14,068	10,800	10,800	5,275	13,514	20%
10-300-305 FEES - CONSTABLE PCT #1	850	2,680	2,200	2,200	2,200	1,138	-93%
10-300-307 FEES - COUNTY JUDGE	446	530	450	450	182	458	2%
10-300-308 FEES - COUNTY SHERIFF	50,680	64,018	53,000	53,000	22,570	64,988	18%
10-300-309 FEES - COUNTY ATTORNEY	799	517	400	400	231	829	52%
10-300-310 FEES - COUNTY CLERK	133,157	196,211	164,000	164,000	88,326	159,177	-3%
10-300-311 FEES - DISTRICT CLERK	104,881	114,168	107,000	107,000	34,032	101,652	-5%
10-300-312 FEES - JP PCT #1	68,630	63,629	54,000	54,000	16,142	67,812	20%
10-300-313 FEES - JP PCT #2	176,973	144,831	129,000	129,000	52,446	175,734	27%
10-300-314 FEES - JP PCT #4	20,921	37,951	25,000	25,000	4,218	22,845	-9%
10-300-316 FEES - COUNTY TRANSACTION	2,624	2,144	1,900	1,900	772	2,743	31%
10-300-317 FEES - DEFENSIVE DRIVING	1,383	640	500	500	340	1,476	66%
10-300-318 FEES - RENEWALS	570	160	150	150	70	1,231	88%
10-300-319 FEES-SMALL CLAIMS FILING	325	175	180	180	400	588	69%
10-300-320 FEES - WARRANTS	450	650	480	480	100	581	17%
10-300-321 COURT FINES	33,537	22,343	20,000	20,000	8,595	35,927	44%
10-300-323 AUTO TITLES	10,540	13,065	11,000	11,000	4,835	13,074	16%
10-300-324 TAX CERTIFICATES	10,640	13,980	12,000	12,000	6,300	11,173	-7%
10-300-325 BOAT TAX	2,553	2,747	2,000	2,000	755	2,317	14%
10-300-326 BEER LICENSES	1,543	2,271	2,500	2,500	55	1,547	-62%
10-300-328 PAYMENT IN LIEU OF TAXES	45,403	55,110	50,357	50,357	54,791	25,180	-100%
10-300-329 INTEREST EARNINGS	183,617	153,659	95,000	95,000	108,538	134,999	30%
10-300-330 OTHER REVENUE	119,695	209,392	155,526	155,526	20,103	180,213	14%
10-300-338 FEE - TIME PAYMENT REIMB - ART 102.03C	535	597	550	550	221	283	-94%
10-300-343 FEES - VISUAL RECORDING FEE	326	75	36	36	105	259	86%
10-300-344 FEE - JP 1 EXPUNCTION	-	-	-	-	-	-	-
10-300-352 TRANSFER IN	7,614	1,346	-	-	-	116,633	100%
10-300-353 TRANSFER IN - GRANT REIM FUNDS	-	377,407	-	-	120,946	-	-
10-300-389 FEES - TAX COLLECTION	57,930	58,002	57,500	57,500	51,410	53,878	-7%
10-300-392 AD VALOREM PENALTY & INTEREST	101,100	108,896	104,000	104,000	29,483	97,849	-6%
10-300-396 FEES - CONSTABLE PCT #4	2,300	-	500	500	-	1,145	56%
10-300-408 FEES - CONSTABLE PCT #2	400	100	-	-	-	150	100%
10-300-410 CO CRT BOND FORFTRE GC41.005A	-	-	-	-	-	-	-
10-300-420 CLLCTNS-TRNSPRTN/BAIL FORFEITURE	-	-	-	-	-	-	-
10-300-432 FEES - TAX A/C	-	42	-	-	6	33	100%
10-300-435 FEES-FLOOD DAMAGE PREVENTION	3,125	-	-	-	-	-	-
10-300-522 COLLECTIONS-SHERIFF'S BAIL BOND	-	-	-	-	-	-	-
10-300-532 APPLICATION FEE- BAIL BOND BOARD	1,000	1,500	1,000	1,000	-	1,375	27%
10-300-533 COLLATERAL FEES-BAIL BOND BOARD	-	-	-	-	-	-	-
10-300-536 UNCLAIMED EXCESS PROCEEDS TC 34.04	-	-	-	-	-	-	-
10-300-654 PROJECTED CARRYOVER-PRIOR YR	-	-	-	-	-	-	-
TOTAL REVENUES:	8,601,497	9,272,459	8,640,164	8,640,164	7,267,605	9,224,893	6%

LEON COUNTY, TEXAS
FY 2023 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
GENERAL FUND

	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
SPECIAL REVENUE FUNDS:							
10-301-331 INDIGENT HEALTH FUND	346,727	371,343	358,534	358,534	354,376	428,525	16%
10-301-332 (LEOSE) ALLOCATION REVENUE	4,051	4,767	4,400	4,400	2,353	5,719	23%
TOTAL SPECIAL REVENUE FUNDS:	350,778	376,109	362,934	362,934	356,729	434,244	16%
MISCELLANEOUS FUND REVENUES:							
10-302-333 LOCAL TRUANCY PREV & DIV LGC134.156	3,285	5,257	4,500	4,500	1,777	2,135	-111%
10-302-334 FEES - COUNTY ARREST	3,291	629	550	550	169	1,351	59%
10-302-335 KEEP TEXAS BEAUTIFUL	-	-	-	-	-	-	-
10-302-336 LOCAL SPECIALTY COURT FEES	437	807	650	650	495	311	-109%
10-302-337 FEES-PROBATE JUDGE EDUCAT	445	465	414	414	210	460	10%
10-302-338 DISTRICT COURT REPORTER FUND	2,304	2,970	2,500	2,500	1,642	3,021	17%
10-302-340 JAIL TELEPHONE COMMISSION	10,976	23,613	23,000	23,000	9,979	13,775	-67%
10-302-341 STATE SUPPLEMENT-CO JUDGE	26,157	25,200	25,200	25,200	15,966	25,901	3%
10-302-342 STATE SUPPLEMENT-CO ATTY	70,000	70,000	70,000	70,000	70,000	70,000	0%
10-302-344 FEES - SANITATION	6,950	6,150	6,000	6,000	4,330	6,488	8%
10-302-345 FEES - NSF CHECK SERVICE	450	630	630	630	290	585	-8%
10-302-346 COUNTY % COMPTROLLER REVENUE	23,829	25,671	23,000	23,000	2,427	36,117	36%
10-302-347 COLLECTIONS - COURT APPTD ATTY FEES	21,653	19,033	19,000	19,000	4,774	18,308	-4%
10-302-350 COLLECTIONS - SHERIFF AUCTION PROCE	-	-	500	500	-	50	-900%
10-302-352 TRANSFERS IN	-	-	-	-	-	-	-
10-302-354 FEES-TIME PYMNT REIMB FEE	882	587	400	400	230	367	-9%
10-302-407 CLLCTNS-JURY PYMT REIMB/JURY FUND	463	1,332	30	30	870	3,466	99%
10-302-425 FEES - TOWING COLLECTIONS	435	475	500	500	-	518	3%
10-302-426 FEES - ESTRAY COLLECTIONS	4,895	6,654	7,500	7,500	10,653	10,364	28%
10-302-428 BVCOG - TRANSPORTATION SERVICES	29,500	3,747	3,000	3,000	2,691	8,312	64%
10-302-429 BVCAP - TRANSPORTATION SERVICES	-	630	500	500	397	158	-217%
TOTAL MISCELLANEOUS FUND REVENUES	205,951	193,851	187,874	187,874	126,899	201,687	7%
TOTAL ALL REVENUES:	9,158,226	9,842,420	9,190,972	9,190,972	7,751,233	9,860,824	7%

**LEON COUNTY, TEXAS
FY 2023 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
GENERAL FUND**

GENERAL ADMINISTRATIVE:	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
(401) COMMISSIONER'S COURT							
10-401-201 SOCIAL SECURITY TAXES	16,363	16,494	16,630	16,630	8,753	<u>19,203</u>	13%
10-401-203 WORKERS COMPENSATION	703	521	725	725	241	<u>730</u>	1%
10-401-205 RETIREMENT	17,158	16,701	16,543	16,543	8,806	<u>18,701</u>	12%
10-401-206 GROUP HOSPITAL INSURANCE	36,029	24,505	32,097	32,097	16,048	<u>33,795</u>	5%
10-401-207 GUARDIAN INSURANCE	1,445	1,084	1,603	1,603	723	<u>1,603</u>	0%
10-401-530 EDUCATION AND TRAINING	4,135	3,985	5,500	5,261	4,311	<u>7,500</u>	30%
10-401-553 MISCELLANEOUS	-	647	-	-	-	<u>-</u>	
10-401-590 SUPPLIES - OFFICE	106	21	75	75	-	<u>50</u>	-50%
10-401-599 TRAVEL-HOTEL/MEAL	5,159	2,911	8,000	8,239	2,268	<u>10,000</u>	18%
10-401-801 SALARIES-ELECTED OFFICIAL	197,516	197,627	203,355	203,355	94,941	<u>217,354</u>	6%
10-401-820 LONGEVITY	14,450	13,728	14,020	14,020	6,544	<u>15,160</u>	8%
10-401-821 SALARY SUPPLEMENT	1,200	300	-	-	-	<u>-</u>	
TOTAL COMMISSIONER'S COURT	<u>294,264</u>	<u>278,524</u>	<u>298,548</u>	<u>298,548</u>	<u>142,634</u>	<u>324,096</u>	8%

**LEON COUNTY, TEXAS
FY 2023 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
GENERAL FUND**

GENERAL ADMINISTRATIVE:	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
(403) COUNTY CLERK							
10-403-201 SOCIAL SECURITY TAXES	11,494	11,466	14,495	14,495	7,070	<u>15,925</u>	9%
10-403-203 WORKERS COMPENSATION	367	278	600	600	316	<u>500</u>	-20%
10-403-204 UNEMPLOYMENT INSURANCE	221	167	260	260	50	<u>172</u>	-51%
10-403-205 RETIREMENT	11,736	11,564	14,419	14,419	7,119	<u>15,509</u>	7%
10-403-206 GROUP HOSPITAL INSURANCE	36,029	30,463	40,121	40,121	19,774	<u>42,244</u>	5%
10-403-207 GUARDIAN INSURANCE	1,603	1,523	2,004	2,004	955	<u>2,003</u>	0%
10-403-509 COMMUNICATIONS	1,142	-	-	-	-	<u>0</u>	
10-403-515 COPIER RENTAL	995	-	-	-	-	<u>0</u>	
10-403-523 DATA PROCESSING	6,600	7,366	7,200	7,950	4,350	<u>11,908</u>	33%
10-403-530 EDUCATION AND TRAINING	800	789	400	400	250	<u>625</u>	36%
10-403-552 MICROFILM EXPENSE	17,217	-	-	-	-		
10-403-553 MISCELLANEOUS	12,531	195	-	-	-		
10-403-560 POSTAGE	2,879	2,838	1,500	1,507	559	<u>1,436</u>	-5%
10-403-590 SUPPLIES - OFFICE	6,462	4,320	5,000	4,250	707	<u>5,000</u>	15%
10-403-599 TRAVEL-HOTEL/MEAL/MILEAGE	931	786	2,000	1,993	-	<u>800</u>	-149%
10-403-801 SALARIES-ELECTED OFFICIAL	49,365	49,466	50,839	50,839	23,735	<u>54,338</u>	6%
10-403-803 SALARIES - CLERICAL	94,036	95,016	133,355	133,355	57,862	<u>139,934</u>	5%
10-403-813 SALARIES - PART TIME	-	-	-	-	-	<u>0</u>	
10-403-820 LONGEVITY	10,260	11,168	12,700	12,700	5,916	<u>13,900</u>	9%
10-403-822 OVERTIME	128	-	-	-	-		
TOTAL COUNTY CLERK	264,796	227,405	284,893	284,893	128,663	304,294	6%

LEON COUNTY, TEXAS
FY 2023 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
GENERAL FUND

GENERAL ADMINISTRATIVE:	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
(409) NON-DEPARTMENTAL							
10-409-203 WORKERS COMPENSATION	85	63	110	110	65	<u>120</u>	8%
10-409-500 ADV/LEGAL NOTICES-SB622 MANDATED	4,570	6,026	4,000	4,000	248	<u>4,000</u>	0%
10-409-501 ADVERTISING/NOTICES	93	328	500	500	80	<u>500</u>	0%
10-409-502 AUDIT	44,054	29,491	43,150	43,150	40,455	<u>53,936</u>	20%
10-409-503 AUTOPSY/AMBULANCE MILEAGE	56,789	63,925	40,000	116,607	18,678	<u>80,000</u>	-46%
10-409-505 LOBBY EXP - HB 1495	1,413	-	200	200	-	<u>-</u>	-
10-409-508 CENTRAL APPRAISAL DIST.	221,624	224,152	233,925	233,925	104,932	<u>252,298</u>	7%
10-409-509 COMMUNICATIONS	80,669	80,293	80,000	80,000	39,132	<u>80,000</u>	0%
10-409-510 DATA/CMPTR LIC/SUPP/SFTWRE	-	-	-	1,672	234	<u>1,550</u>	-8%
10-409-513 *CONTINGENCY	(477)	-	1,500,000	1,141,893	13,450	<u>1,000,000</u>	-14%
10-409-515 EOC COUNTY MATCH	70,804	68,295	95,166	95,166	65,000	<u>95,812</u>	1%
10-409-516 911-COUNTY MATCH	24,115	15,134	36,675	36,675	25,000	<u>42,620</u>	14%
10-409-517 DIST ATTORNEY-CO.MATCH	243,312	216,158	283,920	283,920	213,000	<u>359,772</u>	21%
10-409-518 JUVENILE PROB-CO.MATCH	54,282	51,388	61,630	89,630	55,000	<u>70,539</u>	-27%
10-409-519 SENIOR NUTRITION-CO.MATCH	103,636	32,930	189,053	189,053	80,000	<u>148,411</u>	-27%
10-409-525 DONATIONS	40,028	16,400	23,500	23,500	3,000	<u>23,500</u>	0%
10-409-527 DUES	5,954	8,005	10,500	10,500	5,166	<u>6,705</u>	-57%
10-409-545 INSURANCE & BONDING	81,792	182,863	175,000	181,236	156,307	<u>230,000</u>	21%
10-409-551 MHMR CONTRIBUTION	7,200	7,200	7,200	7,200	7,200	<u>7,200</u>	0%
10-409-552 PROFESSIONAL SRVS/GRNT ADMIN	75,594	27,525	100,000	79,500	8,184	<u>100,000</u>	21%
10-409-553 MISCELLANEOUS	7,032	61,721	25,000	2,985	654	<u>4,000</u>	25%
10-409-597 TRAPPER/MISC EXP	10,800	10,800	10,800	10,800	4,500	<u>10,800</u>	0%
10-409-603 VETERANS AFFAIRS - CO. MATCH	7,039	6,500	8,553	8,553	5,500	<u>10,507</u>	19%
10-409-604 ROAD & BRIDGE - TRANSFER	-	800,000	800,000	800,000	400,000	<u>-</u>	-
10-409-607 TRANSFERS OUT	1,289,745	69,726	13,000	65,090	21,090	<u>-</u>	-
10-409-608 CAPITAL PROJECTS - TRANSFER OUT	-	443,726	886,584	886,584	24,000	<u>464,625</u>	-91%
10-409-609 GRANT - TRANSFERS OUT	-	123,616	-	-	-	<u>10,843</u>	-
10-409-629 TOWER(S) - COUNTY MATCH	-	11,395	20,000	20,000	10,000	<u>105,000</u>	81%
10-409-636 ELECTIONS - CO MATCH	108,822	103,874	147,173	147,173	75,000	<u>255,728</u>	42%
10-409-645 EMPLOYEE DRUG TESTING	1,422	2,979	2,500	3,500	829	<u>3,000</u>	-17%
10-409-646 COURTHOUSE SEC-CO MATCH	87,938	81,898	92,845	92,845	50,000	<u>109,126</u>	15%
10-409-647 JP TECH FUND - CO MATCH	-	-	-	5,000	-	<u>38,450</u>	87%
10-409-649 LEON CO EXPO/CIVIC CENTER - CO MATCH	-	-	300,000	300,000	46,000	<u>13,500</u>	-
TOTAL NON-DEPARTMENTAL	<u>2,628,332</u>	<u>2,746,411</u>	<u>5,190,984</u>	<u>4,960,967</u>	<u>1,472,703</u>	<u>3,582,542</u>	-38%

*Contingencies are provided for those elements of the budget which can not be entirely anticipated and properly resourced.

**LEON COUNTY, TEXAS
FY 2023 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
GENERAL FUND**

PUBLIC SERVICE	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
(410) SOCIAL SERVICES							
10-410-201 SOCIAL SECURITY TAXES	1,827	1,069	1,148	1,148	521	<u>1,932</u>	41%
10-410-203 WORKERS COMPENSATION	124	70	150	150	63	<u>300</u>	50%
10-410-204 UNEMPLOYMENT INSURANCE	54	24	38	38	5	<u>56</u>	32%
10-410-205 RETIREMENT	1,824	1,064	1,142	1,142	519	<u>1,881</u>	39%
10-410-206 GROUP HOSPITAL INSURANCE	-	-	-	-	-	<u>1,765</u>	100%
10-410-207 GUARDIAN INSURANCE	-	-	-	-	-	<u>88</u>	100%
10-410-506 CAPITAL OUTLAY LEASE (INTEREST)	-	914	997	997	498	<u>997</u>	0%
10-410-508 CAPITAL OUTLAY LEASE (PRINCIPAL)	-	4,910	6,081	6,081	3,040	<u>6,081</u>	0%
10-410-509 COMMUNICATIONS	6,240	6,678	3,000	7,420	3,029	<u>7,800</u>	5%
10-410-536 GAS, OIL & GREASE	2,454	3,214	2,800	3,813	1,630	<u>7,500</u>	49%
10-410-553 MISCELLANEOUS	282	292	300	500	349	<u>500</u>	0%
10-410-560 POSTAGE	55	16	150	150	32	<u>150</u>	0%
10-410-575 REPAIRS & MAINT - VEHICLE	7,434	6,557	1,000	2,467	1,567	<u>3,000</u>	18%
10-410-590 SUPPLIES - OFFICE	317	240	250	250	-	<u>250</u>	0%
10-410-599 TRAVEL - HOTEL/MEAL/MILE	90	-	300	-	-	<u>150</u>	100%
10-410-601 UTILITIES	3,266	3,619	3,000	2,200	1,440	<u>3,900</u>	44%
10-410-807 SALARIES	6,485	-	-	-	-	<u>7,853</u>	100%
10-410-813 SALARY - PART TIME	15,847	13,730	15,000	15,000	6,815	<u>17,400</u>	14%
10-410-820 LONGEVITY	1,619	-	-	-	-	<u>-</u>	
10-410-822 OVERTIME	-	-	-	-	-	<u>-</u>	
TOTAL SOCIAL SERVICES	<u>47,917</u>	<u>42,396</u>	<u>35,356</u>	<u>41,356</u>	<u>19,509</u>	<u>61,603</u>	33%

LEON COUNTY, TEXAS
 FY 2023 BUDGET
 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
 GENERAL FUND

PUBLIC SAFETY	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
(412) ADULT PROBATION							
10-412-514 CONTRACTED SERVICES	-	-	100	-	-	-	
10-412-515 COPIER	2,109	2,093	2,200	2,200	695	<u>2,200</u>	0%
10-412-553 MISCELLANEOUS	-	-	-	-	-	-	
10-412-560 POSTAGE	24	95	100	100	72	<u>100</u>	0%
10-412-590 SUPPLIES - OFFICE	1,474	1,116	1,400	1,500	245	<u>1,400</u>	-7%
TOTAL ADULT PROBATION	<u>3,607</u>	<u>3,304</u>	<u>3,800</u>	<u>3,800</u>	<u>1,012</u>	<u>3,700</u>	-3%

LEON COUNTY, TEXAS
 FY 2023 BUDGET
 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
 GENERAL FUND

PUBLIC SERVICE	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
(413) LEON COUNTY VICTIM SERVICES							
10-413-201 SOCIAL SECURITY TAXES	329	374	453	2,240	740	<u>1,581</u>	-42%
10-413-203 WORKERS COMPENSATION	23	52	50	122	63	<u>150</u>	19%
10-413-204 UNEMPLOYMENT INSURANCE	12	7	10	28	7	<u>31</u>	10%
10-413-205 RETIREMENT	358	383	451	1,574	737	<u>1,540</u>	-2%
10-413-509 COMMUNICATIONS	43	21	-	586	128	<u>950</u>	38%
10-413-510 DATA/CMPTR/LIC/SUPP/STFWRE	-	-	-	2,561	1,379	<u>2,400</u>	-7%
10-413-530 EDUCATION AND TRAINING	13	13	-	790	438	<u>525</u>	-50%
10-413-553 MISCELLANEOUS	1,188	-	-	-	-	-	-
10-413-560 POSTAGE	-	31	-	59	27	<u>75</u>	22%
10-413-590 SUPPLIES - OFFICE	-	-	-	450	69	<u>150</u>	-200%
10-413-599 TRAVEL - HOTEL/MEAL/MILEAGE	-	-	-	1,594	573	<u>850</u>	-88%
10-413-813 SALARIES - PART TIME	4,140	2,864	5,916	20,666	9,679	<u>20,666</u>	0%
TOTAL LEON COUNTY VICTIM SERVICES	<u>6,105</u>	<u>3,746</u>	<u>6,880</u>	<u>30,670</u>	<u>13,841</u>	<u>28,918</u>	-6%

LEON COUNTY, TEXAS
 FY 2023 BUDGET
 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
 GENERAL FUND

PUBLIC SERVICE	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
(415) KEEP TEXAS BEAUTIFUL							
10-415-553 MISCELLANEOUS	-	-	50	50	-	<u>50</u>	0%
10-415-599 TRAVEL-HOTEL/MEAL/MILEAGE	-	-	25	25	-	<u>25</u>	0%
10-415-648 KEEP TEXAS BEAUTIFUL PROGRAMS	-	-	25	25	-	<u>25</u>	0%
TOTAL KEEP TEXAS BEAUTIFUL	-	-	<u>100</u>	<u>100</u>	-	<u>100</u>	0%

LEON COUNTY, TEXAS
 FY 2023 BUDGET
 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
 GENERAL FUND

GENERAL ADMINISTRATIVE	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
(420) JANITORIAL							
10-420-514 CONTRACTED SERVICES	115,901	118,295	120,000	120,000	59,150	<u>118,301</u>	-1%
10-420-553 MISCELLANEOUS	-	-	50	50	-	<u> </u>	
10-420-587 SUPPLIES - JANITORIAL	10,100	8,610	10,000	10,000	5,500	<u>17,000</u>	41%
10-420-811 SALARIES	-	-	-	-	-	<u> </u>	
TOTAL JANITORIAL	<u>126,001</u>	<u>126,905</u>	<u>130,050</u>	<u>130,050</u>	<u>64,650</u>	<u>135,301</u>	4%

