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8:30 AM
SEP 13 2023
CHRISTIE WAKEFIELD
CLERK, COUNTY COURT
BY *Christie Wakefield*
LEON COUNTY, TEXAS

Leon County, Texas

Adopted Budget

Fiscal Year 2024



LEON COUNTY
Fiscal Year 2023-2024
Budget Cover Page
September 11, 2023

FILED
2:58 pm
 SEP 11 2023
 CHRISTIE WAKEFIELD
 CLERK COUNTY CLERK
 BY *[Signature]*
 LEON COUNTY, TEXAS

This budget will raise more revenue from property taxes than last year's budget by an amount of \$357,635, which is a 3.21 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 \$131,641.00.

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

County Judge, Byron Ryder	✓	For	_____	Against
Commissioner, Pct 1, Joey Sullivan	✓	For	_____	Against
Commissioner, Pct 2, Paul Bing	✓	For	_____	Against
Commissioner, Pct 3, Kyle Workman	_____	For	✓	Against
Commissioner, Pct 4, Thomas Foley	✓	For	_____	Against

Property Tax Rate Comparison	2023-2024	2022-2023
Property Tax Rate	\$0.395056/100	\$0.443095/100
No-New-Revenue Tax Rate	\$0.373323/100	\$0.364573/100
No-New-Revenue Maintenance & Operations Tax Rate	\$0.327737/100	\$0.380007/100
Voter-Approval Tax Rate	\$0.394883/100	\$0.501868/100
Debt rate	\$0.048876/100	\$0.058054/100

Total debt obligations for County of Leon secured by property taxes: \$1,311,746

LEON COUNTY, TEXAS
ADOPTED BUDGET
For the Fiscal Year Ending September 30, 2024

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ADOPTED ANNUAL BUDGET

FISCAL YEAR 2024

October 1, 2023 – September 30, 2024

COMMISSIONERS COURT

BYRON RYDER

COUNTY JUDGE

JOEY SULLIVAN
COMMISSIONER, PCT 1

KYLE WORKMAN
COMMISSIONER, PCT 3

PAUL BING
COMMISSIONER, PCT 2

THOMAS FOLEY
COMMISSIONER, PCT 4

PREPARED BY THE COUNTY AUDITOR

MELISSA B. ABNEY, COUNTY AUDITOR

THE BUDGET PROCESS

The FY 2024 Adopted Budget covers twelve months from October 1, 2023, through September 30, 2024. The budget preparation process aims to develop a work program and financial plan for Leon County. The goal is to produce a budget document stating which services and functions will be provided with available resources.

The budget document should be understandable by the taxpayers and citizens at large. It should be a policy document that defines issues to allow the Commissioners' Court to make sound business decisions regarding county programs and finances. The Commissioners' Court must have enough information to make funding choices between alternative programs and priorities.

The budget document provides offices and departments with a work program supporting their individual and collective missions. Furthermore, it also provides the County Auditor with a financial plan to ensure that the County operates within its financial means.

Finally, the Budget serves as an essential reference document that provides extensive information on the nature and scope of County operations and services.

Phase I: Departmental Requests:

During this phase of the budget cycle, departments can request funding for the following year's operation. This phase is divided into requests for the current level of service (baseline budget), requests for capital outlay, and requests for service level changes.

Baseline Budget – The baseline budget is defined as the level of service currently being provided by the department and should only be affected by workload volumes and inflationary pressures. For budget preparation purposes, requests for new positions are considered service-level changes and are not included in the baseline budget.

Budget Criteria for Review of the Baseline Budget – The first step in analyzing a department's budget submission is to review the department's current baseline budget and make any needed recommendations for modifications to the base in accordance with the following criteria:

1. **Workload Decreases:** If a department has had a workload decrease (including efficiencies created by technology improvements) or some other programmatic change that has resulted in a lower demand for service, then budget reductions may be recommended to reflect this decrease.

2. Changing Circumstance: If circumstances have changed in the community or the customer base that no longer justifies continuing a department's program at its current level, then budget reductions may be recommended to reflect this change.

3. Revenue Shortfalls: If a past program was fully or partially funded based on an expectation of additional revenue and that revenue has not materialized or continued as expected, then budget reductions may be recommended to bring expenses in line with the actual revenue.