**LEON COUNTY, TEXAS
FY 2023 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
GENERAL FUND**

GENERAL ADMINISTRATIVE	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
(426) COUNTY COURT							
10-426-201 SOCIAL SECURITY TAXES	9,489	9,238	10,278	10,278	4,813	<u>10,582</u>	3%
10-426-203 WORKERS COMPENSATION	184	139	200	200	126	<u>200</u>	0%
10-426-204 UNEMPLOYMENT INSURANCE	75	57	88	88	13	<u>58</u>	-52%
10-426-205 RETIREMENT	8,761	8,576	8,992	8,992	4,453	<u>9,270</u>	3%
10-426-206 GROUP HOSPITAL INSURANCE	18,014	15,231	16,049	16,049	8,024	<u>16,898</u>	5%
10-426-207 GUARDIAN INSURANCE	737	706	802	802	368	<u>801</u>	0%
10-426-509 COMMUNICATIONS	-	-	1,300	1,263	472	<u>660</u>	-91%
10-426-510 CMPTR/SPRT/SPPLS/LIC/SFTWRE	-	53	-	270	179	<u>3,300</u>	92%
10-426-515 COPIER RENTAL	984	1,073	1,200	1,200	358	<u>1,100</u>	-9%
10-426-523 DATA PROCESSING	2,675	2,737	3,000	3,000	1,610	-	
10-426-530 EDUCATION & TRAINING	251	891	700	1,390	890	<u>1,000</u>	-39%
10-426-540 SERVICES - PROBATE JUDGE	-	-	500	500	-	<u>150</u>	-233%
10-426-547 JUVENILE JUDGE	1,200	1,200	1,200	1,200	500	<u>1,200</u>	0%
10-426-553 MISCELLANEOUS	2,156	1,935	750	1,700	1,136	<u>1,500</u>	-13%
10-426-558 OUT OF COUNTY PROCESS FEE	1,711	-	1,800	1,800	-	<u>1,600</u>	-13%
10-426-560 POSTAGE	36	129	200	200	45	<u>200</u>	0%
10-426-565 PROFESSIONAL SERVICES	1,962	1,693	1,200	700	-	<u>700</u>	0%
10-426-581 SERVICES-COURT APPT ATTY	8,633	8,150	8,500	8,500	2,700	<u>7,000</u>	-21%
10-426-582 SERVICES-COURT REPORTER	920	889	2,000	800	-	<u>800</u>	0%
10-426-590 SUPPLIES - OFFICE	3,322	975	1,500	1,500	611	<u>1,300</u>	-15%
10-426-597 VISITING JUDGE EXPENDITURES	-	-	1,000	350	-	<u>400</u>	13%
10-426-599 TRAVEL-HOTEL/MEAL/MILEAGE	837	431	1,500	1,970	931	<u>2,000</u>	2%
10-426-600 TRAVEL-MONTHLY ALLOWANCE	12,000	12,000	12,000	12,000	5,000	<u>12,000</u>	0%
10-426-801 SALARIES-ELECTED OFFICIAL	49,359	49,466	50,839	50,839	23,735	<u>54,339</u>	6%
10-426-803 SALARIES - CLERICAL	32,925	32,960	33,875	33,875	15,815	<u>37,375</u>	9%
10-426-812 SALARIES-STATE SUPPLEMENT	25,200	25,062	25,200	25,200	11,769	<u>25,200</u>	0%
10-426-813 SALARIES - PART TIME	(350)	-	-	-	-	-	
10-426-820 LONGEVITY	4,880	5,331	5,840	5,840	2,725	<u>6,320</u>	8%
10-426-821 SALARY SUPPLEMENT	1,200	1,193	100	107	107	-	
10-426-822 OVERTIME	-	-	-	-	-	-	
TOTAL COUNTY COURT	<u>187,160</u>	<u>180,115</u>	<u>190,613</u>	<u>190,613</u>	<u>86,378</u>	<u>195,953</u>	<u>3%</u>

LEON COUNTY, TEXAS
FY 2023 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
GENERAL FUND

JUDICIAL AND ELECTIONS	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
(436) 369TH DISTRICT COURT							
10-436-201 SOCIAL SECURITY TAXES	2,459	2,357	3,085	3,085	1,268	<u>3,472</u>	11%
10-436-203 WORKERS COMPENSATION	184	139	200	200	126	<u>350</u>	43%
10-436-204 UNEMPLOYMENT INSURANCE	66	49	78	78	11	<u>63</u>	-24%
10-436-205 RETIREMENT	2,470	2,362	2,547	2,547	1,269	<u>2,893</u>	12%
10-436-206 GROUP HOSPITAL INSURANCE	9,007	7,616	8,025	8,025	4,012	<u>8,449</u>	5%
10-436-207 GUARDIAN INSURANCE	401	384	401	401	200	<u>401</u>	0%
10-436-523 DATA PROCESSING	1,713	1,692	2,000	2,000	1,045	<u>2,000</u>	0%
10-436-530 EDUCATION & TRAINING	-	136	300	300	6	<u>300</u>	0%
10-436-547 JUVENILE JUDGE	1,200	1,200	1,200	1,200	500	<u>1,200</u>	0%
10-436-553 MISCELLANEOUS	1,219	2,103	2,200	1,200	995	<u>1,200</u>	0%
10-436-560 POSTAGE	243	243	250	232	232	<u>250</u>	7%
10-436-565 PROFESSIONAL SERVICES	1,672	9,960	4,000	9,488	750	<u>5,000</u>	-90%
10-436-581 SERVICES-COURT APPT ATTY	12,699	23,686	33,100	49,930	13,647	<u>34,400</u>	-45%
10-436-582 SERVICES-COURT REPORTER	1,924	-	2,600	1,300	395	<u>1,300</u>	0%
10-436-583 SERVICES-DISTRICT JUDGE	1,200	1,200	1,200	1,200	500	<u>1,200</u>	0%
10-436-590 SUPPLIES - OFFICE	686	457	750	750	159	<u>750</u>	0%
10-436-597 VISITING JUDGE EXPENDITURES	117	-	250	250	-	<u>250</u>	0%
10-436-598 TRAVEL - COURT REPORTER	-	41	800	800	476	<u>800</u>	0%
10-436-599 TRAVEL-HOTEL/MEAL/MILEAGE	254	-	600	600	-	<u>600</u>	0%
10-436-630 CAPITAL MURDER EXPENSE FUND	-	-	2,000	-	-	<u>334,000</u>	100%
10-436-654 CPS/AG COURT EXPENSES	5,329	310	15,000	9,500	3,525	<u>15,000</u>	37%
10-436-804 SALARIES - CRT REPORTERS	11,344	11,344	11,685	11,685	4,869	<u>15,185</u>	23%
10-436-805 SALARIES - COURT COORDINATOR	17,893	17,915	18,413	18,413	8,596	<u>20,162</u>	9%
10-436-820 LONGEVITY	730	845	970	970	452	<u>1,090</u>	11%
10-436-821 SALARY SUPPLEMENT	-	-	-	-	-	-	
10-436-822 OVERTIME	-	-	-	-	-	-	
TOTAL 369TH DISTRICT COURT	<u>72,811</u>	<u>84,040</u>	<u>111,654</u>	<u>124,154</u>	<u>43,033</u>	<u>450,315</u>	72%

**LEON COUNTY, TEXAS
FY 2023 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
GENERAL FUND**

JUDICIAL AND ELECTIONS	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
(437) 87TH DISTRICT COURT							
10-437-201 SOCIAL SECURITY TAXES	2,477	2,417	3,087	3,087	1,369	<u>3,597</u>	14%
10-437-203 WORKERS COMPENSATION	184	139	200	200	126	<u>350</u>	43%
10-437-204 UNEMPLOYMENT INSURANCE	67	49	78	78	11	<u>63</u>	-24%
10-437-205 RETIREMENT	2,473	2,364	2,550	2,550	1,271	<u>2,896</u>	12%
10-437-523 DATA PROCESSING	1,713	1,692	2,000	2,000	1,045	<u>2,000</u>	0%
10-437-530 EDUCATION & TRAINING	-	81	300	300	6	<u>300</u>	0%
10-437-547 JUVENILE JUDGE	1,200	1,200	1,200	1,200	500	<u>1,200</u>	0%
10-437-553 MISCELLANEOUS	1,219	1,879	2,200	1,400	995	<u>1,400</u>	0%
10-437-560 POSTAGE	243	243	250	250	232	<u>250</u>	0%
10-437-565 PROFESSIONAL SERVICES	9,515	3,300	4,000	4,800	4,773	<u>5,300</u>	9%
10-437-581 SERVICES-COURT APPT ATTY	23,552	20,117	33,100	33,100	16,289	<u>32,600</u>	-2%
10-437-582 SERVICES-COURT REPORTER	-	1,521	2,600	2,600	395	<u>2,600</u>	0%
10-437-583 SERVICES-DISTRICT JUDGE	1,200	1,200	1,200	1,200	500	<u>1,200</u>	0%
10-437-590 SUPPLIES - OFFICE	686	457	750	750	159	<u>750</u>	0%
10-437-597 VISITING JUDGE EXPENDITURES	-	-	250	250	-	<u>250</u>	0%
10-437-598 TRAVEL-COURT REPORTER	-	156	800	800	66	<u>800</u>	0%
10-437-599 TRAVEL-HOTEL/MEAL/MILEAGE	254	-	600	600	-	<u>600</u>	0%
10-437-630 CAPITAL MURDER EXPENSE FUND	-	-	2,000	2,000	-	<u>333,000</u>	99%
10-437-654 CPS/AG COURT EXPENSES	1,422	8,365	15,000	15,000	5,109	<u>15,000</u>	0%
10-437-804 SALARIES - CRT REPORTER	12,842	12,827	11,719	11,719	4,883	<u>15,218</u>	23%
10-437-805 SALARIES - COURT COORDINATOR	17,893	17,915	18,413	18,413	8,596	<u>20,162</u>	9%
10-437-820 LONGEVITY	730	845	970	970	452	<u>1,090</u>	11%
10-437-822 OVERTIME	-	-	-	-	-	-	-
TOTAL 87TH DISTRICT COURT	<u>77,669</u>	<u>76,769</u>	<u>103,267</u>	<u>103,267</u>	<u>46,776</u>	<u>440,626</u>	<u>77%</u>

LEON COUNTY, TEXAS
FY 2023 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
GENERAL FUND

	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
JUDICIAL AND ELECTIONS							
(438) 278TH DISTRICT COURT							
10-438-201 SOCIAL SECURITY TAXES	1,224	1,117	4,318	4,318	631	<u>4,958</u>	13%
10-438-203 WORKERS COMPENSATION	92	70	100	100	86	<u>250</u>	60%
10-438-204 UNEMPLOYMENT INSURANCE	30	22	118	118	5	<u>31</u>	-281%
10-438-205 RETIREMENT	1,207	1,111	1,243	1,243	627	<u>1,498</u>	17%
10-438-520 COURT COORDINATOR	25,909	18,285	33,315	33,315	13,470	<u>36,815</u>	10%
10-438-523 DATA PROCESSING	531	510	2,000	2,000	355	<u>2,000</u>	0%
10-438-530 EDUCATION & TRAINING	-	-	500	500	-	<u>500</u>	0%
10-438-547 JUVENILE JUDGE	1,200	1,200	1,200	1,200	500	<u>1,200</u>	0%
10-438-553 MISCELLANEOUS	946	1,981	1,700	1,700	995	<u>1,600</u>	-6%
10-438-565 PROFESSIONAL SERVICES	2,674	4,008	3,000	3,000	900	<u>3,000</u>	0%
10-438-581 SERVICES-COURT APPT ATTY	12,784	19,888	27,785	27,785	12,517	<u>27,785</u>	0%
10-438-582 SERVICES-COURT REPORTER	174	-	3,500	3,500	1,285	<u>4,600</u>	24%
10-438-583 SERVICES-DISTRICT JUDGE	1,200	1,200	1,200	1,200	500	<u>1,200</u>	0%
10-438-590 SUPPLIES - OFFICE	312	88	300	300	46	<u>300</u>	0%
10-438-597 VISITING JUDGE EXPENDITURES	-	-	300	300	-	<u>300</u>	0%
10-438-598 TRAVEL-CRT RPRTR/CRT CRDNTR	1,215	1,405	1,000	1,000	629	<u>1,000</u>	0%
10-438-599 TRAVEL-HOTEL/MEAL/MILEAGE	-	-	500	500	-	<u>500</u>	0%
10-438-630 CAPITAL MURDER EXPENSE FUND	-	-	1,000	1,000	-	<u>333,000</u>	100%
10-438-654 CPS/AG COURT EXPENSES	3,735	1,846	9,000	9,000	2,548	<u>9,000</u>	0%
10-438-804 SALARIES - CRT REPORTER	13,404	13,526	13,537	13,537	5,917	<u>17,702</u>	24%
TOTAL 278TH DISTRICT COURT	66,637	66,256	105,616	105,616	41,010	447,239	76%

**LEON COUNTY, TEXAS
FY 2023 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
GENERAL FUND**

JUDICIAL AND ELECTIONS	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
(439) COURT ADMINISTRATION							
10-439-426 CNTY COURT JUROR EXPENSE	480	-	2,000	2,000	-	<u>1,000</u>	-100%
10-439-436 369TH JUROR EXPENSE	5,283	4,304	6,000	6,000	2,814	<u>10,000</u>	40%
10-439-437 87TH JUROR EXPENSE	654	2,335	6,000	6,000	3,421	<u>10,000</u>	40%
10-439-438 278TH JUROR EXPENSE	1,600	3,755	4,000	4,000	2,532	<u>10,000</u>	60%
10-439-461 JP 1 JUROR EXPENSE	-	-	300	300	-	<u>300</u>	0%
10-439-462 JP 2 JUROR EXPENSE	480	-	800	800	-	<u>300</u>	-167%
10-439-464 JP 4 JUROR EXPENSE	-	-	200	200	-	<u>200</u>	0%
10-439-553 JUROR MISC	145	359	500	500	-	-	
10-439-560 JUROR POSTAGE/MTR LSE	3,671	4,799	8,000	8,000	3,125	<u>8,000</u>	0%
10-439-590 JUROR SUPPLIES	1,565	1,811	2,500	2,500	-	<u>3,500</u>	29%
TOTAL COURT ADMINISTRATION	<u>13,878</u>	<u>17,363</u>	<u>30,300</u>	<u>30,300</u>	<u>11,891</u>	<u>43,300</u>	<u>30%</u>

LEON COUNTY, TEXAS
FY 2023 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
GENERAL FUND

GENERAL ADMINISTRATION	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
(450) DISTRICT CLERK							
10-450-201 SOCIAL SECURITY TAXES	8,377	8,329	10,021	10,021	4,408	<u>9,885</u>	-1%
10-450-203 WORKERS COMPENSATION	367	278	400	400	252	<u>400</u>	0%
10-450-204 UNEMPLOYMENT INSURANCE	131	100	188	188	23	<u>104</u>	-81%
10-450-205 RETIREMENT	8,626	8,539	9,967	9,967	4,478	<u>9,626</u>	-4%
10-450-206 GROUP HOSPITAL INSURANCE	27,022	22,847	24,073	24,073	12,036	<u>25,347</u>	5%
10-450-207 GUARDIAN INSURANCE	1,202	1,152	1,202	1,202	601	<u>1,202</u>	0%
10-450-504 CAPITAL OUTLAY	-	-	-	-	-	-	
10-450-509 COMMUNICATIONS	1	-	-	-	-	-	
10-450-515 COPIER RENTAL	4,337	4,244	4,200	4,200	1,710	<u>4,200</u>	0%
10-450-523 DATA PROCESSING	9,715	9,083	9,000	9,000	5,325	<u>11,617</u>	23%
10-450-527 FILE STORAGE FEES	1,457	1,618	2,200	2,200	609	<u>1,800</u>	-22%
10-450-530 EDUCATION & TRAINING	200	450	1,000	1,000	94	<u>1,000</u>	0%
10-450-552 MICROFILM EXPENSE	-	-	-	-	-	-	
10-450-553 MISCELLANEOUS	1,254	336	1,200	1,200	88	<u>200</u>	-500%
10-450-560 POSTAGE	1,189	344	2,000	2,000	201	<u>2,000</u>	0%
10-450-590 SUPPLIES - OFFICE	4,025	2,178	3,800	3,800	1,651	<u>3,800</u>	0%
10-450-599 TRAVEL-HOTEL/MEAL/MILEAGE	304	699	1,800	1,800	-	<u>1,800</u>	0%
10-450-801 SALARIES-ELECTED OFFICIAL	49,368	49,466	50,839	50,839	23,735	<u>54,339</u>	6%
10-450-803 SALARIES - CLERICAL	59,089	59,130	60,771	60,771	28,372	<u>67,770</u>	10%
10-450-813 SALARIES - PART TIME	-	-	13,000	13,000	-	-	
10-450-820 LONGEVITY	4,600	5,629	6,380	6,380	2,976	<u>7,100</u>	10%
10-450-822 OVERTIME	-	-	-	-	-	-	
TOTAL DISTRICT ATTORNEY	<u>181,264</u>	<u>174,423</u>	<u>202,041</u>	<u>202,041</u>	<u>86,560</u>	<u>202,190</u>	<u>0%</u>

**LEON COUNTY, TEXAS
FY 2023 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
GENERAL FUND**

JUDICIAL AND ELECTIONS	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
(461) JUSTICE OF THE PEACE PCT #1							
10-461-201 SOCIAL SECURITY TAXES	6,714	6,600	7,035	7,035	3,472	<u>7,607</u>	8%
10-461-203 WORKERS COMPENSATION	184	139	200	200	126	<u>200</u>	0%
10-461-204 UNEMPLOYMENT INSURANCE	62	48	75	75	11	<u>50</u>	-50%
10-461-205 RETIREMENT	6,368	6,298	6,617	6,617	3,300	<u>7,035</u>	6%
10-461-206 GROUP HOSPITAL INSURANCE	17,256	15,231	16,049	16,049	8,024	<u>16,898</u>	5%
10-461-207 GUARDIAN INSURANCE	768	768	801	801	401	<u>801</u>	0%
10-461-532 DATA PROCESSING	-	-	375	375	-	<u>7,036</u>	95%
10-461-530 EDUCATION & TRAINING	240	50	500	500	330	<u>1,000</u>	50%
10-461-553 MISCELLANEOUS	-	478	-	122	22	<u>800</u>	85%
10-461-555 CABLE	-	-	-	260	164	<u>300</u>	13%
10-461-560 POSTAGE	339	598	900	800	360	<u>800</u>	0%
10-461-565 PROF SRVCS - INTERPRETER	-	-	100	100	-	<u>100</u>	0%
10-461-590 SUPPLIES - OFFICE	1,019	1,724	1,700	1,418	647	<u>1,700</u>	17%
10-461-599 TRAVEL-HOTEL/MEAL/MILEAGE	-	-	500	500	290	<u>2,000</u>	75%
10-461-600 TRAVEL-MONTHLY ALLOWANCE	5,000	5,000	5,000	5,000	2,083	<u>5,000</u>	0%
10-461-601 UTILITIES	1,793	1,954	1,800	1,800	883	<u>1,800</u>	0%
10-461-801 SALARIES-ELECTED OFFICIAL	49,349	49,466	50,839	50,839	23,735	<u>54,339</u>	6%
10-461-803 SALARIES - CLERICAL	28,121	28,387	29,175	29,175	13,621	<u>32,675</u>	11%
10-461-820 LONGEVITY	5,960	6,424	6,940	6,940	3,239	<u>2,539</u>	-173%
10-461-822 OVERTIME	-	-	-	-	-	-	
TOTAL JUSTICE OF THE PEACE PCT #1	<u>123,173</u>	<u>123,165</u>	<u>128,606</u>	<u>128,606</u>	<u>60,709</u>	<u>142,680</u>	<u>10%</u>

**LEON COUNTY, TEXAS
FY 2023 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
GENERAL FUND**

JUDICIAL AND ELECTIONS	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
(462) JUSTICE OF THE PEACE PCT #2							
10-462-201 SOCIAL SECURITY TAXES	9,212	9,162	10,443	10,443	4,790	<u>11,301</u>	8%
10-462-203 WORKERS COMPENSATION	275	209	300	300	189	<u>300</u>	0%
10-462-204 UNEMPLOYMENT INSURANCE	165	124	193	193	29	<u>127</u>	-52%
10-462-205 RETIREMENT	9,671	9,526	10,007	10,007	4,991	<u>10,633</u>	6%
10-462-206 GROUP HOSPITAL INSURANCE	27,022	22,847	24,073	24,073	12,036	<u>25,347</u>	5%
10-462-207 GUARDIAN INSURANCE	1,137	1,090	1,202	1,202	569	<u>1,202</u>	0%
10-462-523 DATA PROCESSING	-	-	-	-	-	<u>7,216</u>	100%
10-462-530 EDUCATION & TRAINING	575	95	850	605	406	<u>1,050</u>	42%
10-462-553 MISCELLANEOUS	8	56	250	250	108	<u>250</u>	0%
10-462-560 POSTAGE	644	426	650	650	101	<u>600</u>	-8%
10-462-565 PROF SRVCS - INTERPRETER	-	-	150	150	-	<u>150</u>	0%
10-462-590 SUPPLIES - OFFICE	330	1,123	2,000	2,245	488	<u>2,000</u>	-12%
10-462-599 TRAVEL-HOTEL/MEAL/MILEAGE	693	-	1,200	1,200	254	<u>2,300</u>	48%
10-462-600 TRAVEL-MONTHLY ALLOWANCE	5,000	5,000	5,000	5,000	2,083	<u>5,000</u>	0%
10-462-801 SALARIES-ELECTED OFFICIAL	49,389	49,466	50,839	50,839	23,735	<u>54,339</u>	6%
10-462-803 SALARIES - CLERICAL	64,390	64,572	66,363	66,363	30,983	<u>73,363</u>	10%
10-462-820 LONGEVITY	12,860	13,505	14,300	14,300	6,675	<u>12,260</u>	-17%
10-462-822 OVERTIME	-	-	-	-	-	-	0%
TOTAL JUSTICE OF THE PEACE PCT #2	<u>181,372</u>	<u>177,203</u>	<u>187,820</u>	<u>187,820</u>	<u>87,438</u>	<u>207,438</u>	<u>9%</u>

LEON COUNTY, TEXAS
 FY 2023 BUDGET
 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
 GENERAL FUND

JUDICIAL AND ELECTIONS	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
(464) JUSTICE OF THE PEACE PCT #4							
10-464-201 SOCIAL SECURITY TAXES	4,620	4,851	5,652	5,652	2,548	<u>5,938</u>	5%
10-464-203 WORKERS COMPENSATION	184	139	200	200	126	<u>200</u>	0%
10-464-204 UNEMPLOYMENT INSURANCE	10	15	38	38	3	<u>23</u>	-65%
10-464-205 RETIREMENT	4,306	4,589	5,242	5,242	2,403	<u>5,410</u>	3%
10-464-206 GROUP HOSPITAL INSURANCE	9,007	7,616	8,025	8,025	4,012	<u>8,449</u>	5%
10-464-207 GUARDIAN INSURANCE	336	322	401	401	168	<u>401</u>	0%
10-464-523 DATA PROCESSING	-	-	-	-	-	<u>7,217</u>	100%
10-464-530 EDUCATION & TRAINING	404	76	650	650	260	<u>1,000</u>	35%
10-464-553 MISCELLANEOUS	24	-	-	-	-	<u>200</u>	100%
10-464-560 POSTAGE	314	181	1,000	1,000	100	<u>800</u>	-25%
10-464-565 PROF SRVCS - INTERPRETER	-	-	100	100	-	<u>100</u>	0%
10-464-590 SUPPLIES - OFFICE	1,285	699	1,500	1,500	232	<u>1,500</u>	0%
10-464-599 TRAVEL-HOTEL/MEAL	125	-	600	600	55	<u>600</u>	0%
10-464-600 TRAVEL-MONTHLY ALLOWANCE	5,000	5,000	5,000	5,000	2,083	<u>5,000</u>	0%
10-464-801 SALARIES-ELECTED OFFICIAL	49,396	49,466	50,834	50,834	23,735	<u>54,339</u>	6%
10-464-813 SALARIES-PART TIME CLERICAL	4,410	8,886	15,000	15,000	4,706	<u>15,000</u>	0%
10-464-820 LONGEVITY	2,560	2,785	3,040	3,040	1,418	<u>3,280</u>	7%
10-464-822 OVERTIME	-	-	-	-	-	-	-
TOTAL JUSTICE OF THE PEACE PCT #4	<u>81,980</u>	<u>84,625</u>	<u>97,282</u>	<u>97,282</u>	<u>41,851</u>	<u>109,457</u>	<u>11%</u>

LEON COUNTY, TEXAS
FY 2023 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
GENERAL FUND