4. Decrease in Non-General Fund Revenue: If a program was fully or partially funded by Non-General Fund revenue and that revenue has been reduced or eliminated, the increase to the General Fund will be evaluated as a Program Change.

Capital Outlays – Capital outlays are expenditures for the acquisition of capital assets, including the cost of land, buildings, permanent improvements, machinery, large tools, furniture, and equipment. Capital outlay refers to those items that cost more than \$5,000 per unit. Requests for new or different vehicles are also subject to the capital outlay process.

Phase II: Budget Review

Budget Review - During this phase of the process, the County Auditor and County Judge conduct a review of departmental requests. Also, the revenue estimates and fund balance projections from the County Auditor will be received during this time. These estimates, projections, and tax roll information from the Leon County Appraisal District and the Tax Assessor/Collector will be used to formulate budget-balancing strategies.

The Auditor will receive input from the County Judge and Commissioner's Court regarding their priorities at the initiation of the review phase. The County Auditor will present the Commissioner's Court with preliminary review estimates and a summary of departmental requests. This information will form the basis for the priority-setting session of the Commissioners Court.

Before the finalization of the Budget, each office is informed of the recommended level of funding for each department. The office or department may appeal any disagreement to the commissioner court during the next phase of the process.

Phase III: Commissioners Court Deliberations and Proposal of the Budget

The Commissioners Court will hold budget hearings in accordance with the budget calendar. Department officials and outside entities will have the opportunity to meet with the Court on these dates or any revisions of these dates.

Once the final tax roll is received and the effective tax rate has been calculated, the Commissioners' Court will be informed of the status of the Budget. The Commissioners Court will give direction on any possible tax rate increase or decrease.

The County Auditor will provide the Commissioner's Court with a balanced budget in the Proposed Budget document.

Phase IV: Adoption of the Budget

After the Commissioners' Court completes its deliberations and holds the public hearing (s) on the proposed Budget and tax rate, the Court will vote to adopt the Budget. The Commissioners' Court may change the adopted Budget it deems necessary before the adoption.

Phase V: Implementation of the Adopted Budget

Upon adoption by the Commissioners' Court, a copy of the Budget will be filed with the County Clerk. The County Auditor is responsible for the financial accounts of the County and the preparation of the monthly budget statements. The Auditor's Office is responsible for the daily administration of the Budget.

Budget Amendment – Except through certification of the County Auditor and approval by the Commissioners' Court, the total amount appropriated in the Budget cannot be amended. However, funds may be reallocated to different expenditure accounts. These changes to the Budget occur in the form of budget transfers (or amendments). The following briefly describes the process for approval of budget transfers.

The office or department requests a transfer of funds from one expenditure group to another. The Auditor's Office evaluates the requests to determine the appropriateness and availability of funds. The Auditor's Office then forwards the transfer to the Commissioners' Court for consideration. If the Commissioners' Court approves, the Auditor's Office makes the appropriate changes in the financial management system to reflect the transfer.

ACCOUNTING SYSTEM

Basis of Accounting – The County complies with Generally Accepted Accounting Principles (GAPP) and applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

The modified accrual basis of accounting is used. Under this method, revenues are recognized when they become measurable and available. Measurable means the transaction amount can be determined, and available means the amount is collectible within the current period. Expenditures are recorded when the liability is incurred except for unmatured interest on general long-term debt, which is recognized when paid.

Basis of Budgeting - The Leon County budget is prepared on a modified accrual basis consistent with generally accepted accounting principles, and budgetary control occurs at the account line item level. Under the modified accrual basis of accounting, revenues are recognized for budgetary purposes when they are received or become measurable. For example, property tax revenue is measurable when the statements are produced. Expenditures are recognized when the related fund liability is incurred, such as with the issuance of a purchase order.

Revenue Estimates - The County Auditor provides revenue estimates for the upcoming fiscal year. Estimates incorporated into the budget document are based on trend analysis, current and/or pending legislation, and economic conditions.

Budget Control - The County maintains an encumbrance accounting system as a method of budgetary control. Estimated purchase amounts are encumbered before the release of purchase orders to vendors.