GENERAL ADMINISTRATION	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
(475) COUNTY ATTORNEY							
10-475-201 SOCIAL SECURITY TAXES	11,407	11,225	11,843	11,843	5,869	<u>12,415</u>	5%
10-475-203 WORKERS COMPENSATION	111	82	150	150	83	<u>250</u>	40%
10-475-204 UNEMPLOYMENT INSURANCE	97	71	82	82	17	<u>63</u>	-30%
10-475-205 RETIREMENT	11,603	11,255	11,781	11,781	5,882	<u>12,020</u>	2%
10-475-206 GROUP HOSPITAL INSURANCE	18,014	14,682	16,049	16,049	8,024	<u>16,898</u>	5%
10-475-207 GUARDIAN INSURANCE	802	740	801	801	401	<u>801</u>	0%
10-475-509 COMMUNICATIONS	989	1,047	1,100	1,100	813	<u>2,200</u>	50%
10-475-515 COPIER RENTAL	3,622	3,128	3,500	3,500	1,571	<u>4,000</u>	13%
10-475-523 DATA PROCESSING	11,103	19,947	9,000	15,450	7,183	<u>46,344</u>	67%
10-475-530 EDUCATION AND TRAINING	843	1,792	1,050	1,058	738	<u>1,250</u>	15%
10-475-553 MISCELLANEOUS	229	925	500	492	158	<u>300</u>	-64%
10-475-560 POSTAGE	305	329	750	750	159	<u>750</u>	0%
10-475-590 SUPPLIES - OFFICE	1,336	1,729	1,500	1,500	471	<u>1,500</u>	0%
10-475-599 TRAVEL-HOTEL/MEAL/MILEAGE	34	1,550	2,185	1,435	247	<u>2,000</u>	28%
10-475-801 SALARIES-ELECTED OFFICIAL	49,419	50,543	50,839	50,839	23,735	<u>54,339</u>	6%
10-475-803 SALARIES - CLERICAL	30,996	31,027	31,888	31,888	14,888	<u>35,388</u>	10%
10-475-812 SALARIES-STATE SUPPLEMENT	69,028	68,269	70,000	70,000	32,692	<u>70,000</u>	0%
10-475-820 LONGEVITY	1,600	1,734	2,080	2,080	969	<u>2,560</u>	19%
10-475-822 OVERTIME	34	-	-	-	-	-	-
TOTAL COUNTY ATTORNEY	<u>211,572</u>	<u>220,074</u>	<u>215,098</u>	<u>220,798</u>	<u>103,898</u>	<u>263,078</u>	<u>16%</u>

LEON COUNTY, TEXAS
FY 2023 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
GENERAL FUND

FINANCIAL ADMINISTRATION	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
(495) COUNTY AUDITOR							
10-495-201 SOCIAL SECURITY TAXES	12,685	12,625	13,501	13,501	6,618	<u>14,491</u>	7%
10-495-203 WORKERS COMPENSATION	367	278	400	400	252	<u>400</u>	0%
10-495-204 UNEMPLOYMENT INSURANCE	373	285	442	442	66	<u>284</u>	-56%
10-495-205 RETIREMENT	12,803	12,710	13,430	13,430	6,665	<u>14,113</u>	5%
10-495-206 GROUP HOSPITAL INSURANCE	35,965	30,463	32,097	32,097	16,048	<u>33,795</u>	5%
10-495-207 GUARDIAN INSURANCE	1,600	1,536	1,603	1,603	802	<u>1,603</u>	0%
10-495-509 COMMUNICATIONS	1,676	1,803	2,950	2,950	1,511	<u>4,210</u>	30%
10-495-515 COPIER RENTAL	2,481	2,596	2,500	2,500	.	<u>2,550</u>	2%
10-495-523 DATA PROCESSING	2,584	3,160	4,500	5,084	2,211	<u>25,373</u>	80%
10-495-530 EDUCATION & TRAINING	2,730	3,615	5,000	3,283	2,224	<u>5,500</u>	40%
10-495-553 MISCELLANEOUS	390	1,782	300	804	608	<u>2,750</u>	71%
10-495-560 POSTAGE	83	197	125	174	65	<u>200</u>	13%
10-495-590 SUPPLIES - OFFICE	2,257	1,769	2,500	2,480	1,881	<u>2,500</u>	1%
10-495-599 TRAVEL-HOTEL/MEAL/MILEAGE	1,573	649	4,000	4,573	948	<u>5,000</u>	9%
10-495-802 SALARIES - APPOINTED	63,686	63,794	65,564	65,564	30,610	<u>69,064</u>	5%
10-495-807 SALARIES - ADMINISTRATIVE	97,211	98,244	101,928	101,928	47,587	<u>112,527</u>	9%
10-495-820 LONGEVITY	5,680	6,782	7,780	7,780	3,628	<u>7,840</u>	1%
10-495-821 SALARY SUPPLEMENT	1,200	1,194	100	107	107		
10-495-822 OVERTIME	42	27	-	20	20		
TOTAL COUNTY AUDITOR	<u>245,388</u>	<u>243,509</u>	<u>258,720</u>	<u>258,720</u>	<u>121,851</u>	<u>302,200</u>	<u>14%</u>

LEON COUNTY, TEXAS
FY 2023 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
GENERAL FUND

FINANCIAL ADMINISTRATION	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
(497) COUNTY TREASURER							
10-497-201 SOCIAL SECURITY TAXES	6,717	6,589	7,628	7,628	3,586	<u>11,527</u>	34%
10-497-203 WORKERS COMPENSATION	275	209	300	300	189	<u>300</u>	0%
10-497-204 UNEMPLOYMENT INSURANCE	96	70	115	115	18	<u>140</u>	18%
10-497-205 RETIREMENT	7,317	7,076	7,588	7,588	3,869	<u>11,226</u>	32%
10-497-206 GROUP HOSPITAL INSURANCE	18,078	15,231	16,049	16,049	8,024	<u>16,898</u>	5%
10-497-207 GUARDIAN INSURANCE	804	768	801	801	401	<u>801</u>	0%
10-497-509 COMMUNICATIONS	1,219	1,071	1,750	1,747	779	<u>2,050</u>	15%
10-497-515 COPIER RENTAL	736	674	800	800	-	<u>740</u>	-8%
10-497-523 DATA PROCESSING	2,055	2,208	4,500	4,500	1,650	<u>24,200</u>	81%
10-497-530 EDUCATION & TRAINING	570	588	500	600	506	<u>600</u>	0%
10-497-553 MISCELLANEOUS	1,893	646	1,000	900	114	<u>250</u>	-260%
10-497-560 POSTAGE	2,417	2,883	3,100	3,100	91	<u>5,000</u>	38%
10-497-590 SUPPLIES - OFFICE	4,372	3,109	3,600	3,600	1,413	<u>3,800</u>	5%
10-497-599 TRAVEL-HOTEL/MEAL/MILEAGE	276	354	800	800	-	<u>1,060</u>	25%
10-497-655 HUMAN RESOURCES	5,283	4,616	5,500	5,500	1,912	<u>4,300</u>	-28%
10-497-801 SALARIES-ELECTED OFFICIAL	49,394	49,466	50,839	50,839	23,735	<u>54,339</u>	6%
10-497-803 SALARIES - CLERICAL	28,565	28,387	29,175	29,175	13,621	<u>37,000</u>	21%
10-497-813 SALARIES - PART TIME	15,314	13,056	16,000	16,000	9,317	<u>24,000</u>	33%
10-497-820 LONGEVITY	2,100	2,606	2,860	2,860	1,445	<u>2,820</u>	-1%
10-497-821 SALARY SUPPLEMENT	600	597	50	53	53	<u></u>	
10-497-822 OVERTIME	-	-	-	-	-	<u></u>	
TOTAL COUNTY TREASURER	<u>148,082</u>	<u>140,205</u>	<u>152,955</u>	<u>152,955</u>	<u>70,723</u>	<u>201,051</u>	<u>24%</u>

LEON COUNTY, TEXAS
FY 2023 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
GENERAL FUND

GENERAL ADMINISTRATION	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
(499) TAX ASSESSOR-COLLECTOR							
10-499-201 SOCIAL SECURITY TAXES	13,023	12,501	14,691	14,691	6,848	<u>17,028</u>	14%
10-499-203 WORKERS COMPENSATION	551	417	600	600	379	<u>700</u>	14%
10-499-204 UNEMPLOYMENT INSURANCE	306	218	277	277	53	<u>249</u>	-11%
10-499-205 RETIREMENT	14,107	13,627	14,614	14,614	7,440	<u>16,583</u>	12%
10-499-206 GROUP HOSPITAL INSURANCE	45,036	36,093	40,121	40,121	20,060	<u>42,244</u>	5%
10-499-207 GUARDIAN INSURANCE	2,004	1,820	2,003	2,003	1,002	<u>2,003</u>	0%
10-499-509 COMMUNICATIONS	1,157	1,294	1,500	1,500	573	<u>1,500</u>	0%
10-499-515 COPIER RENTAL	3,046	2,152	2,900	2,900	1,432	<u>2,900</u>	0%
10-499-530 EDUCATION AND TRAINING	449	1,031	800	800	628	<u>800</u>	0%
10-499-553 MISCELLANEOUS	1,314	-	500	-	-	-	
10-499-560 POSTAGE	5,535	1,238	5,500	4,881	2,684	<u>2,500</u>	-95%
10-499-565 PROFESSIONAL SERVICES	74,205	73,428	80,000	80,000	48,782	<u>85,000</u>	6%
10-499-590 SUPPLIES - OFFICE	4,836	3,932	3,366	3,366	705	<u>3,000</u>	-12%
10-499-599 TRAVEL-HOTEL/MEAL/MILEAGE	804	1,912	2,000	3,119	856	<u>2,000</u>	-56%
10-499-801 SALARIES-ELECTED OFFICIAL	49,408	49,466	50,839	50,839	23,735	<u>54,339</u>	6%
10-499-803 SALARIES - CLERICAL	121,228	120,463	123,151	123,151	57,496	<u>139,651</u>	12%
10-499-813 SALARIES - PART TIME	11,448	5,382	10,400	10,400	7,188	<u>19,604</u>	47%
10-499-820 LONGEVITY	6,300	6,927	7,640	7,640	3,563	<u>6,680</u>	-14%
10-499-821 SALARY SUPPLEMENT	-	-	-	-	-	-	
10-499-822 OVERTIME	-	-	-	-	-	-	
TOTAL TAX ASSESSOR-COLLECTOR	<u>354,756</u>	<u>331,902</u>	<u>360,902</u>	<u>360,902</u>	<u>183,424</u>	<u>396,781</u>	<u>9%</u>

LEON COUNTY, TEXAS
FY 2023 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
GENERAL FUND

GENERAL ADMINISTRATION	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
(S10) COUNTY COURTHOUSE & BUILDINGS							
10-510-201 SOCIAL SECURITY TAXES	6,132	4,406	5,079	5,079	2,573	<u>5,630</u>	10%
10-510-203 WORKERS COMPENSATION	2,040	1,622	2,300	2,300	1,437	<u>2,300</u>	0%
10-510-204 UNEMPLOYMENT INSURANCE	179	105	166	166	25	<u>110</u>	-51%
10-510-205 RETIREMENT	6,167	4,403	5,053	5,053	2,566	<u>5,483</u>	8%
10-510-206 GROUP HOSPITAL INSURANCE	18,014	10,263	16,049	16,049	7,021	<u>16,898</u>	5%
10-510-207 GUARDIAN INSURANCE	735	487	801	801	351	<u>801</u>	0%
10-510-504 CAPITAL OUTLAY	-	-	-	-	-	-	
10-510-506 CAPITAL OUTLAY - LAND	178,435	183,098	85,000	208,388	208,388	<u>70,000</u>	-198%
10-510-509 COMMUNICATIONS	335	169	1,000	988	519	<u>1,500</u>	34%
10-510-510 CMPTR SPPRT/SPPLS/LIC/SFTWRE	-	-	7,500	8,260	4,878	<u>8,260</u>	0%
10-510-523 DATA PROCESSING	161,076	171,612	225,000	225,000	101,970	<u>275,000</u>	18%
10-510-536 GAS, OIL & GREASE	1,352	1,711	2,000	2,850	1,445	<u>3,000</u>	5%
10-510-553 MISCELLANEOUS	110	621	450	214	208	<u>200</u>	
10-510-569 REPAIRS & MAINTENANCE - C/H & BLDGS	48,735	51,131	35,000	74,378	21,318	<u>65,000</u>	-14%
10-510-571 REPAIRS & MAINT - EQUIP	-	100	250	199	40	<u>250</u>	20%
10-510-573 REPAIRS & MAINT. - GROUNDS	2,039	5,753	2,500	2,650	885	<u>2,500</u>	-6%
10-510-575 REPAIRS & MAINT - VEH	121	722	250	300	159	<u>250</u>	-20%
10-510-601 UTILITIES	61,064	69,067	65,000	65,000	27,963	<u>70,000</u>	7%
10-510-811 SALARIES	77,054	55,750	64,691	64,691	30,202	<u>71,691</u>	10%
10-510-820 LONGEVITY	3,320	2,271	1,400	1,400	653	<u>1,900</u>	26%
10-510-821 SALARY SUPPLEMENT	300	298	25	27	27	-	
10-510-822 OVERTIME	17	655	-	2,810	610	<u>5,000</u>	44%
TOTAL CO. COURTHOUSE & BUILDINGS	<u>567,224</u>	<u>564,242</u>	<u>519,514</u>	<u>686,603</u>	<u>413,238</u>	<u>605,773</u>	-13%

LEON COUNTY, TEXAS
FY 2023 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
GENERAL FUND

PUBLIC ADMINISTRATION	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
(512) JUSTICE CENTER/SHERIFF'S OFFICE							
10-512-201 SOCIAL SECURITY TAXES	138,764	132,329	144,596	144,501	64,421	<u>166,773</u>	13%
10-512-203 WORKERS COMPENSATION	23,911	17,863	25,500	28,113	20,726	<u>40,000</u>	30%
10-512-204 UNEMPLOYMENT INSURANCE	3,981	2,924	4,557	1,942	619	<u>3,761</u>	48%
10-512-205 RETIREMENT	141,006	134,207	142,744	142,650	65,458	<u>161,397</u>	12%
10-512-206 GROUP HOSPITAL INSURANCE	378,302	299,252	361,088	301,057	132,404	<u>397,095</u>	24%
10-512-207 GUARDIAN INSURANCE	17,103	15,479	18,031	17,631	5,955	<u>18,832</u>	6%
10-512-504 CAPITAL OUTLAY	228,314	84,589	132,400	132,400	-	<u>198,000</u>	33%
10-512-506 CAPITAL OUTLAY LEASE (INTEREST)	-	11,216	13,459	13,459	6,729	<u>36,660</u>	63%
10-512-508 CAPITAL OUTLAY LEASE (PRINCIPAL)	-	110,314	72,623	72,623	36,311	<u>222,934</u>	67%
10-512-509 COMMUNICATIONS	28,981	29,679	40,520	31,220	18,167	<u>46,000</u>	32%
10-512-510 CMPTR SPVRT/SPPLS/LIC/SFTWRE	47,735	148,587	53,000	85,579	54,011	<u>90,000</u>	5%
10-512-512 K9 EXPENDITURES	605	123	1,200	1,200	124	<u>650</u>	-85%
10-512-515 COPIER RENTAL	9,276	9,052	8,000	8,000	2,890	<u>9,200</u>	13%
10-512-534 FOOD	-	1,861	2,000	800	150		
10-512-530 EDUCATION & TRAINING	87,491	94,086	90,000	91,500	53,845	<u>120,000</u>	24%
10-512-536 GAS, OIL & GREASE	75,244	90,108	90,000	95,360	48,278	<u>190,000</u>	50%
10-512-544 INMATE HEALTH CARE	82,814	82,016	95,000	95,000	42,035	<u>130,000</u>	27%
10-512-549 (LEOSE)EDUCATION/TRAINING	3,938	12,941	15,000	14,000	3,425	<u>13,500</u>	-4%
10-512-550 NEW HIRE/EMPL EXAMS	3,631	3,431	4,000	6,300	2,600	<u>5,000</u>	-26%
10-512-551 VICTIM EXAMS	-	-	2,200	1,600	-	<u>1,500</u>	-7%
10-512-553 MISCELLANEOUS	4,037	6,332	-	7,002	5,777	<u>5,000</u>	-40%
10-512-560 POSTAGE	1,092	1,146	1,800	1,800	611	<u>1,500</u>	-20%
10-512-564 PRISONER TRANSPORT	2,338	1,825	6,000	2,300	1,436	<u>4,000</u>	43%
10-512-570 REPAIRS & MAINT-BUILDINGS	14,338	18,981	10,000	18,511	6,773	<u>18,000</u>	-3%
10-512-571 REPAIRS & MAINT-EQUIPMENT	1,004	3,193	6,500	6,000	3,175	<u>6,500</u>	8%
10-512-573 REPAIRS & MAINT-GROUNDS	1,838	1,087	1,200	3,700	503	<u>4,200</u>	12%
10-512-575 REPAIRS & MAINT-VEHICLES	18,527	(15,037)	20,000	26,500	6,105	<u>26,000</u>	-2%
10-512-578 VEHICLE TOWING	435	1,108	1,500	1,500	350	<u>1,500</u>	0%
10-512-584 STAFF UNIFORMS	4,195	6,266	7,000	6,500	1,239	<u>7,000</u>	7%
10-512-585 SUPPLIES - INMATE	1,566	555	1,500	4,500	1,127	<u>5,500</u>	18%
10-512-586 SUPPLIES - JAIL	10,279	13,325	10,000	12,000	7,247	<u>13,000</u>	8%
10-512-588 SUPPLIES - KITCHEN	4,503	4,775	3,000	6,100	2,917	<u>5,000</u>	-22%
10-512-589 SUPPLIES - MEDICAL	168	-	-	-	-		
10-512-590 SUPPLIES - OFFICE	12,057	14,644	11,000	10,600	6,102	<u>11,000</u>	4%
10-512-591 SUPPLIES - PATROL	8,060	1,727	4,000	4,400	1,043	<u>4,000</u>	-10%
10-512-595 TIRES & TUBES	13,073	14,885	15,000	4,307	1,046	<u>10,000</u>	57%
10-512-599 TRAVEL-HOTEL/MEAL/MILEAGE	4,453	10,846	10,000	10,000	2,263	<u>10,000</u>	0%
10-512-600 TRAVEL - MONTHLY ALLOWANCE	14,400	14,400	14,400	14,400	6,000	<u>14,400</u>	0%
10-512-601 UTILITIES	32,826	45,715	39,000	39,000	20,879	<u>62,000</u>	37%
10-512-644 ESTRAY EXPENSE	4,569	3,919	5,000	4,000	22	<u>3,500</u>	-14%
10-512-657 OUT-OF-CNTY HOUSING (INMATES)	-	18,655	15,000	47,451	31,115	<u>90,000</u>	47%
10-512-801 SALARIES-ELECTED OFFICIAL	49,409	49,466	50,834	50,834	23,735	<u>54,339</u>	6%
10-512-803 SALARIES - CLERICAL	103,886	88,155	72,120	72,120	31,218	<u>80,153</u>	10%
10-512-805 SALARIES - DEPUTIES	583,200	559,319	599,666	589,666	256,103	<u>682,139</u>	14%
10-512-806 SALARIES - DISPATCHERS	230,434	233,043	264,674	261,674	109,352	<u>349,675</u>	25%
10-512-809 SALARIES - INVESTIGATORS	218,481	219,124	228,195	226,195	103,530	<u>297,695</u>	24%
10-512-810 SALARIES - JAILERS	408,617	381,577	433,182	384,816	140,647	<u>453,653</u>	15%
10-512-811 SALARIES - P/T JAILERS	-	-	-	915	915	<u>33,000</u>	97%
10-512-813 SALARIES - PART TIME - DEPUTY	50,164	25,756	30,000	30,000	14,492	<u>30,000</u>	0%
10-512-814 SALARIES - PART TIME - DISPATCHER	25,649	8,840	35,000	14,729	5,408	<u>35,000</u>	58%
10-512-816 SALARIES - CHIEF DEPUTY	44,647	44,844	46,114	46,114	21,529	<u>49,613</u>	7%
10-512-818 SALARIES - CIVIL PROCESSOR	41,238	41,518	42,617	42,617	19,896	<u>46,116</u>	8%
10-512-820 LONGEVITY	68,705	66,741	73,340	58,340	26,237	<u>55,020</u>	-6%
10-512-821 SALARY SUPPLEMENT	-	-	-	-	-		
10-512-822 OVERTIME	15,195	66,476	-	102,000	52,474	<u>25,000</u>	-308%
TOTAL JUSTICE CENTER/SHERIFF'S OFFICE	3,264,479	3,233,261	3,373,560	3,395,526	1,469,415	4,344,805	22%

LEON COUNTY, TEXAS
 FY 2023 BUDGET
 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
 GENERAL FUND

	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
PUBLIC ADMINISTRATION							
(522) SHERIFF'S OFFICE BOND FUND							
10-522-553 MISCELLANEOUS	-	-	100	100	-	100	0%
10-522-560 POSTAGE	-	-	-	-	-	-	-
TOTAL SHERIFF'S OFFICE BOND FUND	-	-	100	100	-	100	0%

LEON COUNTY, TEXAS
 FY 2023 BUDGET
 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
 GENERAL FUND

	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
PUBLIC SAFETY							
(532) BAIL BOND BOARD FUND							
10-532-530 EDUCATION & TRAINING	-	-	50	50	-	<u>50</u>	0%
10-532-553 MISCELLANEOUS	-	-	50	50	-	<u>50</u>	0%
10-532-560 POSTAGE	-	-	-	-	-	-	
10-532-599 TRAVEL-HOTEL/MEALS/MILEAGE	-	-	100	100	-	-	
TOTAL BAIL BOND BOARD FUND	-	-	<u>200</u>	<u>200</u>	-	<u>100</u>	-100%

This fund was established for the licensing fee received from a bail bondsmen and for the expenditures for monitoring local bail bondsmen under Section 1704.160, Texas Occupations Code.

LEON COUNTY, TEXAS
FY 2023 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
GENERAL FUND

	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
PUBLIC SAFETY							
(550) CONSTABLE #1 (PREVIOUSLY "CONSTABLES")							
10-550-201 SOCIAL SECURITY TAXES	2,137	500	518	518	234	817	37%
10-550-203 WORKERS COMPENSATION	1,842	458	700	700	539	667	-5%
10-550-205 RETIREMENT	2,192	523	515	515	257	796	35%
10-550-206 GROUP HOSPITAL INSURANCE	27,022	7,616	8,025	8,025	4,012	8,449	5%
10-550-207 GUARDIAN INSURANCE	1,202	384	401	401	200	401	0%
10-550-504 CAPITAL OUTLAY	8,645	-	-	-	-	-	-
10-550-509 COMMUNICATIONS	175	279	1,000	1,000	449	1,000	0%
10-550-530 EDUCATION AND TRAINING	-	125	250	250	50	300	17%
10-550-536 GAS, OIL & GREASE	126	336	2,800	2,800	451	2,800	0%
10-550-553 MISCELLANEOUS	-	555	-	-	-	-	-
10-550-560 POSTAGE	-	-	125	125	-	125	0%
10-550-575 REPAIRS & MAINT - VEHICLE	44	9	1,000	1,000	20	1,000	0%
10-550-590 SUPPLIES-OFFICE	104	710	250	250	-	250	0%
10-550-599 TRAVEL-HOTEL/MEAL/MILEAGE	-	76	250	250	-	1,000	75%
10-550-600 TRAVEL-MONTHLY ALLOWANCE	900	175	-	-	-	-	-
10-550-801 SALARIES-ELECTED OFFICIAL	19,619	6,377	6,763	6,763	3,157	10,263	34%
10-550-820 LONGEVITY	9,010	403	-	-	-	420	100%
TOTAL CONSTABLE #1	73,018	18,527	22,597	22,597	9,370	28,288	20%

LEON COUNTY, TEXAS
 FY 2023 BUDGET
 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
 GENERAL FUND

	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
PUBLIC SAFETY							
(552) CONSTABLE #2							
10-552-201 SOCIAL SECURITY TAXES	-	1,045	1,069	1,069	545	<u>1,336</u>	20%
10-552-203 WORKERS COMPENSATION	-	458	700	700	539	<u>667</u>	-5%
10-552-205 RETIREMENT	-	1,019	1,063	1,063	531	<u>1,323</u>	20%
10-552-206 GROUP HOSPITAL INSURANCE	-	7,616	8,025	8,025	4,012	<u>8,449</u>	5%
10-552-207 GUARDIAN INSURANCE	-	375	401	401	80	<u>401</u>	0%
10-552-509 COMMUNICATIONS	-	-	-	-	-		
10-552-530 EDUCATION AND TRAINING	-	-	250	250	-		
10-552-560 POSTAGE	-	-	125	125	-		
10-552-590 OFFICE SUPPLIES	-	-	100	100	-		
10-552-600 TRAVEL-MONTHLY ALLOWANCE	-	300	300	300	125	<u>300</u>	0%
10-552-801 SALARIES-ELECTED OFFICIAL	-	6,681	6,763	6,763	3,157	<u>10,263</u>	34%
10-552-820 LONGEVITY	-	7,160	7,200	7,200	3,363	<u>7,200</u>	0%
TOTAL CONSTABLE #2	-	<u>24,655</u>	<u>25,996</u>	<u>25,996</u>	<u>12,352</u>	<u>29,939</u>	13%

LEON COUNTY, TEXAS
FY 2023 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
GENERAL FUND

	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
PUBLIC SAFETY							
(554) CONSTABLE #4							
10-554-201 SOCIAL SECURITY TAXES	-	519	587	587	276	<u>872</u>	33%
10-554-203 WORKERS COMPENSATION	-	458	700	700	539	<u>667</u>	-5%
10-554-205 RETIREMENT	-	541	584	584	290	<u>827</u>	29%
10-554-206 GROUP HOSPITAL INSURANCE	-	7,616	8,025	8,025	4,012	<u>8,449</u>	5%
10-554-207 GUARDIAN INSURANCE	-	384	401	401	200	<u>401</u>	0%
10-554-504 CAPITAL OUTLAY	-	-	-	-	-	-	
10-554-509 COMMUNICATIONS	-	257	-	260	128	<u>315</u>	17%
10-554-530 EDUCATION AND TRAINING	-	-	250	250	-	<u>250</u>	0%
10-554-536 GAS, OIL & GREASE	-	36	2,800	2,540	-	<u>2,540</u>	0%
10-554-560 POSTAGE	-	-	125	125	-	<u>125</u>	0%
10-554-575 REPAIRS & MAINTENANCE - VEHICLE	-	-	1,000	1,000	-	<u>1,000</u>	0%
10-554-590 OFFICE SUPPLIES	-	-	100	100	87	<u>100</u>	0%
10-554-600 TRAVEL-MONTHLY ALLOWANCE	-	-	-	-	-	-	
10-554-801 SALARIES-ELECTED OFFICIAL	-	6,681	6,763	6,763	3,157	<u>10,263</u>	34%
10-554-820 LONGEVITY	-	656	900	900	419	<u>1,140</u>	21%
TOTAL CONSTABLE #4	-	<u>17,147</u>	<u>22,235</u>	<u>22,235</u>	<u>9,109</u>	<u>26,949</u>	17%

LEON COUNTY, TEXAS
 FY 2023 BUDGET
 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
 GENERAL FUND

PUBLIC SAFETY	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
(565) HIGHWAY PATROL							
10-565-201 SOCIAL SECURITY TAXES	2,630	2,658	2,921	2,921	1,360	<u>3,207</u>	9%
10-565-203 WORKERS COMPENSATION	92	70	100	100	63	<u>120</u>	17%
10-565-204 UNEMPLOYMENT INSURANCE	82	62	96	96	14	<u>63</u>	-52%
10-565-205 RETIREMENT	2,805	2,818	2,906	2,906	1,449	<u>3,123</u>	7%
10-565-206 GROUP HOSPITAL INSURANCE	9,007	7,616	8,025	8,025	4,012	<u>8,449</u>	5%
10-565-207 GUARDIAN INSURANCE	401	384	401	401	200	<u>401</u>	0%
10-565-509 COMMUNICATIONS	1,750	1,943	1,740	1,740	864	<u>1,740</u>	0%
10-565-510 CMPTR SPPRT/SPPLS/LIC/SFTWRE			152	152			
10-565-553 MISCELLANEOUS	1,154	1,109	1,000	1,000	571	<u>1,300</u>	23%
10-565-560 POSTAGE	11	64	65	65	55	<u>85</u>	24%
10-565-590 SUPPLIES - OFFICE	899	699	1,000	1,000	241	<u>1,275</u>	22%
10-565-601 UTILITIES	1,002	977	1,000	1,000	441	<u>1,000</u>	0%
10-565-803 SALARIES - CLERICAL	32,200	32,998	33,182	33,182	15,491	<u>36,681</u>	10%
10-565-820 LONGEVITY	4,520	4,734	5,000	5,000	2,334	<u>5,240</u>	5%
10-565-822 OVERTIME							
TOTAL HIGHWAY PATROL	<u>56,553</u>	<u>56,132</u>	<u>57,588</u>	<u>57,588</u>	<u>27,097</u>	<u>62,684</u>	<u>8%</u>

LEON COUNTY, TEXAS
FY 2023 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
GENERAL FUND

	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
PUBLIC SAFETY							
(566) LICENSE & WEIGHT (DPS)							
10-566-201 SOCIAL SECURITY TAXES	2,265	2,247	2,370	2,370	1,178	<u>2,655</u>	11%
10-566-203 WORKERS COMPENSATION	92	70	100	100	63	<u>100</u>	0%
10-566-204 UNEMPLOYMENT INSURANCE	66	50	78	78	12	<u>52</u>	-50%
10-566-205 RETIREMENT	2,261	2,237	2,357	2,357	1,175	<u>2,586</u>	9%
10-566-206 GROUP HOSPITAL INSURANCE	9,007	7,616	8,025	8,025	4,012	<u>8,449</u>	5%
10-566-207 GUARDIAN INSURANCE	401	384	401	401	200	<u>401</u>	0%
10-566-504 CAPITAL OUTLAY	-	-	-	-	-	<u>-</u>	
10-566-509 COMMUNICATIONS	741	763	800	800	296	<u>800</u>	0%
10-566-514 CONTRACTED SERVICES	1,750	1,000	2,000	2,000	800	<u>2,000</u>	0%
10-566-553 MISCELLANEOUS	130	-	-	-	-	<u>-</u>	
10-566-555 CABLE	-	-	-	520	329	<u>600</u>	
10-566-560 POSTAGE	64	48	75	75	70	<u>72</u>	-4%
10-566-572 REPAIRS & MAINT-DPS WEIGH STATION	2,208	1,284	1,900	1,900	774	<u>1,905</u>	0%
10-566-590 SUPPLIES - OFFICE	865	767	1,400	880	257	<u>880</u>	0%
10-566-601 UTILITIES	2,303	2,580	2,500	2,500	1,153	<u>3,000</u>	17%
10-566-803 SALARIES - CLERICAL	29,212	29,239	30,050	30,050	14,030	<u>33,550</u>	10%
10-566-820 LONGEVITY	440	676	920	920	428	<u>1,160</u>	21%
10-566-822 OVERTIME	-	-	-	-	-	<u>-</u>	
TOTAL LICENSE & WEIGHT (DPS)	51,805	48,961	52,976	52,976	24,777	58,210	9%

LEON COUNTY, TEXAS
 FY 2023 BUDGET
 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
 GENERAL FUND

PUBLIC SAFETY	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
(567) TEXAS RANGER							
10-567-509 COMMUNICATIONS	-	1,300	1,300	1,284	-	<u>100</u>	-1184%
10-567-553 MISCELLANEOUS	-	700	700	716	266	<u>1,000</u>	28%
10-567-555 CABLE	779	1,000	1,000	1,000	402	<u>840</u>	-19%
10-567-560 POSTAGE	94	100	100	100	64	<u>102</u>	2%
10-567-590 SUPPLIES	4,196	3,000	3,000	3,000	2,165	<u>4,158</u>	28%
TOTAL TEXAS RANGER	<u>5,069</u>	<u>6,100</u>	<u>6,100</u>	<u>6,100</u>	<u>2,897</u>	<u>6,200</u>	<u>2%</u>

LEON COUNTY, TEXAS
 FY 2023 BUDGET
 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
 GENERAL FUND

	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
PUBLIC SERVICE							
(630) HEALTH & WELFARE							
10-630-541 ADMINISTRATION	17,500	17,500	17,500	17,500	8,750	<u>17,500</u>	0%
10-630-542 INDIGENT HEALTH CARE	4,711	9,889	50,000	50,000	276	<u>50,000</u>	0%
10-630-543 CIHC FOR INMATES	23,168	23,042	50,000	50,000	6,014	<u>50,000</u>	0%
TOTAL HEALTH & WELFARE	<u>45,379</u>	<u>50,431</u>	<u>117,500</u>	<u>117,500</u>	<u>15,040</u>	<u>117,500</u>	0%

LEON COUNTY, TEXAS
FY 2023 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
GENERAL FUND

	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
PUBLIC SERVICE							
(665) TEXAS AGRILIFE EXTENSION SERVICE							
10-665-201 SOCIAL SECURITY TAXES	7,498	7,042	7,740	7,740	3,492	<u>8,733</u>	11%
10-665-203 WORKERS COMPENSATION	92	70	100	100	63	<u>120</u>	17%
10-665-204 UNEMPLOYMENT INSURANCE	218	159	741	741	30	<u>525</u>	-41%
10-665-205 RETIREMENT	2,327	2,296	2,418	2,418	1,206	<u>2,645</u>	9%
10-665-206 GROUP HOSPITAL INSURANCE	9,007	7,616	8,025	8,025	4,012	<u>8,449</u>	5%
10-665-207 GUARDIAN INSURANCE	401	384	401	401	200	<u>401</u>	0%
10-665-504 CAPITAL OUTLAY	-	-	-	-	-	-	-
10-665-509 COMMUNICATIONS	-	-	1,950	1,950	775	<u>2,200</u>	11%
10-665-510 CMPTR SPRT/SPPLS/LIC/SFTWRE	-	87	-	150	62	<u>150</u>	0%
10-665-515 COPIER RENTAL	6,877	7,414	7,440	7,440	2,291	<u>7,440</u>	0%
10-665-528 CONFERENCE TRAVEL-CEA-AG	401	191	1,250	415	366	<u>1,250</u>	67%
10-665-529 CONFERENCE TRAVEL-CEA-FCS	379	302	1,250	950	-	<u>1,250</u>	24%
10-665-530 CONFERENCE TRAVEL-4H	1,790	985	1,250	1,395	888	<u>1,250</u>	-12%
10-665-535 EDUCATION & TRAINING	1,218	859	1,000	1,012	653	<u>1,000</u>	-1%
10-665-536 GAS, OIL & GREASE	2,567	4,253	2,500	8,800	2,793	<u>5,000</u>	-76%
10-665-537 IN COUNTY TRAVEL-4-H AGENT	2,473	2,473	2,473	2,473	1,030	<u>2,473</u>	0%
10-665-538 IN COUNTY TRAVEL-CEA-AG	2,473	2,473	2,473	2,473	1,030	<u>2,473</u>	0%
10-665-539 IN COUNTY TRAVEL-CEA-FCS	2,473	2,267	2,473	2,473	618	<u>2,473</u>	0%
10-665-553 MISCELLANEOUS	840	570	-	657	650	-	-
10-665-560 POSTAGE	317	654	400	718	364	<u>400</u>	-80%
10-665-575 REPAIRS & MAINT - VEHICLE	932	524	1,000	3,115	2,051	<u>1,000</u>	-212%
10-665-577 SALARY - CEA-AG	14,069	14,069	14,491	14,491	6,038	<u>17,991</u>	19%
10-665-578 SALARY - CEA-FCS	14,069	12,896	14,491	14,346	3,623	<u>17,991</u>	20%
10-665-590 SUPPLIES - OFFICE	2,132	2,161	2,500	2,721	713	<u>2,500</u>	-9%
10-665-637 PROGRAMS/PROGRAM MATERIALS	826	459	1,060	573	417	<u>1,000</u>	43%
10-665-803 SALARIES - CLERICAL	29,516	29,549	30,369	30,369	14,178	<u>33,869</u>	10%
10-665-814 SALARIES - 4-H AGENT	30,823	30,823	31,748	31,748	13,228	<u>35,247</u>	10%
10-665-820 LONGEVITY	920	1,154	1,400	1,400	653	<u>1,640</u>	15%
10-665-821 SALARY SUPPLEMENT	1,260	1,225	105	105	70	-	-
10-665-822 OVERTIME	71	-	-	-	-	-	-
TOTAL TEXAS AGRILIFE EXT SERVICE	135,968	132,953	141,048	149,199	61,493	159,470	6%

LEON COUNTY, TEXAS
FY 2023 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
GENERAL FUND

PUBLIC SERVICE	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
(901) WASTE DISPOSAL - PCT #1							
10-901-201 SOCIAL SECURITY TAXES	1,540	1,531	1,645	1,645	485	<u>1,645</u>	0%
10-901-203 WORKERS COMPENSATION	401	299	425	425	288	<u>425</u>	0%
10-901-204 UNEMPLOYMENT INSURANCE	48	34	54	54	6	<u>32</u>	-69%
10-901-205 RETIREMENT	1,537	1,524	1,636	1,636	482	<u>1,602</u>	-2%
10-901-514C CONTRACTED SERVICES			-	325	300	<u>325</u>	0%
10-901-553 MISCELLANEOUS	4,572		-	-		<u>120</u>	100%
10-901-559 PARTS, REPAIRS & MAINT	305	2,984	4,800	4,650	558	<u>4,650</u>	0%
10-901-596 TRANSPORT CHARGES	81,015	72,618	75,500	75,500	23,479	<u>75,500</u>	0%
10-901-601 UTILITIES	500	559	600	600	196	<u>600</u>	0%
10-901-813 SALARIES - PART TIME	20,231	19,616	21,500	21,500	6,336	<u>21,500</u>	0%
TOTAL WASTE DISPOSAL - PCT #1	<u>110,149</u>	<u>99,165</u>	<u>106,160</u>	<u>106,335</u>	<u>32,131</u>	<u>106,399</u>	0%

**LEON COUNTY, TEXAS
FY 2023 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
GENERAL FUND**

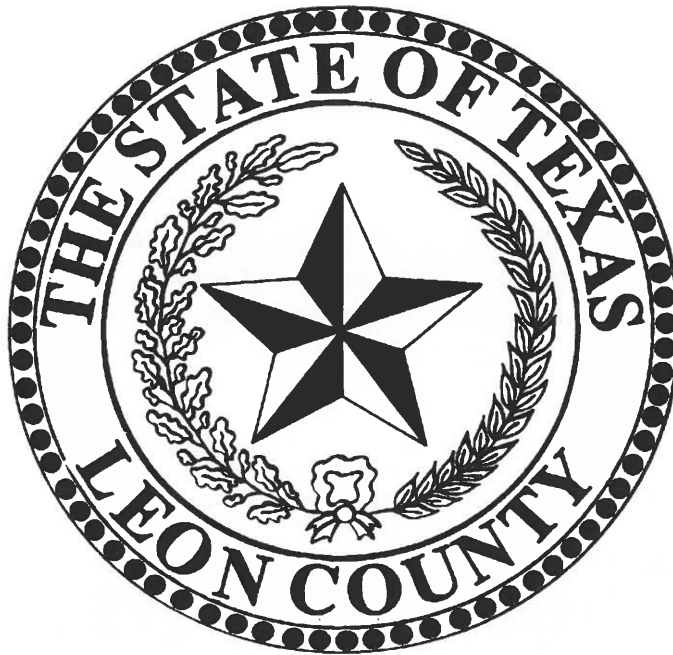
PUBLIC SERVICE	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
(903) WASTE DISPOSAL - PCT #3							
10-903-201 SOCIAL SECURITY TAXES	691	729	828	828	543	<u>951</u>	13%
10-903-203 WORKERS COMPENSATION	200	149	425	425	144	<u>250</u>	-70%
10-903-204 UNEMPLOYMENT INSURANCE	20	16	27	27	5	<u>21</u>	-29%
10-903-205 RETIREMENT	690	725	823	823	267	<u>926</u>	11%
10-903-206 GROUP HOSPITAL INSURANCE	-	-	-	-	-	-	
10-903-207 GUARDIAN INSURANCE	-	-	-	-	-	-	
10-903-514 CONTRACTED SERVICES	-	158	-	-	-	-	
10-903-553 MISCELLANEOUS	-	-	4,500	4,500	1,840	<u>2,500</u>	-80%
10-903-559 PARTS, REPAIRS & MAINT	824	195	-	-	-	-	
10-903-571 REP & MAINT - EQUIPMENT	-	2,912	3,500	3,500	135	<u>2,500</u>	-40%
10-903-596 TRANSPORT CHARGES	13,864	13,283	13,000	13,000	3,946	<u>13,000</u>	0%
10-903-601 UTILITIES	113	128	550	550	100	<u>550</u>	0%
10-903-813 SALARIES - PART TIME	9,038	9,351	10,816	10,816	3,240	<u>12,430</u>	13%
TOTAL WASTE DISPOSAL - PCT #3	<u>25,442</u>	<u>27,645</u>	<u>34,469</u>	<u>34,469</u>	<u>10,221</u>	<u>33,128</u>	-4%

LEON COUNTY, TEXAS
 FY 2023 BUDGET
 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
 GENERAL FUND

PUBLIC SERVICE	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
(904) WASTE DISPOSAL - PCT #4							
10-904-201 SOCIAL SECURITY TAXES	2,451	2,138	2,295	2,295	1,207	<u>3,060</u>	25%
10-904-203 WORKERS COMPENSATION	401	299	425	425	288	<u>425</u>	0%
10-904-204 UNEMPLOYMENT INSURANCE	71	47	75	75	13	<u>60</u>	-25%
10-904-205 RETIREMENT	2,446	2,128	2,283	2,283	1,201	<u>2,980</u>	23%
10-904-507 CAPITAL OUTLAY	-	-	-	-	-	-	
10-904-509 COMMUNICATIONS	-	-	-	-	-	<u>240</u>	100%
10-904-514 CONTRACTED SERVICES	-	245	-	2,900	2,734	<u>5,000</u>	42%
10-904-553 MISCELLANEOUS	-	-	-	-	-	-	
10-904-554 MOWING	400	100	200	200	-	<u>-</u>	
10-904-559 PARTS, REPAIRS & MAINT	163	-	200	200	-	<u>200</u>	0%
10-904-571 REP & MAINT - EQUIPMENT	10,308	14,402	13,000	10,100	2,040	<u>13,400</u>	25%
10-904-596 TRANSPORT CHGS-FLYNN/MARQ	121,686	123,673	110,000	110,000	42,370	<u>135,000</u>	19%
10-904-601 UTILITIES	630	610	400	400	214	<u>400</u>	0%
10-904-813 SALARIES - PART TIME	32,025	27,530	30,000	30,000	15,776	<u>40,000</u>	25%
TOTAL WASTE DISPOSAL - PCT #4	<u>170,580</u>	<u>171,172</u>	<u>158,878</u>	<u>158,878</u>	<u>65,842</u>	<u>200,765</u>	21%

**LEON COUNTY, TEXAS
 FYE 2023 BUDGET
 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
 SPECIAL FUNDS**

	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
TOWERS (FUND 60)							
(300) REVENUES							
60-300-352 TRANSFER IN - COUNTY	44,741	11,395	20,000	20,000	10,000	105,000	81%
TOTAL REVENUE	44,741	11,395	20,000	20,000	10,000	105,000	81%
(406) EXPENDITURES							
60-406-504 CAPITAL OUTLAY	22,224	-	-	-	-	85,000	
60-406-552 PROFESSIONAL SERVICES	1,395	-	-	-	-	-	
60-406-561 TOWER - CENTERVILLE EXP	12,127	9,388	14,400	14,400	4,269	15,000	4%
60-406-562 TOWER - RIVER EXP	11	10	1,000	1,000	-	1,000	0%
60-406-563 TOWER - FLO EXP	398	1,126	1,600	1,600	177	1,000	-60%
60-406-564 TOWER - FLYNN EXP	54	14	1,000	1,000	46	1,000	0%
60-406-565 TOWER - NORMANGEE PARK EXP	7,385	506	1,000	1,000	228	1,000	0%
60-406-566 TOWER - OAKWOOD EXP	429	352	1,000	1,000	425	1,000	0%
60-406-567 TOWER - CTY OF CVILLE EXP	718	-	-	-	-	-	
TOTAL EXPENDITURES	44,741	11,395	20,000	20,000	5,146	105,000	81%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(0)	(0)	-	-	-	-	



SPECIAL REVENUE

The **Special Revenue Funds** are used to account for financial activity related to revenues and expenditures that are specifically the result of State legislative action. Each fund has established perimeters as to how revenues collected may be used, and the level of authority and control that Commissioners' Court may or may not have with regards to the funds. Fund accounting, therefore provides current as well as historic accountability. While the County anticipates that the funds available will be expended during the current period, it is not uncommon that funds will remain at the end of the fiscal period (fund balance). All funds remaining at year-end are appropriated to serve the next fiscal years' budget needs.

LEON COUNTY, TEXAS
 FY 2023 BUDGET
 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
 CAPITAL PROJECTS FUND

	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
LEON COUNTY CAPITAL PROJECTS (DS) FUND:							
(300) REVENUE							
12-300-330 OTHER REVENUE	-	-	-	-	-	2,455,000	100%
TOTAL REVENUE	-	-	-	-	-	2,455,000	100%
(400) EXPENDITURES							
12-400-731 COMPUTER WRKSTN REPLACEMENTS	-	-	-	-	-	182,129	100%
12-400-732 MERAKI HARDWARE/LICENSING	-	-	-	-	-	25,287	100%
12-400-733 FENDING PROJECTS	-	-	-	-	-	63,000	100%
12-400-734 C'VILLE TWR SHELTER EXPENDITURES	-	-	-	-	-	95,000	100%
12-400-735 C'VILLE TOWER EQUIPMENT	-	-	-	-	-	88,000	100%
12-400-736 FORESTRY 1/4 TRACTOR	-	-	-	-	-	187,000	100%
12-400-737 1913 JAIL RENOVATION (WEST WINDOWS)	-	-	-	-	-	17,584	100%
12-400-738 1913 JAIL (MASONRY)	-	-	-	-	-	133,000	100%
12-400-739 JUSTICE CENTER - CAMERA SYSTEM	-	-	-	-	-	56,000	100%
12-400-740 EXPO CENTER - CAMERA SYSTEM	-	-	-	-	-	40,000	100%
12-400-741 EXPO CENTER - HORSE SHED/STALL ADD	-	-	-	-	-	200,000	100%
12-400-742 R&B PCT 1 - ROAD PROJECTS	-	-	-	-	-	338,268	100%
12-400-743 R&B PCT 2 - ROAD PROJECTS	-	-	-	-	-	338,268	100%
12-400-744 R&B PCT 3 - ROAD PROJECTS	-	-	-	-	-	353,196	100%
12-400-745 R&B PCT 4 - ROAD PROJECTS	-	-	-	-	-	338,268	100%
14-435-611 TRANSFER OUT	-	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-	2,455,000	100%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	-	-	-	-	-	-

LEON COUNTY, TEXAS
 FY 2023 BUDGET
 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
 DEBT SERVICE FUND

	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
LEON COUNTY DEBT SERVICE FUND:							
(303) REVENUE							
13-303-301 DELINQUENT PROPERTY TAXES	-	-	-	-	-	-	
13-303-302 CURRENT AD VALOREM TAXES	-	-	-	-	-	1,403,626	100%
13-303-328 PAYMENT IN LIEU OF TAXES	-	-	-	-	-	-	
13-303-329 INTEREST EARNED	-	-	-	-	-	-	
13-303-330 OTHER REVENUE	-	-	-	-	-	-	
13-303-392 AD VALOREM PENALTY & INTEREST	-	-	-	-	-	-	
TOTAL REVENUE	-	-	-	-	-	1,403,626	100%
(422) EXPENDITURES							
13-422-506 PRINCIPAL EXP	-	-	-	-	-	1,275,125	100%
13-422-508 INTEREST EXP	-	-	-	-	-	36,896	100%
13-422-553 MISCELLANEOUS EXP	-	-	-	-	-	-	
TOTAL EXPENDITURES	-	-	-	-	-	1,312,021	100%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	-	-	-	-	91,605	

**LEON COUNTY, TEXAS
FY 2023 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
SPECIAL FUNDS**

	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
LEON COUNTY SHERIFF'S OFFICE (FUND 14):							
(300) REVENUE							
14-300-329 INTEREST REVENUE	-	403	100	100	-	<u>400</u>	75%
14-300-352 TRANSFERS IN	-	-	-	-	-	<u> </u>	
14-300-356 DRUG SEIZURES	-	-	-	-	-	<u> </u>	
14-300-357 FEDERAL FORFEITS	-	-	-	-	-	<u> </u>	
14-300-358 DRUG TRUST	-	-	-	-	-	<u> </u>	
14-300-359 RESERVE OFFICERS	500	500	-	-	-	<u> </u>	
14-300-397 LCSO EVIDENCE SEIZURE	-	1,088	-	-	-	<u> </u>	
14-300-450 DRUG DOG/K-9 DONATIONS	-	-	-	-	-	<u> </u>	
14-300-553 MISC REVENUE	-	-	-	-	-	<u> </u>	
TOTAL REVENUE	<u>500</u>	<u>1,991</u>	<u>100</u>	<u>100</u>	<u>-</u>	<u>400</u>	75%
(435) EXPENDITURES							
14-435-526 DRUG DOG EXPENSE	-	-	-	-	-	<u> </u>	
14-435-553 MISCELLANEOUS	-	-	20,418	20,418	-	<u>21,409</u>	5%
14-435-602 VET EXPENSE	-	-	-	-	-	<u> </u>	
14-435-610 RESERVE OFFICER EXPENSES	-	-	100	100	-	<u>100</u>	0%
14-435-611 TRANSFER OUT	3,856	-	-	-	-	<u> </u>	
TOTAL EXPENDITURES	<u>3,856</u>	<u>-</u>	<u>20,518</u>	<u>-</u>	<u>-</u>	<u>21,509</u>	
EST. BUDGETED USES OF FUND BALANCE	<u>3,356</u>	<u>-</u>	<u>20,418</u>	<u>-</u>	<u>-</u>	<u>21,109</u>	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	<u>-</u>	<u>1,991</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	

**LEON COUNTY, TEXAS
FY 2023 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
SPECIAL FUNDS**

	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
LAW LIBRARY (FUND 15)							
(300) REVENUE							
15-300-352 TRANSFER IN	-	-	-	-	-	-	
15-300-360 DISTRICT COURT FEES	5,285	6,720	5,000	5,000	2,100	<u>3,100</u>	-61%
15-300-361 COUNTY COURT FEES	3,655	3,710	3,000	3,000	1,610	<u>2,000</u>	-50%
15-300-553 MISC REVENUE	-	-	-	-	-	<u>-</u>	
TOTAL REVENUE	<u>8,940</u>	<u>10,430</u>	<u>8,000</u>	<u>8,000</u>	<u>3,710</u>	<u>5,100</u>	-57%
(400) EXPENDITURES							
15-400-504 CAPITAL OUTLAY -WEB LAW	3,204	3,204	7,750	7,750	1,353	<u>5,000</u>	-55%
15-400-553 MISCELLANEOUS	-	-	250	250	-	<u>100</u>	-150%
TOTAL EXPENDITURES	<u>3,204</u>	<u>3,204</u>	<u>8,000</u>	<u>8,000</u>	<u>1,353</u>	<u>5,100</u>	-57%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	<u>5,736</u>	<u>7,226</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	

The County and District courts assess a \$20.00 Law Library fee for each civil case filed in the County and District Courts. The fee is collected by the County and District Clerks. Funds are deposited into the County Law Library Fund to maintain and furnish a law library for the County. The funds collected are restricted for the use of the law library under Section 323.023, Texas Local Government Code.