Budget Administration- The approved Budget is prepared in traditional line-item format with the adoption of the Budget. Any transaction that would cause the line item to exceed the budgeted appropriation will require a budget amendment or line item transfer.

Budget Transfers – Budget Transfers fall into two different categories: those that the department head can approve and those that require approval of the Commissioners' Court before any expenditure of funds. Under state law, the Budget cannot be exceeded in any expenditure line item. In addition, the total of the budgets for the General Fund and certain Special Revenue Funds cannot be increased once the budgets are adopted unless certified by the County Auditor and approved by the Commissioners' Court.

Budget Adjustments – Transferring funds between line items for budget administration can be done by the department head or elected officials and does not require further approval of the Commissioners' Court before any expenditure of funds. Some departments have multiple divisions; adjustments may also be made between line items within the various divisions of a department.

Budget Amendments – All other transfers require approval of the Commissioners' Court via a budget amendment request form submitted via the Auditor's Office. They can take the form of

moving funds from one line item to another and between funds. Additionally, changes in the authorized level of funding that increases or decreases the total, or bottom line, of the Budget are also submitted for court approval. Budget amendments may include revenue and expenditure or offsetting amounts and are authorized only by a majority vote of the Commissioners' Court. The County Auditor must certify any revenue increase to the Budget.

Fund Balance Classifications – The County's Commissioners' Court meets regularly to manage and review cash financial activities and ensure compliance with established policies. It is the County's policy to fund current expenditures with current revenues, and the County's mission is to strive to maintain a diversified and stable revenue stream to protect the government from problematic fluctuations in any single revenue source and provide stability to ongoing services. The County's highest level of decision-making authority resides in its Commissioners' Court. The Commissioners' Court can commit and assign amounts as needed for specific purposes. It can also modify or rescind unrestricted fund balance arrangements as needed. It usually requires a special meeting or resolution to change committed fund balance arrangements. When both restricted and unrestricted fund balances are available, the County's policy is to use restricted resources first, then unrestricted resources as needed. For unrestricted fund balance, the committed amount should be used first, the assigned amount next, and the unassigned amount should be used last. The County's unassigned fund balances will be maintained to provide the County with enough working capital and a margin of safety to address local and regional emergencies without borrowing.

Under GASB 54, fund balances are required to be reported according to the following classifications:

Nonspendable Fund Balance – Includes amounts that cannot be spent because they are either not in spendable form or must be kept intact for legal or contractual reasons. This classification includes inventories, prepaid amounts, assets held for sale, and long-term receivables.

Restricted Fund Balance – Constraints placed on using these resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or other governments or are imposed by law (through constitutional provisions or enabling legislation).

Committed Fund Balance – Amounts that can only be used for specific purposes imposed by a formal action of the government's highest level of decision-making authority. The County's highest level of decision-making authority resides with the Commissioners' Court. The constraints imposed by the resolution of the Commissioners' Court remain binding unless removed or changed in the same manner employed to commit those resources previously.

Assigned Fund Balance – Amounts constrained by the County's intent to be used for specific purposes but do not meet the criteria to be classified as restricted or committed. Such intent should be expressed by the Commissioners' Court or its designated officials to assign the amount to be used. Constraints imposed on the use of the assigned amounts can be removed with no formal action.

Unassigned Fund Balance – This is the residual classification of the General Fund. Only the General Fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification due to overspending for specific purposes for which the amount had been restricted, committed, or assigned.

FUND STRUCTURE

Leon County maintains budgetary control of its operating accounts using various funds. A "Fund" is a balanced set of accounts with identifiable revenue sources and expenditures. It is segregated to measure a specific activity. The County's Budget contains various funds. This document includes all funds for which the Commissioners' Court has budgetary oversight responsibility.