Funding is restricted by both State statute and Commissioners' Court.

**LEON COUNTY, TEXAS
FY 2023 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
SPECIAL FUNDS**

	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
JUVENILE PROBATION (FUND 16)							
(300) REVENUE							
16-300-330 OTHER REVENUE	15,620	6,225	-	-	-		
16-300-362 COUNTY MATCH - JUV PROB	54,282	51,388	61,630	61,630	55,000	<u>70,539</u>	13%
TOTAL REVENUE	<u>69,902</u>	<u>57,613</u>	<u>61,630</u>	<u>61,630</u>	<u>55,000</u>	<u>70,539</u>	<u>13%</u>
(430) EXPENDITURES							
16-430-201 SOCIAL SECURITY TAXES	6,301	6,267	6,331	6,331	3,116	<u>6,847</u>	8%
16-430-203 WORKERS COMPENSATION	656	491	575	575	427	<u>500</u>	-15%
16-430-204 UNEMPLOYMENT INSURANCE	182	141	145	145	30	<u>224</u>	35%
16-430-205 RETIREMENT	5,131	5,296	4,970	4,970	2,590	<u>6,668</u>	25%
16-430-206 GROUP HOSPITAL INSURANCE	9,007	7,616	8,184	8,184	4,012	<u>8,827</u>	7%
16-430-207 GROUP LIFE INSURANCE	401	384	420	420	195	<u>441</u>	5%
16-430-509 COMMUNICATIONS	1,381	1,358	1,400	1,400	833	<u>1,500</u>	7%
16-430-524 DETENTION SERVICES	-	16,065	1,000	5,128	18,318	<u>1,000</u>	-413%
16-430-530 EDUCATION AND TRAINING	492	1,116	1,000	1,000	621	<u>1,000</u>	0%
16-430-553 MISCELLANEOUS	(1,994)	468	100	100	92	<u>500</u>	80%
16-430-560 POSTAGE	101	64	94	94	100	<u>94</u>	0%
16-430-565 PROFESSIONAL SERVICES	-	-	1,000	1,000	679	<u>1,000</u>	0%
16-430-571 MAINTENANCE/REPAIRS-EQUIP	-	-	100	-	-	<u>100</u>	100%
16-430-576 RESIDENTIAL SERVICES	2,962	-	3,500	3,500	6,218	<u>2,000</u>	-75%
16-430-590 SUPPLIES - OFFICE	979	277	100	200	-	<u>300</u>	33%
16-430-599 TRAVEL-HTL/MEAL/MLG/GAS	1,625	334	3,000	3,000	450	<u>3,000</u>	0%
16-430-600 TRAVEL-MONTHLY ALLOWANCE	15,600	14,400	14,400	14,400	6,000	<u>14,400</u>	0%
16-430-611 TRANSFER OUT	-	-	-	-	-		
16-430-802 SALARIES	-	136	1,591	1,591	-	<u>5,178</u>	69%
16-430-813 SALARIES - PART TIME	13,343	15,420	12,000	12,000	5,850	<u>15,000</u>	20%
16-430-820 LONGEVITY	(155)	1,492	1,720	1,720	803	<u>1,960</u>	12%
16-430-822 OVERTIME	-	-	-	-	-		
TOTAL EXPENDITURES	<u>56,013</u>	<u>71,323</u>	<u>61,630</u>	<u>65,758</u>	<u>50,333</u>	<u>70,539</u>	<u>7%</u>
EST. BUDGETED USES OF FUND BALANCE	-	13,711	179	-			
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	<u>13,890</u>	<u>0</u>	<u>179</u>	<u>-</u>	<u>-</u>	<u>-</u>	

**FY 2023 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
SPECIAL FUNDS**

	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
COURTHOUSE SECURITY (FUND 17)							
(300) REVENUES							
17-300-310 SECURITY FEES-COUNTY CLRK	6,168	7,500	6,000	6,000	3,976	<u>7,500</u>	20%
17-300-311 SECURITY FEES-DISTRICT CLERK	1,476	2,068	1,600	1,600	889	<u>1,700</u>	6%
17-300-312 SECURITY FEES-JP, PCT #1	1,764	1,938	1,700	1,700	481	<u>1,000</u>	-70%
17-300-313 SECURITY FEES-JP, PCT #2	4,699	3,696	3,000	3,000	1,463	<u>2,900</u>	-3%
17-300-314 SECURITY FEES-JP, PCT #4	1,012	1,018	1,000	1,000	320	<u>650</u>	-54%
17-300-330 OTHER REVENUE	178	38	-	-	30		
17-300-352 TRANSFER IN - COUNTY	87,938	81,898	92,845	92,845	50,000	<u>109,126</u>	15%
17-300-362 COUNTY MATCH - CTHS SECURITY	-	-	-	-	-		
17-300-368 BAILIFF FEES-DISTRICT CRT	210	430	200	200	120	<u>200</u>	
TOTAL REVENUE	103,444	98,586	106,345	106,345	57,279	123,076	14%
(404) EXPENDITURES							
17-404-201 SOCIAL SECURITY TAXES	6,051	5,854	6,393	6,488	3,089	<u>6,902</u>	6%
17-404-203 WORKERS COMPENSATION	1,228	917	1,400	1,464	1,078	<u>1,400</u>	-5%
17-404-204 UNEMPLOYMENT INSURANCE	178	132	209	148	32	<u>136</u>	-9%
17-404-205 RETIREMENT	6,118	5,897	6,359	6,453	3,099	<u>6,721</u>	4%
17-404-206 GROUP HOSPITAL INSURANCE	9,007	7,616	8,025	16,048	7,690	<u>16,898</u>	5%
17-404-207 GUARDIAN INSURANCE	644	584	401	801	323	<u>801</u>	0%
17-404-805 SALARIES	79,558	76,390	81,838	81,838	37,993	<u>88,838</u>	8%
17-404-820 LONGEVITY	660	1,196	1,720	3,220	1,371	<u>1,380</u>	-133%
17-404-821 SALARY SUPPLEMENT	-	-	-	-	-		
17-404-822 OVERTIME	-	-	-	57	-		
TOTAL EXPENDITURES	103,444	98,586	106,345	116,517	54,675	123,076	5%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	-	-	-	-	-	

The county collects a \$3.00 fee for each civil or misdemeanor case filed in a Court for the purpose of funding the operational cost of providing adequate court security (Code of Criminal Procedure 102.107)

An additional \$5.00 fee is charged on the conviction of a felon in District Court criminal cases. The fee collected is used to provide funding to the operational cost of providing adequate courthouse security.

The County collects a \$4.00 fee for each misdemeanor case filed in a Justice of the Peace for the purpose of funding the operational cost of providing adequate court security (Code of Criminal Procedures §102.107) for justice courts located outside of the county courthouse.

Funding is restricted by both State statute and Commissioners' Court.

**LEON COUNTY, TEXAS
FY 2023 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
SPECIAL FUNDS**

	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
JUSTICE COURT ASSIST. AND TECH. FUND (FUND 18)							
(300) REVENUES							
18-300-329 INTEREST EARNINGS	-	-	-	-	-	-	
18-300-352 TRANSFERS IN	-	18,816	13,000	13,000	9,000	<u>38,450</u>	66%
18-300-369 TECHNOLOGY FEES	7,713	6,552	5,500	5,500	2,159	<u>4,000</u>	-38%
18-300-370 DUE FROM OTHER FUNDS							
TOTAL REVENUE	<u>7,713</u>	<u>25,367</u>	<u>18,500</u>	<u>18,500</u>	<u>11,159</u>	<u>42,450</u>	<u>56%</u>
(400) EXPENDITURES							
18-400-594 TECHNOLOGY FEES	16,007	41,669	18,500	21,500	11,294	<u>42,450</u>	49%
TOTAL EXPENDITURES	<u>16,007</u>	<u>41,669</u>	<u>18,500</u>	<u>21,500</u>	<u>11,294</u>	<u>42,450</u>	<u>49%</u>
ESTIMATED BUDGETED USE OF FUND BALANCE	<u>8,294</u>	<u>16,301</u>	-	-	-		
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	<u>(0)</u>	<u>(0)</u>	-	-	-		

The Justices of the Peace collect a \$4.00 fee on all misdemeanor convictions. The fee is to be used by the Justices of the Peace for technology related expenditures. (Article 102.0173, Texas Code of Criminal Procedures)

**LEON COUNTY, TEXAS
 FY 2023 BUDGET
 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
 SPECIAL FUNDS**

	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
JUVENILE PROBATION TITLE IV E FUND (FUND 19)							
(300) REVENUES							
19-300-329 INTEREST EARNINGS	-	662	275	275	-	<u>500</u>	45%
TOTAL REVENUE	-	662	275	275	-	<u>500</u>	45%
(430) EXPENDITURES							
19-430-553 MISCELLANEOUS	-	-	30,426	30,426	-	<u>31,088</u>	2%
TOTAL EXPENDITURES	-	-	30,426	30,426	-	<u>31,088</u>	2%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	<u>30,588</u>	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	662	-	-	-	-	

**LEON COUNTY, TEXAS
FY 2023 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
SPECIAL FUNDS**

	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
HOTEL OCCUPANCY TAX ACCOUNT (FUND 21)							
(300) REVENUES							
21-300-329 INTEREST EARNINGS	-	5,686	3,000	3,000	-	-	
21-300-417 HOTEL OCCUPANCY TAX	75,210	83,550	75,000	75,000	30,144	<u>60,000</u>	-25%
21-300-553 MISC REVENUE	-	16	-	-	-	-	
TOTAL REVENUE	<u>75,210</u>	<u>89,252</u>	<u>78,000</u>	<u>78,000</u>	<u>30,144</u>	<u>60,000</u>	-30%
(400) EXPENDITURES							
21-400-611 TRANSFER OUT	-	110,459	170,296	70,296	55,843	-	
21-400-643 ECONOMIC STIMULUS	2,143	1,999	4,000	4,000	685	<u>2,500</u>	-60%
TOTAL EXPENDITURES	<u>169,315</u>	<u>133,572</u>	<u>174,296</u>	<u>174,296</u>	<u>156,528</u>	<u>264,296</u>	34%
(455) EXPENDITURES							
21-455-611 TRANSFER OUT	167,172	21,114	-	100,000	100,000	<u>261,796</u>	62%
TOTAL EXPENDITURES	<u>169,315</u>	<u>133,572</u>	<u>174,296</u>	<u>174,296</u>	<u>156,528</u>	<u>264,296</u>	34%
EST. BUDGETED USES OF FUND BALANCE	94,104	44,320	96,296	-	-	<u>204,296</u>	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	<u>(1)</u>	-	-	-	-	-	

The Tax Code Section §352.002(a) allows for the County to adopt a resolution imposing a two percent tax on a person who pays for the use of a room that is a hotel/motel in Leon County. The money in the fund is to be used in part on marketing projects that directly promote tourism, hotel, and convention activity. The funds will also be used to fund capital improvements, maintenance and operations as well as marketing operations at the Leon County Expo Center.

Funding and expenditures are restricted by both State statute and Commissioners' Court.

LEON COUNTY, TEXAS
FY 2023 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023

SPECIAL FUNDS

	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
ELECTIONS ADMINISTRATION (FUND 22)							
(300) REVENUES							
22-300-330 OTHER REVENUE	146	-	-	-	-	-	
22-300-352 TRANSFER IN - COUNTY	112,872	103,874	147,173	147,173	75,000	<u>255,728</u>	42%
22-300-362 ELECTION - CO MATCH	-	-	-	-	-	-	
22-300-411 PROGRAM INCOME	19,484	17,188	15,545	15,545	19,476	<u>10,602</u>	-47%
22-300-412 CHAPTER 19 FUNDS	-	-	-	-	-	-	
22-300-553 MISC REVENUE	-	-	-	-	-	-	
TOTAL REVENUE	132,501	121,062	162,718	162,718	94,476	266,330	39%
(490) EXPENDITURES							
22-490-201 SOCIAL SECURITY TAXES	4,279	4,252	5,965	5,965	2,485	<u>6,677</u>	11%
22-490-203 WORKERS COMPENSATION	184	139	200	200	126	<u>200</u>	0%
22-490-204 UNEMPLOYMENT INSURANCE	133	108	143	143	21	<u>99</u>	-44%
22-490-205 RETIREMENT	4,440	4,166	4,335	4,335	2,424	<u>4,938</u>	12%
22-490-206 GROUP HOSPITAL INSURANCE	9,007	7,616	8,025	8,025	4,012	<u>8,449</u>	5%
22-490-207 GUARDIAN INSURANCE	401	384	401	401	200	<u>401</u>	0%
22-490-506 CAPITAL OUTLAY - LEASE PRINCIPAL	-	-	-	-	-	<u>72,468</u>	100%
22-490-507 CAPITAL OUTLAY	-	-	-	-	-	-	
22-490-508 CAPTIAL OUTLAY - LEASE INTEREST	-	-	-	-	-	<u>4,666</u>	100%
22-490-509 COMMUNICATIONS	309	441	1,265	1,263	492	<u>1,800</u>	30%
22-490-523 DATA PROCESSING	12,582	29,539	32,000	24,188	10,882	<u>32,000</u>	24%
22-490-527 DUES & SUBSCRIPTIONS	7,326	1,216	16,650	14,747	9,435	<u>26,208</u>	44%
22-490-530 EDUCATION AND TRAINING	1,030	774	1,500	267	200	<u>1,500</u>	82%
22-490-553 MISCELLANEOUS	4,167	-	-	178	-	<u>130</u>	-37%
22-490-560 POSTAGE	5,330	94	5,330	6,523	5,121	<u>5,330</u>	-22%
22-490-567 RENT - COMMUNITY CENTERS	325	225	325	550	275	<u>225</u>	-144%
22-490-590 SUPPLIES - OFFICE	1,329	388	2,000	3,000	291	<u>2,000</u>	-50%
22-490-599 TRAVEL - HOTEL/MEALS/MILEAGE	1,134	-	1,500	500	104	<u>1,500</u>	67%
22-490-604 VOTER REGISTRATION EXPENSE	816	55	2,000	2,000	876	<u>2,000</u>	0%
22-490-611 TRANSFER OUT	-	-	-	2,575	-	-	
22-490-631 SUPPLIES - ELECTIONS	4,292	732	3,500	8,000	1,402	<u>4,000</u>	-100%
22-490-807 SALARIES - ADMINISTRATIVE	35,385	35,314	36,364	36,364	16,977	<u>39,864</u>	9%
22-490-808 SALARIES - ELECTIONS	16,773	15,275	21,000	24,956	15,579	<u>21,000</u>	-19%
22-490-813 SALARIES - PART TIME	14,146	12,137	16,000	21,000	8,891	<u>22,000</u>	5%
22-490-820 LONGEVITY	3,700	3,918	4,180	4,180	1,951	<u>4,420</u>	5%
22-490-821 SALARY SUPPLEMENT	420	418	35	37	37	-	
22-490-822 OVERTIME	4,993	3,872	-	4,852	2,852	<u>4,455</u>	-9%
TOTAL EXPENDITURES	132,501	121,062	162,718	174,249	84,634	266,330	35%
EST. BUDGETED USES OF FUND BALANCE	(449)	-	-	-	-	-	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(449)	-	-	-	-	-	

**LEON COUNTY, TEXAS
FY 2023 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
SPECIAL FUNDS**

	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
CHAPTER 19 ELECTION FUNDS (FUND 23)							
(300) REVENUES							
23-300-412 CH 19 STATE REIMBURSEMENT FUNDS	1,480	1,708	4,400	4,400	-	<u>4,200</u>	-5%
23-300-413 CARES ACT SUB GRANT	3,493	-	-	-	-	<u>-</u>	
TOTAL REVENUE	<u>4,973</u>	<u>1,708</u>	<u>4,400</u>	<u>4,400</u>	<u>-</u>	<u>4,200</u>	<u>-5%</u>
(491) EXPENDITURES							
23-491-530 EDUCATION & TRAINING	512	150	-	-	-	<u>-</u>	
23-491-594 TECHNOLOGY EXPENSE	-	-	4,400	4,400	1,548	<u>4,200</u>	-5%
23-491-599 TRAVEL - HOTEL/MEAL/MILEAGE	212	-	-	-	-	<u>-</u>	
23-491-604 VOTER REGISTRATION EXPENSE	700	-	-	-	-	<u>-</u>	
23-491-606 STATE PAYOUT	-	809	-	-	-	<u>-</u>	
23-491-611 TRANSFER OUT	56	-	-	-	-	<u>-</u>	
23-491-629 CARES ACT SUB GRANT MATCH	1,338	1,346	-	-	-	<u>-</u>	
TOTAL EXPENDITURES	<u>2,818</u>	<u>2,305</u>	<u>4,400</u>	<u>4,400</u>	<u>1,548</u>	<u>4,200</u>	<u>-5%</u>
EST. BUDGETED USES OF FUND BALANCE	-	597	-	-	-	<u>-</u>	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	<u>2,155</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	

**LEON COUNTY, TEXAS
FY 2023 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
SPECIAL FUNDS**

	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
LEON COUNTY VETERAN SERVICE FUND (FUND 24)							
(300) REVENUES							
24-300-330 OTHER REVENUE	-	-	-	-	-	-	
24-300-352 TRANSFER IN - COUNTY	7,039	6,500	8,553	8,553	5,500	<u>10,507</u>	19%
24-300-362 COUNTY MATCH - VETERANS	-	-	-	-	-	-	
24-300-404 VET PRGRMS BABY SHOWER DONATIONS	-	-	-	-	-	-	
24-300-414 VET PRGRMS TOY DRIVE DONATIONS	-	-	-	-	-	-	
24-300-424 VETERANS PROGRAMS DONATIONS	-	-	-	-	-	-	
24-300-553 MISC REVENUE	-	-	-	-	-	-	
TOTAL REVENUE	7,039	6,500	8,553	8,553	5,500	10,507	19%
(498) EXPENDITURES							
24-498-201 SOCIAL SECURITY	393	337	368	368	172	<u>612</u>	40%
24-498-203 WORKERS COMPENSATION	85	56	100	100	48	<u>100</u>	0%
24-498-509 COMMUNICATIONS	757	893	260	795	445	<u>795</u>	0%
24-498-523 DATA PROCESSING	449	374	1,500	1,500	468	<u>500</u>	-200%
24-498-530 EDUCATION	-	-	375	375	-	-	
24-498-553 MISCELLANEOUS	71	150	200	150	-	<u>150</u>	0%
24-498-590 SUPPLIES - OFFICE	145	36	200	250	160	<u>200</u>	-25%
24-498-599 TRAVEL - HTL/MEAL/OUTOFCTYMILES	-	-	750	215	-	<u>150</u>	-43%
24-498-600 TRAVEL - MONTHLY ALLOWANC	5,039	4,655	4,800	4,800	2,000	<u>8,000</u>	40%
24-498-821 SALARY SUPPLEMENT	100	-	-	-	-	-	
TOTAL EXPENDITURES	7,039	6,500	8,553	8,553	3,293	10,507	19%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(0)	0	-	-	-	-	

**LEON COUNTY, TEXAS
FYE 2023 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023**

		FYE 20	FYE 21	FYE 22	FYE 22	FYE 22	FYE 23	%
		ACTUAL	ACTUAL	ADOPTED	AMENDED	6 MO	PROPOSED	INC/DEC
		12 MONTH	12 MONTH	BUDGET	BUDGET	EXPERIENCE	BUDGET	2022-2023
LEON COUNTY EXPO CENTER (FUND 25)								
(300) REVENUES								
25-300-329	INTEREST EARNINGS	-	-	100	100	-	-	
25-300-330	OTHER REVENUE	218	2,257	-	-	-	-	
25-300-352	TRANSFERS IN	108,223	110,459	170,296	170,296	100,000	261,796	35%
25-300-360	FEES - TICKET SALES	-	-	-	-	-	-	
25-300-361	FEES - RV SPACE RENTAL	4,055	12,160	12,000	12,000	11,095	25,000	52%
25-300-362	COUNTY FUNDS - EXPO/CIVIC CENTER	-	-	-	-	-	13,500	
25-300-363	FEES - STALL RENTAL	6,295	36,415	35,000	35,000	29,425	60,000	42%
25-300-364	FEES - CONCESSION RENTAL	800	2,300	2,400	2,400	200	2,000	-20%
25-300-365	FEES- SHAVINGS	-	10,448	10,000	10,000	10,168	25,000	60%
25-300-366	FEES - ELECTRICAL	-	-	-	-	200	500	100%
25-300-423	DONATIONS - EXPO CENTER	11,822	4,563	-	-	3,967	-	
25-300-435	RENTAL - ARENA I	-	26,450	29,000	29,000	16,700	37,750	23%
25-300-436	RENTAL - ARENA II	28,950	23,700	24,000	24,000	6,600	18,750	-28%
25-300-437	RENTAL - PARKING LOT	-	-	-	-	-	-	
25-300-455	CONTRIBUTED CAPITAL	55,197	-	-	-	-	-	
25-300-553	MISC REVENUE	1,696	-	500	500	-	-	
TOTAL REVENUE		217,256	228,753	283,296	283,296	178,355	444,296	36%
(455) EXPENDITURES								
25-455-201	SOCIAL SECURITY	4,888.60	4,607.48	9,427.00	9,427.00	3,569.91	14,410	35%
25-455-203	WORKERS COMPENSATION	3,060.00	2,432.25	3,405.00	3,501.00	2,604.41	2,943	-19%
25-455-204	UNEMPLOYMENT	142.08	105.95	308	212	36.84	353	40%
25-455-205	RETIREMENT	4,885.76	4,593.85	9,378.00	9,378.00	3,561.29	14,033	33%
25-455-206	GROUP HEALTH INSURANCE	8,248.54	7,615.68	32,097.00	27,097.00	7,021.14	42,244	36%
25-455-207	GUARDIAN INSURANCE	564.42	679.19	1,603.00	1,603.00	465.38	2,003	20%
25-455-504	CAPITAL OUTLAY	0	-3,614.37	0	0	0	-	
25-455-509	COMMUNICATIONS	3,507.47	9,384.45	3,000.00	3,200.00	1,619.51	9,700	67%
25-455-510	CMPTN SUPP/SPPLS/LIC/SFTWRE	-	0	6,000.00	6,657.00	3,705.75	16,000	58%
25-455-514	CONTRACTED SERVICES	1,800.00	20,627.50	20,000.00	14,517.00	6,483.00	20,000	27%
25-455-536	GAS, OIL & GREASE	2,956.35	2,457.21	3,000.00	3,800.00	2,477.90	3,800	0%
25-455-553	MISCELLANEOUS	3,246.28	82.34	0	2961	663.3	950	-212%
25-455-570	REPAIRS & MAINT - BUILDINGS	27,984.94	48,014.42	25,000.00	35,238.00	4,469.00	35,000	-1%
25-455-571	REPAIRS & MAINT - EQUIPMENT	7,130.60	6,035.96	7,500.00	9,696.00	2,279.98	12,250	21%
25-455-573	REPAIRS & MAINT - GROUNDS	656.72	2,254.83	2,500.00	12,990.00	1,626.41	3,000	-333%
25-455-575	REPAIRS & MAINT - VEHICLES	349.17	478.18	3,000.00	1,185.89	0	3,000	60%
25-455-590	OFFICE SUPPLIES	519.33	59.98	350	1360	878.74	1,000	-36%
25-455-596	TRANSPORT CHARGES - WASTE	3,011.02	4,236.29	5,000.00	5,000.00	1,694.88	2,500	-100%
25-455-601	ARENA UTILITIES	23,028.00	33,142.83	20,500.00	31,800.00	12,475.89	37,750	16%
25-455-602	RV PARK UTILITIES	1,606.40	2,067.50	1,500.00	3,373.00	925.1	4,000	16%
25-455-603	GROUNDS UTILITIES	937.36	972.46	1,000.00	1,000.00	408.37	1,000	0%
25-455-637	PROGRAM MATERIALS	0	0	0	10,000.00	8,860.10	20,000	50%
25-455-700	DEPRECIATION EXPENSE	125,141.65	162,448.78	3,340.00	3,340.00	0	-	
25-455-800	SALARIES - EXPO SECURITY	0	0	2,000.00	2,000.00	0	2,000	0%
25-455-811	SALARIES	53,964.42	58,582.82	121,228.00	120,658.76	40,634.09	186,100	35%
25-455-813	SALARIES - PART TIME	4,848.00	0	0	0	0	-	
25-455-820	LONGEVITY	1,260.00	1,491.70	2,160.00	2,160.00	988.93	260	-731%
25-455-822	OVERTIME	3,463.56	1,329.91	0	7,438.00	1,876.76	10,000	26%
TOTAL EXPENDITURES		287,201	370,087	283,296	329,593	109,327	444,296	26%
EST. BUDGETED USES OF FUND BALANCE		69,944	141,334	-	-	-	-	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES		(0)	(0)	-	-	-	-	