- **General Fund** – As a major fund, the general fund is the County's general operating fund. The general operating fund accounts for all resources not required to be accounted for in other funds. This fund provides for the general government or daily operations of the County. The primary sources of revenue for the general fund are property tax, sales tax, fees, and service charges.
- **Special Revenue Funds** – Funds specifically required accounting for revenues and expenditures restricted for specific purposes. Special revenue funds include Hotel Occupancy Tax, State Lateral Road, Unclaimed Property, Law Library, Local Provider Participation, Law Enforcement Education, County Records Management, County Clerk Records Management, County Clerk Archival, Courthouse Security Fund, Justice Court Security Fund, District Clerk Management, District Clerk Archival, Justice of the Peace Technology, County and District Court Technology, Forfeitures, DA Hot Check Collection, Bail Bond Board Fee, Voter Registration, Vehicle Inventory Tax Interest, Sheriff – Crime Fund, District Attorney – Crime Fund, Primary Election.
- **Grant Fund** – Funds specifically funded by state or federal agencies to supplement budget allocations and/or support services provided by County offices and departments. It also serves as potential seed money for new programs and/or services, particularly within County priority areas of concern, identified gaps in service, and other service needs.
- **Debt Services** – The fund accounts for the principal and interest payment on bonded long-term indebtedness. Primary sources of revenue include ad valorem taxes and interest income.
- **Capital Projects** – Funds specifically designed to account for the acquisition or construction of major capital facilities, major capital improvements, and/or equipment acquisition.
- **Enterprise Fund** – Fund created to account for business-like activities similar to the private sector. These funds are considered self-supporting because the services rendered are generally financed through charges.

FINANCIAL SUMMARY OVERVIEW

This budget document includes appropriations for all governmental funds unless otherwise noted. The audited financial statements include various fiduciary funds that do not fall under the jurisdiction of the Commissioners' Court and are therefore not reported in this document.

REVENUES

Revenues are essential to the budget process; without funding, there would be no resources to fund the expenditures. The county government has minimal resources to draw; almost all are strictly determined and limited by the state government, with very few locally optional alternatives. The County Auditor provides revenue estimates and combines trend analysis, economic forecast, and special conditions. Revenues are categorized in the following manner:

Property Tax (current) – Includes all ad valorem taxes collected on the current year's tax roll issued October 1. All collections related to this tax roll should be accounted for as "current" until June 30 of the following year, when uncollected taxes become officially delinquent.

Property Tax (delinquent) – Includes ad valorem tax collections for the current year deemed "past due. It includes all taxes collected from the current year after June 30 and those collected during the year for a previous tax roll year.

381 Development Agreement – Includes refunds to developers who have entered into a 381 Economic Development Agreement with the County that have met all requirements that have been agreed upon. Such conditions include meeting employee quota, appraised property value, and/or revenue for that specific tax year.

Penalty & Interest on Taxes - Includes taxes that become delinquent (but not past due) on February 1 in the year following the issuance of a tax roll. After February 1, the taxpayer is required to pay a penalty for late payment and interest from February 1 at a specified annual rate. This account is used to account for all such penalties and interest collected.

Sales Tax – Includes sales tax revenue received from the Texas State Comptroller for taxes collected in Leon County for the twelve months of October 1 through September 30.

County Sales Tax – Includes sales tax revenue received from the State Comptroller for taxes collected in Leon County for the twelve months of October 1 through September 30.

Mixed Drink Tax – Includes tax assessed by local vendors and remitted to the State Comptroller monthly. Then, the State remits the County's portion of the tax to the County every quarter.

Fees of Office – Fees charged for services performed by county offices.

Fines & Forfeitures – Includes fines assessed by the courts and bond forfeitures.

Interest – Includes revenue received as interest from investments and bank accounts.

Other Revenue – Includes revenue not classified in another category.

Reserves – Includes the use of fund balance unspent from previous years or set aside to meet a specific obligation.

Functions of County Government

Today, 254 counties are serving the needs of approximately twenty-nine million Texans - ranging in size from just 100 residents to over 4.6 million. Significant responsibilities include building and maintaining roads, operating the judicial system, operating and constructing jails, maintaining public records, collecting property taxes, issuing vehicle registration and transfers, and registering voters. Counties also provide law enforcement, conduct elections, and provide health and social services to many indigent residents. Increasing county governments are playing a vital role in the economic development of their local areas.

Structure of County Government

The statutory duties and responsibilities of county officials in Texas are numerous. County government is generally an extension of state government, principally focusing on the judicial system, health and welfare services, law enforcement, and road construction. Texas counties seldom have responsibility for schools, water and sewer systems, electric utilities, and commercial airports. Texas county governments have no ordinance-making powers other than those explicitly granted by the State Legislature.

Leon County shares organizational features with the other 253 counties in the State: a governing body (the Commissioners' Court) consisting of one member elected at large (the County Judge) and four Commissioners elected from respective precincts. The County Judge is so named because he has actual judicial responsibility in all but the largest Texas counties. In Leon County, the County Judge is an executive and an administrator. Other primary duties are the presiding officer of the Commissioners' Court and serving as head of emergency management and homeland security.

The Commissioners' Court of Leon County serves as a legislative and executive branch of government, with budget authority over most county offices. Commissioners' Court annually sets the County tax rate, adopts the Budget, appoints boards and commissions, approves grants and personnel actions, and oversees the administration of county government. The Court has adopted a classified budget as opposed to a line-item budget. The classified Budget extends to the elected officials and department heads an element of managerial control.

In Texas county government, there is no hierarchy level for elected county officials, as all elected officials answer directly to the voters. The Commissioners' Court's authority over county offices, including elected officials, is limited to its authority to approve and disapprove the budgeted funds appropriated for each department's activity.

Elected offices created by the Texas Constitution include County Judge, Commissioner, Constable, County Clerk, District Attorney, District Clerk, Justice of the Peace, Sheriff, Tax Assessor/Collector, and Treasurer. These officers are elected at large except for the Commissioners, Constables, and Justices of the Peace, who are elected by individual precincts.

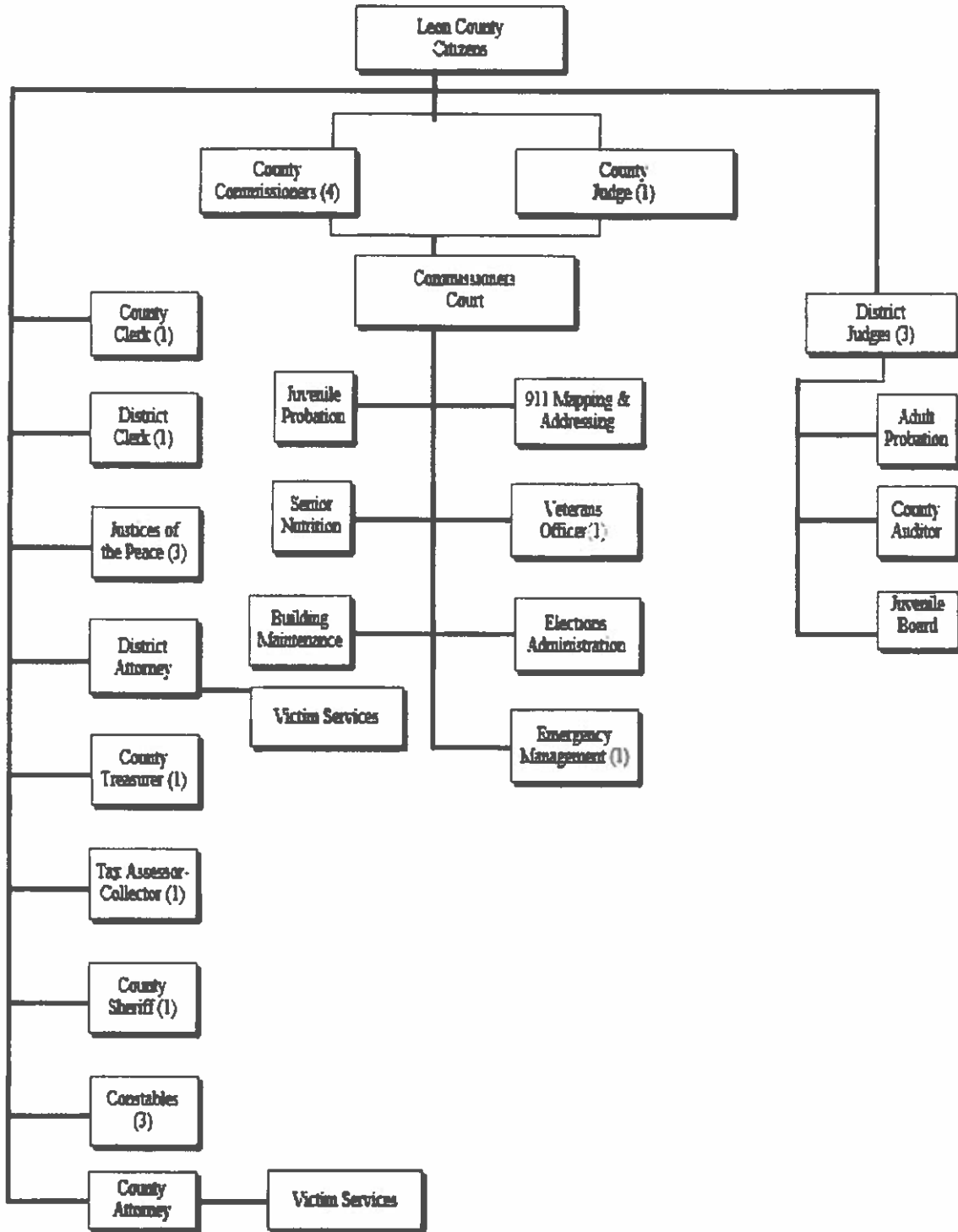
Offices created by the legislative act include State District Judges, County Courts at Law, County Auditor, County Purchasing Agent, County Engineer, Community Supervision and Corrections, and Juvenile Probation. The State District Judges and County Court at Law Judges are elected at large. Various boards appoint the remaining officials.