**LEON COUNTY, TEXAS
FYE 2023 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023**

		SPECIAL FUNDS						
		FYE 20	FYE 21	FYE 22	FYE 22	FYE 22	FYE 23	%
		ACTUAL	ACTUAL	ADOPTED	AMENDED	6 MO	PROPOSED	INC/DEC
		12 MONTH	12 MONTH	BUDGET	BUDGET	EXPERIENCE	BUDGET	2022-2023
JUVENILE PROBATION - GRANT R (FUND 27)								
27-300-330	OTHER REVENUE	-	-	-	-	-	-	
27-300-352	TRANSFER IN	(11,431)	-	-	-	-	-	
27-300-363	TJJD - STATE AID	115,951	92,703	93,394	103,067	46,696	<u>93,555</u>	-10%
TOTAL REVENUE		<u>104,520</u>	<u>92,703</u>	<u>93,394</u>	<u>103,067</u>	<u>46,696</u>	<u>93,555</u>	-10%
(430) EXPENDITURES								
27-430-524	DETENTION SVCS - PRE & POST	-	34,837	8,182	8,182	5,182	<u>5,663</u>	-44%
27-430-526	DETENTION SVCS - FLEXIBLE	-	1,095	-	-	-	<u>5,986</u>	100%
27-430-553	MISCELLANEOUS - COMM PGM	4,501	-	-	9,673	-	-	
27-430-566	PRO SVCS - MENTAL HEALTH	-	6,000	1,318	1,318	1,318	<u>1,092</u>	-21%
27-430-568	PRO SVCS - COMM PGM	845	586	711	711	375	<u>1,000</u>	29%
27-430-576	RES SVCS - COM DIVERSION	25,068	-	23,346	23,346	10,675	<u>26,856</u>	13%
27-430-579	RES SVCS - FLEXIBLE	-	-	6,792	6,792	-	-	
27-430-606	STATE PAYMENT	9,006	-	-	-	-	-	
27-430-607	TRANSFER OUT	-	-	-	-	-	-	
27-430-641	AUDIT ENTRY	164	-	-	-	-	-	
27-430-802	SALARIES - BASIC PROBATION	47,069	47,233	49,203	49,203	25,517	<u>52,958</u>	7%
27-430-803	SALARIES - COMM PGM	7,202	5,925	3,842	3,842	-	-	
27-430-813	SALARY PT - BASIC PROBATION	-	-	-	-	-	-	
27-430-814	SALARY PT - COMM PGM	-	-	-	-	-	-	
27-430-820	LONGEVITY	123	-	-	-	-	-	
TOTAL EXPENDITURES		<u>93,978</u>	<u>95,676</u>	<u>93,394</u>	<u>103,067</u>	<u>43,067</u>	<u>93,555</u>	-10%
EST. BUDGETED USES OF FUND BALANCE		-	2,973	-	-	-	-	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES		<u>10,542</u>	<u>0</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	

**LEON COUNTY, TEXAS
FYE 2023 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
SPECIAL FUNDS**

	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
RECORDS MGMT FUND - COUNTY CLERK							
(300) REVENUES							
30-300-310 FEES - COUNTY CLERK	57,710	64,852	45,000	45,000	32,380	<u>59,206</u>	24%
30-300-311 RECORDS ARCHIVE FEE LGC 118.011(F)	-	-	-	-	-	-	
30-300-329 INTEREST EARNED	2,190	6,233	6,000	6,000	1,620	<u>4,194</u>	-43%
30-300-330 OTHER REVENUE	150	6	-	-	-	-	
30-300-352 TRANSFER IN	-	-	-	-	-	-	
30-300-414 SALARY/PAYROLL R/M	60,473	45,604	-	-	5	<u>67,555</u>	100%
TOTAL REVENUE	120,523	116,695	51,000	51,000	34,005	130,955	61%
(429) EXPENDITURES							
30-429-201 SOCIAL SECURITY TAXES	2,934	2,529	-	-	-	-	
30-429-203 WORKERS COMPENSATION	184	139	-	-	-	-	
30-429-204 UNEMPLOYMENT INSURANCE	86	57	-	-	-	-	
30-429-205 RETIREMENT	2,944	2,532	-	-	-	-	
30-429-206 GROUP HOSPITAL INSURANCE	9,007	7,902	-	-	-	-	
30-429-207 GUARDIAN INSURANCE	401	398	-	-	-	-	
30-429-514 CONTRACTED SERVICES	-	-	-	-	-	<u>31,200</u>	100%
30-429-515 COPIER RENTAL	-	-	-	-	716	<u>2,200</u>	100%
30-429-552 MICROFILM EXPENSE	118,047	34,523	49,000	49,000	11,286	<u>30,000</u>	-63%
30-429-553 MISCELLANEOUS	-	1,912	2,000	2,000	-	-	
30-429-607 TRANSFERS OUT	-	-	-	-	-	-	
30-429-803 SALARIES - CLERICAL	28,354	28,414	60,526	60,526	-	<u>67,555</u>	10%
30-429-813 SALARIES - PART TIME	10,214	3,939	-	-	-	-	
30-429-820 LONGEVITY	-	278	-	-	-	-	
30-429-822 OVERTIME	-	-	-	-	-	-	
TOTAL EXPENDITURES	172,170	82,624	111,526	111,526	12,002	130,955	15%
EST. BUDGETED USES OF FUND BALANCE	51,647	34,071	60,526				
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	0	68,142	-			0	

The County Clerk collects a \$5.00 fee on all cases and records filed in the County Clerk's office for the specific purpose of providing funding for the maintenance and preservation, including automation of records in the County Clerk's office.

These funds are under the specific control of the County Clerk, but the Commissioners' Court retains oversight responsibility under Article 102.005 (f), Texas Code of Criminal Procedure and Section 118.0216, Texas Local Government Code.

The collections of an archival fee of \$5.00 are for the restoration, automation and preservation of records in the County Clerk's Office as provided by Section 118.025 of the Local Government Code.

The funds generated from the collection of the archival fee may be expended only for the preservation and restoration of the County Clerk's Office record archive.

**LEON COUNTY, TEXAS
FYE 2023 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
SPECIAL FUNDS**

	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
RECORDS MGMT FUND - DISTRICT CLERK							
(300) REVENUES							
31-300-311 CRMNL RECORDS MNGMNT CCP102.005	4,359	4,536	4,000	4,000	1,168	<u>2,336</u>	-71%
31-300-329 INTEREST EARNED	-	424	150	150	-	<u>-</u>	
31-300-330 OTHER REVENUE	2	3	-	-	2	<u>2</u>	
31-300-352 TRANSFERS IN	-	-	-	-	-	<u>-</u>	
31-300-422 RECORDS TECH FUND 51.305	2,770	3,380	2,500	2,500	735	<u>1,500</u>	-67%
31-300-423 CIVIL RECORDS MNGMNT 51.317	-	-	-	-	-	<u>-</u>	
31-300-424 COURT RECORD PRSRVTN FUND 51.708	2,172	-	2,000	2,000	650	<u>1,300</u>	-54%
31-300-654 PROJECTED CARRYOVER-PRIOR YR	-	-	-	-	-	<u>-</u>	
TOTAL REVENUE	<u>9,302</u>	<u>8,342</u>	<u>8,650</u>	<u>8,650</u>	<u>2,555</u>	<u>5,136</u>	-68%
(431) EXPENDITURES							
31-431-201 SOCIAL SECURITY TAXES	-	-	994	994	-	<u>-</u>	
31-431-203 WORKERS COMPENSATION	92	66	100	100	63	<u>-</u>	
31-431-204 UNEMPLOYMENT INSURANCE	-	-	33	33	-	<u>-</u>	
31-431-205 RETIREMENT	-	-	989	989	-	<u>-</u>	
31-431-207 GUARDIAN INSURANCE	-	-	-	-	-	<u>-</u>	
31-431-552 MICROFILM EXPENSE	-	-	7,500	7,500	-	<u>-</u>	
31-431-553 MISCELLANEOUS	-	-	1,500	1,500	-	<u>5,136</u>	
31-431-813 SALARIES - PART TIME	-	-	13,000	13,000	-	<u>-</u>	
TOTAL EXPENDITURES	<u>92</u>	<u>66</u>	<u>24,116</u>	<u>24,116</u>	<u>63</u>	<u>5,136</u>	-5%
EST. BUDGETED USES OF FUND BALANCE		<u>27,112</u>	<u>27,112</u>				
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	<u>9,211</u>	<u>35,388</u>	<u>11,646</u>				

The County collects a \$5.00 fee for each civil case filed in a County, District, or Probate Court to provide funding for County's records management and preservations efforts.

The County collects a \$10.00 fee for each criminal conviction made in each County or District Court case. The fee is used to provide resources to assist in the County's efforts at records management and preservation.

The County collects a \$10.00 fee for to digitize and preserve court records from natural disasters.

Funding is restricted by Commissioner's Court under Section 203.003, Texas Local Government Code.

**LEON COUNTY, TEXAS
 FYE 2023 BUDGET
 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
 SPECIAL FUNDS**

	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
COUNTY & DISTRICT COURT TECHNOLOGY FUND (FUND 32)							
(300) REVENUES							
32-300-310 FEES - COUNTY CLERK	1,254	1,152	1,000	1,000	222	500	-100%
32-300-311 FEES - DIST CLERK	279	542	375	375	146	300	-25%
32-300-352 COUNTY TRANSFER IN	-	34,350	-	-	-	3,200	
32-300-654 PROJECTED CARRYOVER-PRIOR YR	-	-	-	-	-	-	
TOTAL REVENUE	1,533	36,044	1,375	1,375	368	4,000	66%
(419) EXPENDITURES							
32-419-594 TECHNOLOGY EXPENSE	6,242	36,044	5,500	5,500	2,014	4,000	-38%
TOTAL EXPENDITURES	6,242	36,044	5,500	5,500	2,014	4,000	-38%
EST. BUDGETED USES OF FUND BALANCE	4,709	-	4,125	-	-	-	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	0	-	-	-	-	-	

A defendant convicted of a criminal offense in a county court, statutory county court, or district court shall pay a \$4.00 county and district court technology fee as a cost of the court. (Code of Criminal Procedures §102.0169)

The funds generated from the collection of a fee under this section may be expended only for the purchase and maintenance of technological enhancements including computer systems, networks, hardware, software, imaging systems, kiosks and/or document management systems.

LEON COUNTY, TEXAS
 FYE 2023 BUDGET
 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
 SPECIAL FUNDS

	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
COUNTY ATTORNEY CHECK PROCESSING FUND (FUND 40)							
(300) REVENUES							
40-300-309 FEES - COUNTY ATTORNEY	-	-	-	-	-	-	
40-300-329 INTEREST EARNED	-	403	100	100	-	400	
40-300-330 OTHER REVENUE	-	-	-	-	-	-	
40-300-359 RESERVE OFFICERS	500	500	-	-	-	-	
40-300-397 LCSO EVIDENCE SEIZURE	-	1,088	-	-	-	-	
40-300-450 DRUG DOG/K-9 DONATIONS	-	-	-	-	-	-	
40-300-359 RESERVE OFFICERS	-	-	-	-	-	-	
TOTAL REVENUE	500	1,991	100	100	-	400	0%
(400) EXPENDITURES							
40-400-553 MISCELLANEOUS	-	-	-	-	-	-	
40-400-590 SUPPLIES - OFFICE	-	-	-	-	-	-	
40-400-611 TRANSFER OUT	-	-	-	-	-	-	
40-400-625 EMPLOYEE SUPPLEMENT	-	-	-	-	-	-	
TOTAL EXPENDITURES	-	-	-	-	-	-	0%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	500			100	-		

**LEON COUNTY, TEXAS
 FYE 2023 BUDGET
 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
 SPECIAL FUNDS**

	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
PRETRIAL DIVERSION FUND (FUND 41)							
(300) REVENUES							
41-300-309 FEES - PRETRIAL DIVERSION	-	-	-	-	-	-	
41-300-329 INTEREST EARNED	-	-	-	-	-	-	
41-300-330 OTHER REVENUE	-	-	-	-	-	-	
41-300-333 PRETRIAL DIVERSION - SUPPLEMENT	13,834	13,831	13,831	13,832	13,831	<u>13,812</u>	0%
TOTAL REVENUE	<u>13,834</u>	<u>13,831</u>	<u>13,831</u>	<u>13,831</u>	<u>13,831</u>	<u>13,812</u>	0%
(400) EXPENDITURES							
41-400-201 SOCIAL SECURITY TAXES	918	765	918	918	459	<u>918</u>	0%
41-400-203 WORKERS COMPENSATION	-	-	-	-	-	-	
41-400-204 UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	
41-400-205 RETIREMENT	916	761	913	913	457	<u>894</u>	-2%
41-400-553 MISCELLANEOUS	-	-	-	-	-	-	
41-400-625 EMPLOYEE SUPPLEMENT	12,000	11,000	12,000	12,000	5,000	<u>12,000</u>	0%
TOTAL EXPENDITURES	<u>13,834</u>	<u>12,526</u>	<u>13,831</u>	<u>13,831</u>	<u>5,916</u>	<u>13,812</u>	0%
EST. BUDGETED USES OF FUND BALANCE	-	1,305	-	-	-	-	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	2,610	-	-	-	-	

LEON COUNTY, TEXAS
FYE 2023 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
SPECIAL FUNDS

	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
DISTRICT ATTORNEY (FUND 45)							
(300) REVENUES							
45-300-330 OTHER REVENUE	27,226	856			2		
45-300-352 TRANSFERS IN		16,560		40,000			
45-300-362 COUNTY MATCH - DA	243,312	216,158	283,920	283,920	213,000	359,772	21%
45-300-371 DIST.ATTY-CONTRIBUTIONS		-	-	-			
45-300-372 DIST.ATTY-STATE FUNDING	20,625	34,375	27,500	27,500	9,167	27,500	0%
TOTAL REVENUE	291,163	267,949	311,420	351,420	222,169	387,272	-21%
(405) EXPENDITURES							
45-405-201 SOCIAL SECURITY TAXES	13,106	11,210	12,563	12,563	5,964	13,183	5%
45-405-203 WORKERS COMPENSATION	908	681	1,000	1,000	708	1,400	29%
45-405-204 UNEMPLOYMENT INSURANCE	470	300	481	481	71	297	-62%
45-405-205 RETIREMENT	15,594	11,315	14,742	14,742	5,974	12,868	-15%
45-405-206 GROUP HOSPITAL INSURANCE	33,753	19,712	33,415	33,415	12,036	37,391	11%
45-405-207 GUARDIAN INSURANCE	1,721	983	1,972	1,972	601	1,603	-23%
45-405-509 COMMUNICATIONS	3,316	2,944	2,547	3,197	1,592	3,500	9%
45-405-515 COPIER RENTAL	4,940	4,648	6,000	6,000	2,158	6,000	0%
45-405-523 DATA PROCESSING	23,195	40,917	26,000	31,590	14,615	31,863	1%
45-405-527 DUES & SUBSCRIPTIONS	9,039	9,046	12,000	12,000	5,324	12,000	0%
45-405-530 EDUCATION	1,871	2,633	4,000	5,000	2,363	3,000	-67%
45-405-536 GAS, OIL & GREASE		-	2,400	1,750	-	1,000	-75%
45-405-553 MISCELLANEOUS	5,758	4,299	5,500	2,910	1,121	1,500	-94%
45-405-560 POSTAGE	320	151	500	500	154	450	-11%
45-405-565 PROFESSIONAL SERVICES	4,699	99	7,500	47,314	-	75,000	37%
45-405-575 REPAIRS & MAINT - VEHICLE		-	2,400	2,378	-	500	-376%
45-405-590 SUPPLIES - OFFICE	3,056	3,294	5,200	5,200	1,493	4,500	-16%
45-405-599 TRAVEL-HOTEL/MEAL/MILEAGE	1,236	5,239	5,000	5,000	519	7,575	34%
45-405-611 TRANSFER OUT	-	-	-	-	-	-	
45-405-803 SALARIES - CLERICAL	19,361	2,505	-	-	-	1,322	100%
45-405-807 SALARIES - ADMINISTRATIVE	34,986	37,124	40,000	40,000	18,654	43,500	8%
45-405-809 SALARIES - INVESTIGATOR	48,476	50,443	50,000	50,000	23,343	53,500	7%
45-405-813 SALARIES - PART TIME	2,031	-	-	-	-	-	
45-405-814 SALARIES - ADA	62,097	56,293	70,000	70,000	30,341	73,500	5%
45-405-820 LONGEVITY	7,048	3,565	8,200	8,200	1,118	1,820	-351%
45-405-822 OVERTIME	3,146	547	-	208	186	-	
TOTAL EXPENDITURES	300,126	267,949	311,420	355,420	128,336	387,272	8%
EST. BUDGETED USES OF FUND BALANCE	8,963	-	-	-	-	-	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(0)	0	-	-	-	-	

**LEON COUNTY, TEXAS
FYE 2023 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
SPECIAL FUNDS**

	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
GRANT - DISTRICT ATTORNEY - VCLG							
(300) REVENUES							
46-300-330 OTHER REVENUE	2	-	-	-	3,570		
46-300-352 TRANSFER IN - COUNTY FUNDS	-	-	-	-	-		
46-300-363 VCLG GRANT AID	41,110	41,280	45,000	45,000	15,470	45,000	0%
TOTAL REVENUE	41,112	41,280	45,000	45,000	19,041	45,000	0%
(460) EXPENDITURES							
46-460-201 SOCIAL SECURITY	2,320	2,259	2,364	2,364	1,174	1,146	-106%
46-460-203 WORKERS COMPENSATION	-	-	100	100	-		
46-460-204 UNEMPLOYMENT	-	-	77	77	-		
46-460-205 RETIREMENT	147	2,230	2,351	2,351	1,176	1,088	-116%
46-460-206 GROUP HEALTH INSURANCE	9,007	6,093	5,807	5,807	4,012	8,827	34%
46-460-207 GUARDIAN INSURANCE	117	307	401	401	200	441	9%
46-460-509 COMMUNICATIONS	-	-	-	-	-		
46-460-515 COPIER / FAX RENTAL	-	-	-	-	-		
46-460-523 DATA PROCESSING	-	-	-	-	-		
46-460-530 EDUCATION & TRAINING	-	-	1,050	1,050	350		
46-460-553 MISCELLANEOUS	-	-	-	-	-		
46-460-560 POSTAGE	95	93	100	100	-		
46-460-590 SUPPLIES - OFFICE	185	185	380	380	-		
46-460-599 TRAVEL-HOTEL/MEAL/MILEAGE	-	-	1,470	1,470	241		
46-460-641 AUDIT ENTRY	-	-	-	-	-		
46-460-807 SALARIES	29,076	29,093	30,900	30,900	15,450	33,498	8%
46-460-813 SALARIES - PART TIME	-	1,019	-	-	(1,019)		
46-460-820 LONGEVITY	164	-	-	-	-		
TOTAL EXPENDITURES	41,111	41,280	45,000	45,000	21,584	45,000	0%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-		
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	1	-	-	-	-		

**LEON COUNTY, TEXAS
 FYE 2023 BUDGET
 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
 SPECIAL FUNDS**

	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
GRANT - COUNTY ATTORNEY - VCLG							
****UNFUNDED FY 2022 & 2023							
(300) REVENUES							
49-300-330 OTHER REVENUE	-	-	-	-	-	-	
49-300-352 TRANSFER IN - COUNTY FUNDS	-	-	-	-	-	-	
49-300-363 VCLG GRANT AID	23,307	22,289	23,790	-	-	-	
TOTAL REVENUE	23,307	22,289	23,790	-	-	-	
(460) EXPENDITURES							
49-469-201 SOCIAL SECURITY TAXES	1,040	970	1,787	-	-	-	
49-469-203 WORKERS COMPENSATION	-	17	72	-	-	-	
49-469-204 UNEMPLOYMENT INSURANCE	30	22	18	-	-	-	
49-469-205 RETIREMENT	1,010	955	1,123	-	-	-	
49-469-230 EDUCATION & TRAINING	-	-	-	-	-	-	
49-469-509 COMMUNICATIONS	1,151	918	636	-	-	-	
49-469-510 DATA/CMPTR LIC/SUPP/SFTWR	2,051	2,621	1,038	-	-	-	
49-469-514 CONTRACTED SERVICES	-	-	-	-	-	-	
49-469-515 COPIER-LEASE/RENTAL	190	620	-	-	-	-	
49-469-530 EDUCATION & TRAINING	350	-	740	-	-	-	
49-469-553 MISCELLANEOUS	1,118	-	-	-	-	-	
49-469-560 POSTAGE	264	199	32	-	-	-	
49-469-590 SUPPLIES - OFFICE	2,008	1,552	2,000	-	-	-	
49-469-599 TRAVEL - HOTEL/MEAL/MILEAGE	474	-	1,594	-	-	-	
49-469-601 UTILITIES	-	-	-	-	-	-	
49-469-813 SALARIES - PART TIME	13,621	14,416	14,750	-	-	-	
TOTAL EXPENDITURES	23,307	22,289	23,790	-	-	-	
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(0)	-	-	-	-	-	