ELECTED OFFICIALS
COUNTY FUNDED ANNUAL SALARY
Year Ending September 30, 2024

<u>Elected Officials</u>	Base Salary	County Longevity	Other Supplements	Annual Salary	Footnotes
County Judge	57,339	4,980	38,400	100,719	
County Commissioners'					
Precinct 1	57,339	7,200	14,400	78,939	
Precinct 2	57,339		14,400	71,739	
Precinct 3	57,339	660	14,400	72,399	
Precinct 4	57,339		14,400	71,739	
County Treasurer	57,339	3,060		60,399	
Tax Assessor/Collector	57,339	2,700		60,039	
County Attorney	57,339	1,620	70,000	128,959	
District Attorney	6,000			6,000	(1)
District Clerk	57,339	5,560		62,899	
County Clerk	57,339	5,760		63,099	
District Judge					
87th District Court	2,400			2,400	(1)
278th District Court	2,400			2,400	(1)
369th District Court	2,400			2,400	(1)
Justice of the Peace					
Precinct 1	57,339		417	57,756	
Precinct 2	57,339	4,700	417	62,456	
Precinct 4	57,339	3,520	417	61,276	
Sheriff	75,000	2,580	14,400	91,980	
Constable					
Precinct 1	13,263	660		13,923	
Precinct 2	13,263	7,200	300	20,763	
Precinct 4	13,263	1,380		14,643	
	<u>873,396</u>	<u>51,580</u>	<u>181,951</u>	<u>1,106,927</u>	

(1) District Court Judges can receive up to a maximum salary match from the County of \$18,000 per Government code 659.012(a)(1) and 32.001. The District Attorney is compensated per Government Code 46.003.

LEON COUNTY ORGANIZATIONAL CHART



Leon County Commissioners' Court



Left to Right:

Thomas "TJ" Foley – Commissioner Pct 4, Joey Sullivan – Commissioner Pct 1, Byron
Ryder – County Judge,
Kyle Workman – Commissioner Pct 3, Paul Bing – Commissioner Pct 2

COUNTY OF LEON

Elected Officials

Commissioners Court

Byron Ryder, County Judge
Joey Sullivan, Commissioner Pct 1
Paul Bing, Commissioner Pct 2
Kyle Workman, Commissioner Pct 3
Thomas "TJ" Foley, Commissioner Pct 4

District Clerk

Cassandra Noey

District Judges

C. Michael Davis
Hal R. Ridley
Amy Thomas Ward

Constables

Glenn Hightower, Pct 1
George Holleman, Pct 2
David Welch, Pct 4

Justice of the Peace

Jeff Carr, Pct 1
Ranee Doak, Pct 2
Lee Weiler, Pct 4

County Attorney

Keith Cook

Sheriff

Kevin Ellis

County Clerk

Christie Wakefield

Tax Assessor/Collector

Robin Shafer

District Attorney

James "Caleb" Henson

Treasurer