**FYE 2023 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023**

SPECIAL FUNDS

	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
LEON COUNTY SENIOR NUTRITION (FUND 50)							
(300) REVENUES							
50-300-222 DONATION(S)			-	-	5,153		
50-300-330 OTHER REVENUE	13,579	14,583	-	-	5,076		
50-300-352 TRANSFERS IN	-	-	-	-	-		
50-300-362 COUNTY MATCH - AAA	103,636	32,930	189,053	189,053	80,000	148,411	-27%
50-300-374 BVAAA - CONGREGATE	32,116	28,524	16,000	16,000	12,496	25,000	36%
50-300-375 BVAAA - TITLE III C2/HOME DELIVERY	113,586	111,469	40,000	40,000	38,405	72,000	44%
50-300-377 CONTRIBUTIONS-CONGREGATE	3,407	2,858	4,720	4,720	1,170	2,300	-105%
50-300-378 CONTRIBUTIONS-HOME DELIVERY	2,277	1,866	2,000	2,000	1,402	2,800	29%
50-300-380 BVCOG AAA-OLDER AMERICANS ACT PRGRM	23,882	14,000	14,000	14,000	5,833	11,600	-21%
50-300-403 CONTRIBUTIONS - ADOPT-A-MEAL PRGM	-	-	-	-	-	-	
50-300-418 D.A.D.S. PROGRAM	-	-	-	-	-	-	
50-300-419 TEXANS FEEDING TEXANS	3,681	1,544	1,200	1,200	1,295	2,500	52%
50-300-431 NORMANGEE SENIOR CENTER	1,000	925	600	600	300	600	0%
50-300-434 EMERGENCY FD & SHELTER PRGM	7,595	12,563	3,700	3,700	-	3,700	0%
TOTAL REVENUE	304,758	221,262	271,273	271,273	151,130	268,911	-1%
(400) EXPENDITURES							
50-400-201 SOCIAL SECURITY TAXES	8,546	7,298	7,584	7,584	3,758	7,727	2%
50-400-203 WORKERS COMPENSATION	1,114	787	1,200	1,200	618	1,578	24%
50-400-204 UNEMPLOYMENT INSURANCE	253	162	248	248	37	182	-36%
50-400-205 RETIREMENT	8,443	7,187	7,545	7,545	3,676	7,525	0%
50-400-206 GROUP HOSPITAL INSURANCE	13,559	7,616	8,025	8,025	4,012	6,684	-20%
50-400-207 GUARDIAN INSURANCE	528	322	401	401	58	313	-28%
50-400-506 CAPITAL OUTLAY - LEASE (PRINCIPAL)	-	-	6,500	6,500	-	-	0%
50-400-507 CAPITAL OUTLAY-MACH/EQUIP	27,935	-	15,000	15,000	-	-	0%
50-400-508 CAPITAL OUTLAY - LEASE (INTEREST)	-	-	1,025	1,025	-	-	0%
50-400-509 COMMUNICATIONS	5,374	5,474	5,400	5,300	2,257	5,000	-6%
50-400-534 FOOD	82,797	72,710	82,000	82,000	33,504	95,000	14%
50-400-536 GAS, OIL & GREASE	7,032	7,780	9,700	9,700	4,371	12,000	19%
50-400-548 KITCHEN	22,565	4,719	11,000	11,000	5,152	15,000	27%
50-400-553 MISCELLANEOUS	2,546	443	750	850	77	2,330	64%
50-400-560 POSTAGE	86	189	110	110	32	110	0%
50-400-567 RENT	3,000	3,000	3,000	3,000	3,000	3,000	0%
50-400-574 SUPPLIES/REPAIRS/MAINT-OCCUPANCY	-	-	-	-	-	-	
50-400-575 REPAIRS/MAINT-VEHICLES	1,675	1,084	2,700	2,700	1,969	3,500	23%
50-400-590 SUPPLIES - OFFICE	836	317	1,200	1,200	235	1,200	0%
50-400-599 TRAVEL-HOTEL/MEAL/MILEAGE	69	-	250	250	-	250	0%
50-400-601 UTILITIES	6,259	6,502	8,500	8,500	1,218	6,500	-31%
50-400-611 TRANSFER OUT	-	-	-	-	-	-	0%
50-400-803 SALARIES - CLERICAL	11,496	-	-	-	-	-	0%
50-400-807 SALARIES - ADMINISTRATIVE	34,752	34,800	35,765	35,765	16,698	31,412	-14%
50-400-813 SALARIES - PART TIME	61,241	59,003	61,250	61,250	30,523	69,600	12%
50-400-820 LONGEVITY	4,651	1,870	2,120	2,120	1,051	-	0%
50-400-822 OVERTIME	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	304,758	221,262	271,273	271,273	112,246	268,911	-1%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(0)	-	-	-	-	-	

**LEON COUNTY, TEXAS
FYE 2023 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
SPECIAL FUNDS**

	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
EMERGENCY MANAGEMENT (FUND 52)							
(300) REVENUES							
52-300-330 OTHER REVENUE	73	-	-	-	-	-	
52-300-352 TRANSFER IN	70,804	68,295	95,166	95,166	74,690	<u>95,812</u>	1%
52-300-553 MISC REVENUE	-	-	-	-	-	-	
TOTAL REVENUE	70,877	68,295	95,166	95,166	74,690	95,812	1%
(400) EXPENDITURES							
52-427-201 SOCIAL SECURITY TAXES	2,554	2,650	2,765	2,765	1,324	<u>3,004</u>	8%
52-427-203 WORKERS COMPENSATION	92	70	100	100	63	<u>100</u>	0%
52-427-204 UNEMPLOYMENT INSURANCE	81	62	90	90	13	<u>59</u>	-53%
52-427-205 RETIREMENT	2,785	2,795	2,750	2,750	1,384	<u>2,926</u>	6%
52-427-206 GROUP HOSPITAL INSURANCE	9,007	7,616	8,026	8,026	4,012	<u>8,449</u>	5%
52-427-207 GUARDIAN INSURANCE	401	384	401	401	200	<u>401</u>	0%
52-427-506 CAPITAL OUTLAY - LEASE (PRINCIPAL)	-	-	13,000	13,000	-	<u>2,500</u>	-420%
52-427-508 CAPITAL OUTLAY - LEASE (INTEREST)	-	-	2,000	2,000	-	<u>6,500</u>	69%
52-427-509 COMMUNICATIONS	1,173	1,259	1,650	1,650	1,100	<u>3,000</u>	45%
52-427-510 CMPTR SPPRT/SPPLS/LIC/SFTWRE	-	87	-	152	62	<u>4,850</u>	97%
52-427-514 CONTRACTED SERVICES	8,025	11,524	15,500	15,500	11,656	<u>12,000</u>	-29%
52-427-515 COPIER RENTAL	1,522	1,430	1,200	1,500	682	<u>1,650</u>	9%
52-427-530 EDUCATION & TRAINING	-	-	500	410	300	<u>350</u>	-17%
52-427-536 GAS, OIL & GREASE	563	238	1,000	997	186	<u>1,000</u>	0%
52-427-553 MISCELLANEOUS	6,932	703	3,500	12,197	9,880	<u>750</u>	-1526%
52-427-554 DISASTER/EMERGENCY OPERATIONS	-	-	-	-	-	<u>1,000</u>	100%
52-427-555 CABLE	769	837	800	920	514	<u>950</u>	3%
52-427-560 POSTAGE	16	48	100	100	32	<u>100</u>	0%
52-427-571 REPAIRS & MAINT - EQUIPMENT	56	566	500	660	5	<u>500</u>	-32%
52-427-575 REPAIRS/MAINT - VEHICLES	295	390	500	500	-	<u>500</u>	0%
52-427-590 SUPPLIES - OFFICE	81	286	200	200	87	<u>200</u>	0%
52-427-591 MAPS/MAP BOOKS	-	-	-	-	-	-	0%
52-427-599 TRAVEL - HOTEL/MEAL	309	-	5,000	4,950	-	<u>750</u>	0%
52-427-807 SALARIES - ADMINISTRATIVE	32,853	33,173	34,094	34,094	15,917	<u>37,593</u>	9%
52-427-813 SALARIES - PART TIME	-	-	-	-	-	-	0%
52-427-820 LONGEVITY	960	1,193	1,440	1,440	671	<u>1,680</u>	14%
52-427-821 SALARY SUPPLEMENT	600	597	50	53	53	-	0%
52-427-822 OVERTIME	1,805	2,387	-	401	401	<u>5,000</u>	92%
TOTAL EXPENDITURES	70,877	68,295	95,166	104,856	48,543	95,812	-9%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	0	-	-	-	-	-	

**LEON COUNTY, TEXAS
FYE 2023 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
SPECIAL FUNDS**

	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
911-RURAL ADDRESSING (FUND 55)							
(300) REVENUES							
55-300-330 OTHER REVENUE	228	-	-	-	128		
55-300-352 TRANSFERS IN	3,573	-	-	-	-		
55-300-362 CO.MATCH-RURAL ADDRESSING	24,115	15,134	36,675	36,675	25,000	42,620	14%
55-300-379 FEES - FLOODPLAIN PERMIT(S)	-	3,660	3,000	3,000	2,820	3,000	0%
55-300-380 FEES - ELECTRIC PROVIDER/PERMITS	5,191	8,881	5,000	5,000	5,130	8,500	41%
55-300-381 BVCOG DATABANK MAINT	20,000	20,000	10,000	10,000	10,000	10,000	0%
55-300-382 FEES - MAPS/MAP BOOKS	30	20	30	30	70	50	40%
55-300-395 FEES - SIGNS	430	280	100	100	170	200	50%
TOTAL REVENUE	53,567	47,975	54,805	54,805	43,318	64,370	15%
(402) EXPENDITURES							
55-402-201 SOCIAL SECURITY TAXES	2,257	2,232	2,387	2,387	1,173	2,700	12%
55-402-203 WORKERS COMPENSATION	92	70	100	115	95	150	23%
55-402-204 UNEMPLOYMENT INSURANCE	66	50	78	63	12	53	-19%
55-402-205 RETIREMENT	2,278	2,254	2,374	2,374	1,184	2,630	10%
55-402-206 GROUP HOSPITAL INSURANCE	9,007	7,616	8,025	8,025	4,012	8,449	5%
55-402-207 GUARDIAN INSURANCE	204	384	401	401	200	401	0%
55-402-504 CAPITAL OUTLAY	-	-	-	-	-	-	0%
55-402-509 COMMUNICATIONS	327	358	250	675	179	1,700	60%
55-402-515 COPIER RENTAL	1,522	1,430	1,600	1,925	682	1,650	-17%
55-402-527 DUES & SUBSCRIPTIONS	-	-	-	-	-	450	100%
55-402-530 EDUCATION & TRAINING	-	-	400	126	-	650	81%
55-402-536 GAS, OIL & GREASE	171	848	750	2,424	353	950	-155%
55-402-553 MISCELLANEOUS	3,717	914	900	1,000	425	100	-900%
55-402-560 POSTAGE	16	48	50	50	-	75	33%
55-402-575 REPAIRS/MAINT-VEHICLES	665	19	800	800	-	750	-7%
55-402-590 SUPPLIES - OFFICE	796	412	800	1,400	813	2,150	35%
55-402-591 MAPS/MAP BOOKS	397	57	600	600	328	2,100	71%
55-402-593 SUPPLIES - SIGN	2,184	1,150	3,600	3,750	3,287	3,600	-4%
55-402-599 TRAVEL-HOTEL/MEAL	-	-	500	-	-	512	100%
55-402-611 TRANSFER OUT	-	-	-	-	-	-	0%
55-402-807 SALARIES - ADMINISTRATIVE	29,209	29,239	30,050	30,050	14,030	34,400	13%
55-402-813 SALARIES - PART TIME	-	-	-	-	-	-	0%
55-402-820 LONGEVITY	660	895	1,140	1,140	531	900	-27%
55-402-821 SALARY SUPPLEMENT	-	-	-	-	-	-	0%
55-402-822 OVERTIME	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	53,568	47,975	54,805	57,305	27,303	64,370	11%
EST. BUDGETED USES OF FUND BALANCE	1	-	-	-	-	-	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(0)	-	-	(2,500)	-	-	

**LEON COUNTY, TEXAS
FYE 2023 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023**

		SPECIAL FUNDS						
		FYE 20	FYE 21	FYE 22	FYE 22	FYE 22	FYE 23	%
		ACTUAL	ACTUAL	ADOPTED	AMENDED	6 MO	PROPOSED	INC/DEC
		12 MONTH	12 MONTH	BUDGET	BUDGET	EXPERIENCE	BUDGET	2022-2023
GRANT FUND (FUND 56)								
(300) REVENUES								
56-300-352	TRANSFER IN		95,548					
56-300-362	COUNTY MATCH	8,632	28,068	-	-		10,843	100%
56-300-386	GRANT-INDIGENT DEFENSE	25,675	23,107	20,000	20,000	-	20,000	0%
56-300-390	GRANT-SOLID WASTE	-	8,410	-	-	-	9,905	100%
56-300-391	GRANT - HOMELAND SECURITY GRANT	104,514	110,247	-	-	-	12,300	100%
56-300-394	GRANT - HAVA	-	-	104,000	120,000	120,000	-	
56-300-402	GRANT - SAVNS BJA/VINE GRANT	8,013	7,965	7,500	7,500	1,997	6,581	-14%
56-300-412	GRANT - BODY WORN CAMERAS	-	-	-	-	-	32,528	100%
56-300-445	GRANT - TXDOT CTIF	-	244,660	190,554	190,554	9,656	-	
56-300-470	GRANT - FEMA-DR-4255	17,059	-	-	-	-	-	
56-300-576	GRANT - COVID 19 CRF	132,427	598,515	-	-	-	-	
56-300-577	GRANT - COVID 19 PROTECTION	-	7,593	-	-	-	-	
56-300-578	GRANT - ARPA	-	-	1,690,262	-	-	-	
56-300-622	GRANT- 4044301 SO MOBILE RADIO(S)	37,855	-	-	-	-	-	
56-300-625	GRANT- TCJS AGENCY #409 5B1849	-	-	-	-	-	-	
56-300-630	GRANT-3863901 OFFCR SFTY PRJCT	33,824	-	-	-	-	-	
56-300-631	GRANT-3877001 SRT SRT NGT/THRML	36,374	37,800	-	-	-	-	
56-300-673	GRANT - 1913 JAIL	7,293	27,679	47,584	47,584	17,584	77,584	39%
56-300-674	GRANT - DR-4245 HZRD MTG TN P	4,018	-	-	-	-	-	
56-300-675	GRANT - COVID-19 HAVA	5,530	11,933	-	-	-	-	
56-300-677	GRANT - DR 4586 WINTER STORM	-	-	-	-	30,155	-	
56-300-699	GRANT- OOG CALLISTIC SHLD #4235601	-	-	-	15,343	15,343	-	
56-300-700	GRANT-RIFLE RESISTANT BDY ARMR	-	29,082	-	-	-	-	
56-300-703	GRANT - LEPC TCEQ	-	-	-	-	-	-	
TOTAL REVENUE		421,214	1,230,608	2,059,900	400,981	194,735	169,741	-136%
56-350-578	GRANT - AMERICAN RESCUE PLAN ACT (ARPA)	-	-	-	3,380,524	-	3,324,681	0%
TOTAL REVENUE		-	-	-	3,380,524	-	3,324,681	0%
(400) EXPENDITURES								
56-400-606	GRANT(S) PAYOUT	-	4,617	-	-	-	-	
56-400-607	GRANT- TRANSFER OUT	17,059	377,407	-	-	-	-	
56-400-610	GRANT- INDIGENT DEFENSE	25,675	23,107	20,000	20,000	-	20,000	0%
56-400-611	GRANT - HAVA	-	-	104,000	120,000	120,000	-	
56-400-612	GRANT - (CJD) BODY-WORN CAMERAS	-	-	-	-	-	32,528	
56-400-613	GRANT - COUNTY MATCH	8,632	28,068	-	-	-	10,843	
56-400-616	GRANT-SOLID WASTE	-	8,410	-	-	-	9,905	
56-400-617	GRANT - HSGP SHSP 4422001	104,514	110,247	-	-	-	12,300	
56-400-622	GRANT-4044301 SO MOBILE RADIO(S)	37,855	-	-	-	-	-	
56-400-626	GRANT - SAVNS BJA/VINE GRANT	8,013	7,965	7,500	7,986	3,993	6,581	-21%
50-400-627	GRANT - COVID 19 CRF	122,925	228,272	-	-	-	-	
56-400-628	GRANT - COVID 19 PROTECTION	9,502	7,593	-	-	-	-	
56-400-629	GRANT - COVID 19 HAVA	5,530	153	-	-	-	-	
56-400-630	GRANT-3863901 OFFCR SFTY PRJCT	33,824	-	-	-	-	-	
56-400-631	GRANT-3877001 SRT NGT/THRML	36,374	37,800	-	-	-	-	
56-400-632	GRANT - FEMA DR 4485 VAC DIST PLAN	-	59,863	-	-	-	-	
56-400-634	GRANT - ARPA	-	-	1,690,262	-	-	0	
56-400-664	GRANT - FEMA DR 4586	-	35,685	-	-	-	-	
56-400-665	GRANT - TXDOT CTIF	-	244,659	190,554	190,554	27,473	-	
56-400-670	GRANT - HSGP 3593101 CONSOLES	-	-	-	-	-	-	
56-400-673	GRANT - 1913 JAIL	7,293	27,679	47,584	47,584	-	77,584	
56-400-674	GRANT - DR-4245 HZRD MTG TN P	4,018	-	-	-	-	-	
56-400-699	GRANT - OOG BALLISTIC SHLD #4235601	-	-	-	15,343	15,343	-	
56-400-700	GRANT-RIFLE RESISTANT BDY ARMR	-	29,082	-	-	-	-	
TOTAL EXPENDITURES		421,214	1,230,607	2,059,900	401,467	166,809	169,741	-137%
(468) EXPENDITURES - ARPA								
56-468-633	GRANT - (ARPA) ADMIN/PROF SRVCS	-	-	-	242,905	-	242,905	0%
56-468-634	GRANT - (ARPA) EXPO FIBER	-	-	-	55,843	-	-	
56-468-635	GRANT - (APRA) JAIL RENOVATIONS	-	-	-	3,081,776	-	308,176	0%
56-468-636	GRANT - (ARPA) COUNTY TOWER PROJECT	-	-	-	-	-	-	
TOTAL EXPENDITURES		-	-	-	3,380,524	-	3,324,681	-2%
EST. BUDGETED USES OF FUND BALANCE		-	-	-	-	-	-	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES		-	1	-	-	-	-	

**LEON COUNTY, TEXAS
 FYE 2023 BUDGET
 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
 SPECIAL FUNDS**

	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
CAPTIAL PROJECTS (FUND 58)							
(300) REVENUES							
58-300-330 OTHER REVENUE	-	-	-	-	-	-	
58-300-352 TRANSFERS IN	292,221	443,726	1,186,584	1,186,584	72,400	<u>464,625</u>	-155%
TOTAL REVENUE	<u>292,221</u>	<u>443,726</u>	<u>1,186,584</u>	<u>1,186,584</u>	<u>72,400</u>	<u>464,625</u>	<u>-155%</u>
(400) EXPENDITURES							
58-415-607 COMMUNICATIONS/TECHNOLOGY	86,307	251,698	650,000	650,000	32,901	<u>444,625</u>	-46%
58-415-608 COURTHOUSE RESTORATION	18,007	-	50,000	49,000	-	-	
58-415-610 VOTER REGISTRATION EQUIPMENT	-	-	16,000	18,400	18,400	-	
58-415-611 TRANSFER OUT	5,000	-	-	-	-	-	
58-415-612 JUSTICE CENTER RENO/RPRS	15,566	-	-	-	-	-	
58-415-630 TOWER(S)	-	159,371	-	-	-	-	
58-415-633 CO BUILDING EXPANSIONS/RENOVATIONS	40,085	8,500	-	8,137	4,320	-	
58-415-640 COUNTY ANNEX #1	-	-	20,000	14,438	-	-	
58-415-649 LEON CO EXPO/CIVIC CTR	3,752	-	300,000	188,339	6,495	<u>20,000</u>	
58-415-651 1913 JAIL RENOVATIONS	39,618	-	150,584	150,584	-	-	
58-415-655 CASS STREET PROJECT	28,690	24,158	-	-	-	-	
58-415-659 ARENA 2	55,197	21,114	-	111,661	43,901	-	
TOTAL EXPENDITURES	<u>292,222</u>	<u>464,840</u>	<u>1,186,584</u>	<u>1,190,559</u>	<u>106,017</u>	<u>464,625</u>	<u>-156%</u>
EST. BUDGETED USES OF FUND BALANCE	-	21,114	-	-	-	-	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	<u>(1)</u>	<u>(0)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	

LEON COUNTY, TEXAS
FY 2023 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
ROAD & BRIDGE

	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2022-2023
ROAD & BRIDGE - ADMINISTRATION FUND							
REVENUES							
R&B - PCT 1							
11-311-330 OTHER REVENUE	-	-	-	-	-	-	-
11-311-352 TRANSFER IN	-	-	-	-	-	-	-
11-311-390 CAPITAL LEASE PROCEEDS	-	-	-	-	-	36,558	
TOTAL REVENUE	-	-	-	-	-	36,558	
R&B - PCT 2							
11-312-330 OTHER REVENUE	-	-	-	34,512	-	-	
11-312-352 TRANSFER IN	-	-	89,811	89,811	35,460	97,315	
11-313-390 CAPITAL LEASE PROCEEDS	-	-	-	-	-	36,558	
TOTAL REVENUE	-	-	89,811	124,323	35,460	133,873	
R&B - PCT 3							
11-313-330 OTHER REVENUE	-	-	-	34,512	-	-	
11-313-352 TRANSFER IN	-	95,538	137,461	137,461	35,459	161,291	
11-313-390 CAPITAL LEASE PROCEEDS	-	558,027	-	-	-	36,558	
TOTAL REVENUE	-	653,565	137,461	171,973	35,459	197,849	
R&B - PCT 4							
11-314-330 OTHER REVENUE	-	-	-	34,512	-	-	
11-314-352 TRANSFER IN	-	-	56,943	137,461	35,459	56,944	
11-314-390 CAPITAL LEASE PROCEEDS	-	-	-	-	-	36,558	
TOTAL REVENUE	-	-	56,943	171,973	35,459	93,502	
EXPENDITURES							
R&B - PCT 1							
11-611-509 CAPITAL OUTLAY - LEASE PRINCIPAL	-	-	-	-	-	-	
11-611-507 CAPITAL OUTLAY - MACH/EQUIPMENT	-	-	-	-	-	-	
11-611-508 CAPITAL OUTLAY - LEASE INTEREST	-	-	-	-	-	-	
11-611-611 TRANSFER OUT	-	-	-	-	-	36,558	
TOTAL EXPENDITURES	-	-	-	-	-	36,558	
R&B - PCT 2							
11-612-509 CAPITAL OUTLAY - LEASE PRINCIPAL	-	-	82,304	82,182	31,744	91,491	
11-612-507 CAPITAL OUTLAY - MACH/EQUIPMENT	-	-	-	34,512	-	-	
11-612-508 CAPITAL OUTLAY - LEASE INTEREST	-	-	7,507	7,629	3,686	5,824	
11-612-611 TRANSFER OUT	-	-	-	-	-	36,558	
TOTAL EXPENDITURES	-	-	89,811	124,323	35,430	133,873	
R&B - PCT 3							
11-613-509 CAPITAL OUTLAY - LEASE PRINCIPAL	-	91,000	125,014	167,940	64,434	141,760	
11-613-507 CAPITAL OUTLAY - MACH/EQUIPMENT	-	548,443	-	34,512	-	-	
11-613-508 CAPITAL OUTLAY - LEASE INTEREST	-	4,538	12,447	16,096	6,089	19,531	
11-613-611 TRANSFER OUT	-	-	-	-	-	36,558	
TOTAL EXPENDITURES	-	643,981	137,461	218,548	70,523	197,849	
R&B - PCT 4							
11-614-509 CAPITAL OUTLAY - LEASE PRINCIPAL	-	-	50,813	50,703	50,703	53,243	
11-614-507 CAPITAL OUTLAY - MACH/EQUIPMENT	-	-	-	-	-	-	
11-614-508 CAPITAL OUTLAY - LEASE INTEREST	-	-	6,130	6,240	6,240	3,701	
11-614-611 TRANSFER OUT	-	-	-	-	-	36,558	
TOTAL EXPENDITURES	-	-	56,943	56,943	56,943	93,502	
EST USES OF FUND BALANCE	-	-	-	-	-	-	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	9,584	-	-	-	-	

LEON COUNTY, TEXAS
FY 2023 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
ROAD & BRIDGE

		FYE 20	FYE 21	FYE 22	FYE 22	FYE 22	FYE 23	%
		ACTUAL	ACTUAL	ADOPTED	AMENDED	6 MO	PROPOSED	
ROAD & BRIDGE - PCT 1		12 MONTH	12 MONTH	BUDGET	BUDGET	EXPERIENCE	BUDGET	INC/DEC
REVENUES								
71-311-301	DELINQUENT AD VALOREM TAXES	10,386	16,927	12,000	12,000	13,139	14,673	18%
71-311-302	AD VALOREM TAXES	663,231	712,310	714,063	670,858	644,605	698,640	4%
71-311-322	MOTOR VEHICLE TAX	171,434	181,948	155,796	155,796	69,420	178,806	13%
71-311-329	INTEREST EARNINGS	2,006	24,852	5,000	5,000	1,972	6,714	26%
71-311-330	OTHER REVENUE	86,154	20,957	-	-	9,128		
71-311-333	ROAD & BRIDGE - FINES	217	458	250	250	180	250	0%
71-311-352	TRANSFER IN	250,000	200,000	200,000	200,000	100,000	-	
71-311-353	GAS TAX REFUND	9,370	9,485	9,400	9,400	9,455	9,400	0%
71-311-354	GROSS WEIGHT/AXLE FEES	22,526	9,936	18,000	18,000	11,020	22,839	21%
71-311-355	SALE OF EQUIPMENT	6,025	-	-	-	-	20,000	100%
71-311-390	CAPITAL LEASE PROCEEDS	-	-	-	-	-		
71-311-392	AD VALOREM PENALTY & INTEREST	11,363	12,356	10,000	10,000	3,161	11,027	9%
71-311-654	PROJECTED CARRYOVER-PRIOR YR	-	-	-	-	-		
TOTAL REVENUE		1,232,712	1,189,229	1,124,509	1,081,304	862,082	962,349	-12%
(435) EXPENDITURES								
71-611-201	SOCIAL SECURITY TAXES	13,388	14,719	17,888	17,888	8,069	16,997	-5%
71-611-203	WORKERS COMPENSATION	5,256	3,873	5,500	5,500	3,467	5,500	0%
71-611-204	UNEMPLOYMENT INSURANCE	363	308	549	549	74	358	-53%
71-611-205	RETIREMENT	12,565	13,940	16,699	16,699	7,630	15,479	-8%
71-611-206	GROUP HOSPITAL INSURANCE	38,208	38,078	40,121	40,121	20,060	42,244	5%
71-611-207	GUARDIAN INSURANCE	1,638	1,851	2,003	2,003	955	2,003	0%
71-611-507	CAPITAL OUTLAY - MACH/EQUIP	11,480	-	-	-	-		
71-611-509	COMMUNICATIONS	4,300	2,531	6,300	6,300	759	3,000	-110%
71-611-511	CONSTRUCTION MATERIALS	-	-	-	-	-		
71-611-514	CONTRACTED SERVICES	72,670	116,652	64,996	134,996	57,524	64,792	-108%
71-611-522	CULVERTS	-	2,365	11,025	11,025	-		
71-611-536	GAS, OIL & GREASE	66,039	74,023	123,663	142,163	49,787	123,663	-15%
71-611-553	MISCELLANEOUS	(0)	106	93,771	733,341	69	132,832	-452%
71-611-556	OIL SAND	200,710	443,635	186,500	366,500	100,999	92,729	-295%
71-611-559	PARTS, REPAIRS & MAINT	30,945	41,764	55,125	74,950	22,268	59,950	-25%
71-611-568	RENTALS	1,202	1,763	1,000	2,040	478	2,041	0%
71-611-579	SAND & GRAVEL	123,799	93,057	168,376	168,302	56,476	88,941	-89%
71-611-592	SHOP SUPPLIES	7,970	14,191	8,830	16,330	3,102	12,330	-32%
71-611-595	TIRES & TUBES	15,040	6,473	22,050	26,050	15,556	26,050	0%
71-611-600	TRAVEL-MONTHLY ALLOWANCE	14,400	14,400	14,400	14,400	6,000	14,400	0%
71-611-601	UTILITIES	3,288	2,991	3,858	3,858	1,214	3,500	-10%
71-611-606	LATERAL ROAD - MATERIALS	10,000	10,000	10,000	10,000	10,000	10,000	0%
71-611-611	TRANSFER OUT	35,409	29,461	35,467	35,467	20,000	37,763	6%
71-611-811	SALARIES	142,030	167,514	198,428	181,037	82,058	159,377	-14%
71-611-813	SALARIES - PART TIME	5,028	-	21,000	21,000	-	21,000	0%
71-611-820	LONGEVITY	15,357	15,634	16,960	16,960	7,914	17,400	3%
71-611-822	OVERTIME	1,837	3,654	-	17,391	4,153	10,000	-74%
TOTAL EXPENDITURES		832,922	1,112,983	1,124,509	2,064,870	478,615	962,349	-115%
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES		399,791	76,245	-	-	-	(0)	
OTHER FINANCING SOURCES (USES) - CD		-	-	-	-	-		
EST BUDGETED USES OF FUND BALANCE		-	-	-	-	-		
EXCESS (DEFICIT) INCLUDING USE OF FUND BALANCE AND CD		-	76,245	-	-	-	(0)	

**LEON COUNTY, TEXAS
FY 2023 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
ROAD & BRIDGE**

	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2021-2022
ROAD & BRIDGE - PCT 2							
(312) REVENUE							
72-312-301	DELINQUENT AD VALOREM TAXES	8,492	13,451	11,700	11,700	11,671	12%
72-312-302	AD VALOREM TAXES	542,271	565,465	567,612	599,287	579,479	6%
72-312-322	MOTOR VEHICLE TAX	140,168	145,743	140,000	140,000	62,201	4%
72-312-329	INTEREST EARNINGS	-	9,009	2,500	2,500	-	-11%
72-312-330	OTHER REVENUE	70,662	151	-	-	242	
72-312-333	ROAD & BRIDGE - FINES	178	375	200	200	157	0%
72-312-352	TRANSFER IN	267,059	200,000	200,000	200,000	100,000	
72-312-353	GAS TAX REFUND	7,661	7,493	7,400	7,400	7,516	0%
72-312-354	GROSS WEIGHT/AXLE FEES	18,125	7,850	14,500	14,500	8,966	22%
72-312-355	SALE OF EQUIPMENT	799	-	-	-	-	100%
72-312-390	CAPITAL LEASE PROCEEDS	241,544	-	-	-	-	
72-312-392	AD VALOREM PENALTY & INTEREST	9,290	9,845	8,000	8,000	2,787	11%
72-312-654	PROJECTED CARRYOVER-PRIOR YR	-	-	78,604	78,604	-	
	TOTAL REVENUE	1,306,250	959,382	1,030,516	1,062,191	773,020	-25%
(612) EXPENDITURES							
72-612-201	SOCIAL SECURITY TAXES	10,256	10,477	10,446	10,446	5,274	12%
72-612-203	WORKERS COMPENSATION	4,380	3,227	4,500	4,500	2,889	2%
72-612-204	UNEMPLOYMENT INSURANCE	266	211	306	306	49	-25%
72-612-205	RETIREMENT	9,262	9,543	9,295	9,295	4,760	12%
72-612-206	GROUP HOSPITAL INSURANCE	18,014	15,231	16,049	16,049	8,024	5%
72-612-207	GUARDIAN INSURANCE	802	768	802	802	400	0%
72-612-506	CAPITAL OUTLAY - PRINCIPAL	-	76,957	-	-	-	
72-612-507	CAPITAL OUTLAY - MACH/EQUIP	295,335	5,000	-	-	-	
72-612-508	CAPITAL OUTLAY - INTEREST	-	11,008	-	-	-	
72-612-509	COMMUNICATIONS	4,334	4,496	4,410	6,410	2,494	-45%
72-612-511	CONSTRUCTION MATERIALS	-	-	22,050	5,050	-	77%
72-612-514	CONTRACTED SERVICES	194,473	213,901	72,856	207,617	178,584	-185%
72-612-522	CULVERTS	10,852	505	33,075	32,075	2,570	-145%
72-612-536	GAS, OIL & GREASE	50,628	67,117	110,250	74,250	10,909	33%
72-612-553	MISCELLANEOUS	1,561	1,107	62,631	146,352	1,938	-134%
72-612-556	OIL SAND	108,174	171,261	172,821	337,496	230,649	-238%
72-612-559	PARTS, REPAIRS & MAINT	78,776	112,152	44,100	86,100	29,547	-95%
72-612-568	RENTALS	1,202	1,763	1,000	1,040	478	74%
72-612-579	SAND & GRAVEL	131,524	81,672	170,400	98,639	49,566	-71%
72-612-592	SHOP SUPPLIES	4,513	3,779	4,963	19,963	1,618	-302%
72-612-595	TIRES & TUBES	7,749	9,087	13,605	13,605	1,480	0%
72-612-600	TRAVEL-MONTHLY ALLOWANCE	14,400	14,400	14,400	14,400	6,000	0%
72-612-601	UTILITIES	371	929	2,757	2,757	774	0%
72-612-606	LATERAL ROAD - MATERIALS	7,000	7,000	7,000	7,000	7,000	0%
72-612-611	TRANSFER OUT	26,372	29,989	122,622	122,622	55,460	7%
72-612-811	SALARIES	69,059	68,980	84,138	83,974	33,194	-8%
72-612-813	SALARIES - PART TIME	44,721	48,489	38,000	38,000	22,919	24%
72-612-820	LONGEVITY	7,080	7,518	8,040	8,040	3,752	6%
72-612-822	OVERTIME	1,206	790	-	1,164	164	77%
	TOTAL EXPENDITURES	1,102,311	977,356	1,030,516	1,347,952	660,495	-58%
	EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	203,939	(17,973)	-	-	0	
	OTHER FINANCING SOURCES (USES) - CD	-	-	-	-	-	
	EST BUDGETED USES OF FUND BALANCE	178,400	83,513	83,513	-	-	
	EXCESS (DEFICIT) INCLUDING USE OF FUND BALANCE AND CD	382,339	65,540	83,513	-	0	

LEON COUNTY, TEXAS
FY 2023 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
ROAD & BRIDGE

	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2021-2022
ROAD & BRIDGE - PCT 3							
(313) REVENUE							
73-313-301 DELINQUENT AD VALOREM TAXES	7,344	11,971	11,500	11,500	10,456	12,225	6%
73-313-302 AD VALOREM TAXES	468,962	503,749	506,130	536,997	519,418	582,079	8%
73-313-322 MOTOR VEHICLE TAX	121,219	128,668	121,000	121,000	55,747	126,435	4%
73-313-329 INTEREST REVENUE	-	6,875	1,500	1,500	-	1,719	13%
73-313-330 OTHER REVENUE	6,093	6,393	-	-	3,338	-	
73-313-333 ROAD & BRIDGE - FINES	153	324	100	100	140	100	0%
73-313-352 TRANSFER IN	250,000	200,000	200,000	200,000	100,000	-	
73-313-353 GAS TAX REFUND	6,626	6,708	6,600	6,600	6,702	6,600	0%
73-313-354 GROSS WEIGHT/AXLE FEES	15,929	7,027	14,000	14,000	8,004	16,150	13%
73-313-355 SALE OF EQUIPMENT	37,881	19,954	-	-	-	20,000	100%
73-313-390 CAPTIAL LEASE PROCEEDS	39,708	-	-	-	-	-	
73-313-392 AD VALOREM PENALTY & INTEREST	8,034	8,738	6,000	6,000	2,497	7,797	23%
73-313-654 PROJECTED CARRYOVER-PRIOR YEAR	-	-	-	-	-	100,000	
TOTAL REVENUE	961,950	900,406	866,830	897,697	706,302	873,105	-3%
(613) EXPENDITURES							
73-613-201 SOCIAL SECURITY TAXES	14,097	14,809	18,251	18,251	8,472	20,815	12%
73-613-203 WORKERS COMPENSATION	6,132	4,518	6,500	6,500	3,682	6,500	0%
73-613-204 UNEMPLOYMENT INSURANCE	381	301	357	357	77	402	11%
73-613-205 RETIREMENT	13,066	14,050	17,060	17,060	8,188	19,198	11%
73-613-206 GROUP HOSPITAL INSURANCE	18,014	24,505	48,145	48,145	18,389	42,244	-14%
73-613-207 GUARDIAN INSURANCE	1,725	1,469	2,404	2,404	854	2,003	-20%
73-613-500 CAPITAL OUTLAY - LAND	31,583	-	-	1,000	-	-	
73-613-504 CAPITAL OUTLAY	-	13,939	-	-	-	-	
73-613-506 CAPITAL OUTLAY - LEASE (PRINCIPAL)	68,789	-	-	13,420	6,710	13,420	0%
73-613-507 CAPITAL OUTLAY - MACH/EQUIP	39,708	15,118	-	10,558	5,558	-	
73-613-508 CAPITAL OUTLAY - LEASE (INTEREST)	6,602	-	-	3,840	1,763	3,525	-9%
73-613-509 COMMUNICATIONS	3,489	7,799	5,000	6,000	2,089	5,800	-3%
73-613-510 CMPTR/SPPRT/LIC SFTWRE	-	3,447	1,500	1,500	75	1,500	0%
73-613-511 CONSTRUCTION MATERIALS	-	-	-	7,000	-	2,500	-180%
73-613-514 CONTRACTED SERVICES	43,570	12,572	-	10,793	5,643	-	
73-613-521 CONTRACTED SERVICES - HAULING	-	35,687	60,000	40,000	11,209	15,000	-167%
73-613-522 CULVERTS	33,808	6,048	9,500	27,500	15,373	18,500	
73-613-536 GAS, OIL & GREASE	44,010	50,226	50,000	75,845	29,217	60,000	-26%
73-613-553 MISCELLANEOUS	26	(599)	57,430	184,828	317	92,771	
73-613-556 OIL SAND	160,595	62,634	42,961	47,961	33,030	23,812	
73-613-559 PARTS, REPAIRS & MAINT	69,602	74,338	32,000	45,187	13,748	25,000	-81%
73-613-568 RENTALS	2,784	43,405	4,000	24,007	4,982	2,500	-860%
73-613-579 SAND & GRAVEL	52,621	38,111	64,722	71,322	30,972	14,000	
73-613-592 SHOP SUPPLIES	3,811	24,324	15,000	21,500	7,162	15,000	-43%
73-613-595 TIRES & TUBES	11,462	14,497	10,000	10,000	2,572	10,000	0%
73-613-600 TRAVEL-MONTHLY ALLOWANCE	14,400	14,400	14,400	14,400	6,000	14,400	0%
73-613-601 UTILITIES	688	2,993	1,654	5,154	2,091	3,500	-47%
73-613-606 LATERAL ROAD - MATERIALS	6,500	6,500	6,500	6,500	6,500	6,500	0%
73-613-610 CTIF R&B MATCH	-	9,002	5,000	5,000	(877)	-	
73-613-611 TRANSFER OUT	26,372	125,527	170,272	153,012	90,523	196,529	22%
73-613-811 SALARIES	149,101	170,643	224,174	191,287	85,030	207,342	8%
73-613-813 SALARIES - PART TIME	9,344	572	-	5,000	-	24,604	80%
73-613-820 LONGEVITY	4,900	1,971	-	-	(188)	740	100%
73-613-821 SALARY SUPPLEMENT	-	-	-	-	-	-	
73-613-822 OVERTIME (OT)/ STRAIGHT TIME (ST)	7,425	15,511	-	15,800	15,800	25,000	37%
TOTAL EXPENDITURES	844,605	808,318	866,830	1,091,131	414,959	873,105	-25%
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	117,345	92,088	-	-	-	(0)	
OTHER FINANCING SOURCES (USES) - CD	-	-	-	-	-	-	
EST BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	
EXCESS (DEFICIT) INCLUDING USE OF FUND BALANCE AND CD	-	-	-	-	-	(0)	

LEON COUNTY, TEXAS
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ROAD & BRIDGE

	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2021-2022
ROAD & BRIDGE - PCT 4							
(314) REVENUE							
74-314-301	DELINQUENT AD VALOREM TAXES	7,543	12,107	9,000	9,000	9,692	15%
74-314-302	AD VALOREM TAXES	481,684	509,180	514,881	495,544	476,744	2%
74-314-322	MOTOR VEHICLE TAX	124,507	130,689	124,000	124,000	51,306	4%
74-314-329	INTEREST EARNINGS	4,362	14,954	4,500	4,500	2,195	24%
74-314-330	OTHER REVENUE	96,833	12,721	-	-	2,257	
74-314-333	ROAD & BRIDGE - FINES	157	333	100	100	132	0%
74-314-352	TRANSFER IN	250,000	200,000	200,000	200,000	100,000	
74-314-353	GAS TAX REFUND	6,805	6,762	6,700	6,700	6,818	0%
74-314-354	GROSS WEIGHT/AXLE FEES	16,219	7,085	15,000	15,000	7,983	9%
74-314-355	SALE OF EQUIPMENT	-	10,000	-	-	-	100%
74-314-390	CAPITAL LEASE PROCEEDS	-	-	-	-	-	
74-314-392	AD VALOREM PENALTY & INTEREST	8,252	8,850	7,000	7,000	2,328	12%
74-314-654	PROJECTED CARRYOVER-PRIOR YR	-	-	180,509	180,509	-	
	TOTAL REVENUE	996,363	912,681	1,061,690	1,042,353	659,456	-48%
(614) EXPENDITURES							
74-614-201	SOCIAL SECURITY TAXES	14,180	12,903	16,610	16,610	7,231	15%
74-614-203	WORKERS COMPENSATION	5,256	3,873	5,500	5,500	3,467	0%
74-614-204	UNEMPLOYMENT INSURANCE	387	269	425	425	68	-17%
74-614-205	RETIREMENT	13,123	12,119	15,428	15,428	6,657	14%
74-614-206	GROUP HOSPITAL INSURANCE	38,684	26,488	40,121	40,121	15,045	5%
74-614-207	GUARDIAN INSURANCE	1,723	1,552	2,004	2,004	808	0%
74-614-500	CAPITAL OUTLAY - LAND	-	-	-	-	-	
74-614-506	CAPITAL OUTLAY - LEASE (PRINCIPAL)	91,774	48,390	-	-	-	
74-614-507	CAPITAL OUTLAY - MACH/EQUIP	-	-	-	139,295	-	
74-614-508	CAPITAL OUTLAY - LEASE (INTEREST)	13,513	8,553	-	-	-	
74-614-509	COMMUNICATIONS	4,558	8,881	5,000	5,000	1,017	0%
74-614-511	CONSTRUCTION MATERIALS	-	-	-	-	-	
74-614-514	CONTRACTED SERVICES	13,168	18,051	29,824	154,824	4,620	-419%
74-614-522	CULVERTS	17,501	16,029	10,000	10,000	50	
74-614-536	GAS, OIL & GREASE	59,904	51,831	115,000	115,000	45,237	12%
74-614-553	MISCELLANEOUS	(279)	625	117,925	270,142	28	-170%
74-614-556	OIL SAND	151,883	143,777	150,000	300,000	20,082	
74-614-559	PARTS, REPAIRS & MAINT	38,870	42,837	55,000	59,000	11,273	-18%
74-614-568	RENTALS	4,692	1,763	1,000	2,000	478	-100%
74-614-579	SAND & GRAVEL	121,877	137,914	150,000	150,000	48,343	
74-614-592	SHOP SUPPLIES	5,841	8,555	10,000	14,000	2,632	-40%
74-614-595	TIRES & TUBES	21,550	17,982	20,000	47,000	12,231	-370%
74-614-600	TRAVEL-MONTHLY ALLOWANCE	14,400	14,400	14,400	14,400	6,000	0%
74-614-601	UTILITIES	930	1,075	1,820	1,820	448	0%
74-614-606	LATERAL ROAD - MATERIALS	6,500	6,500	6,500	6,500	6,500	0%
74-614-611	TRANSFER OUT	35,409	29,461	92,410	92,410	76,943	2%
74-614-811	SALARIES	161,597	146,767	181,183	179,020	73,390	6%
74-614-813	SALARIES - PART TIME	-	1,684	15,000	14,000	4,030	53%
74-614-820	LONGEVITY	3,680	4,956	6,540	6,540	2,532	-17%
74-614-821	SALARY SUPPLEMENT	-	-	-	-	-	
74-614-822	OVERTIME	5,714	9,563	-	3,163	1,163	79%
	TOTAL EXPENDITURES	846,435	776,797	1,061,690	1,664,202	350,276	-113%
	EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	149,928	135,884	-	-	-	(79,059)
	OTHER FINANCING SOURCES (USES) - CD	-	-	-	-	-	
	EST BUDGETED USES OF FUND BALANCE	-	115,843	125,843	-	-	79,059
	EXCESS (DEFICIT) INCLUDING USE OF FUND BALANCE AND CD	-	-	-	-	-	0

**LEON COUNTY, TEXAS
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ROAD & BRIDGE**

	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2021-2022
FORESTRY (FUND 75) - PCT 1/4							
(315) REVENUE							
75-315-330 OTHER REVENUE	281	-	-	-	42		
75-315-352 TRANSFER IN	123,561	118,900	70,934	70,934	40,000	<u>75,525</u>	6%
TOTAL REVENUE	<u>123,842</u>	<u>118,900</u>	<u>70,934</u>	<u>70,934</u>	<u>40,000</u>	<u>75,525</u>	4%
(615) EXPENDITURES							
75-615-201 SOCIAL SECURITY	4,859	4,790	2,683	2,683	1,424	<u>2,968</u>	10%
75-615-203 WORKERS COMPENSATION	1,752	1,291	1,000	1,000	363	<u>1,000</u>	0%
75-615-204 UNEMPLOYMENT INSURANCE	141	107	88	88	25	<u>58</u>	-52%
75-615-205 RETIREMENT	4,867	4,796	2,669	2,669	1,440	<u>2,891</u>	8%
75-615-206 GROUP HOSPITAL INSURANCE	18,014	15,231	8,025	8,025	4,346	<u>8,449</u>	5%
75-615-207 GUARDIAN INSURANCE	801	768	401	451	382	<u>401</u>	-12%
75-615-536 GAS/OIL/GREASE	-	-	2,000	1,950	-	<u>1,950</u>	0%
75-615-595 TIRES & TUBES	-	-	500	500	-	<u>500</u>	0%
75-615-651 REPAIR/MAINT-PCT 2/3	21,007	17,478	-	-	-		
75-615-652 REPAIR/MAINT-PCT 1/4	8,911	11,263	18,507	18,507	2,726	<u>18,507</u>	0%
75-615-811 SALARIES	60,335	60,292	32,301	32,301	15,240	<u>35,801</u>	10%
75-615-813 SALARIES - PART TIME	-	-	-	-	-		
75-615-820 LONGEVITY	2,280	2,884	2,760	2,760	1,290	<u>3,000</u>	8%
75-615-821 SALARY SUPPLEMENT	-	-	-	-	-		
75-615-822 OVERTIME	-	-	-	-	-		
TOTAL EXPENDITURES	<u>122,968</u>	<u>118,900</u>	<u>70,934</u>	<u>70,934</u>	<u>27,235</u>	<u>75,525</u>	6%
BUDGETED USES OF FUND BALANCE	<u>0</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	<u>874</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		

LEON COUNTY, TEXAS
 FY 2023 BUDGET
 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
 ROAD & BRIDGE

	FYE 20 ACTUAL 12 MONTH	FYE 21 ACTUAL 12 MONTH	FYE 22 ADOPTED BUDGET	FYE 22 AMENDED BUDGET	FYE 22 6 MO EXPERIENCE	FYE 23 PROPOSED BUDGET	% INC/DEC 2021-2022
FORESTRY (FUND 76) - PCT 2/3							
(315) REVENUE							
76-315-330		OTHER REVENUE	-	-	-		
76-315-352		TRANSFER IN	-	65,622	65,622	40,000	7%
		TOTAL REVENUE	-	65,622	65,622	40,000	7%
(615) EXPENDITURES							
76-615-201		SOCIAL SECURITY	-	2,331	2,331	1,094	11%
76-615-203		WORKERS COMPENSATION	-	1,000	1,000	578	17%
76-615-204		UNEMPLOYMENT INSURANCE	-	76	76	-	-49%
76-615-205		RETIREMENT	-	2,319	2,319	1,088	9%
76-615-206		GROUP HOSPITAL INSURANCE	-	8,025	8,025	3,678	5%
76-615-207		GUARDIAN INSURANCE	-	401	401	184	0%
75-615-536		GAS/OIL/GREASE	-	2,000	10,012	2,706	-5%
75-615-595		TIRES & TUBES	-	500	1,500	1,032	0%
76-615-651		REPAIR/MAINT-PCT 2/3	-	18,507	14,807	2,093	-48%
76-615-811		SALARIES	-	29,843	29,843	13,774	10%
76-615-813		SALARIES - PART TIME	-	-	-	-	
76-615-820		LONGEVITY	-	620	620	286	28%
76-615-821		SALARY SUPPLEMENT	-	-	-	-	
76-615-822		OVERTIME	-	-	-	-	
		TOTAL EXPENDITURES	-	65,622	70,934	26,512	-1%
BUDGETED USES OF FUND BALANCE							
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES							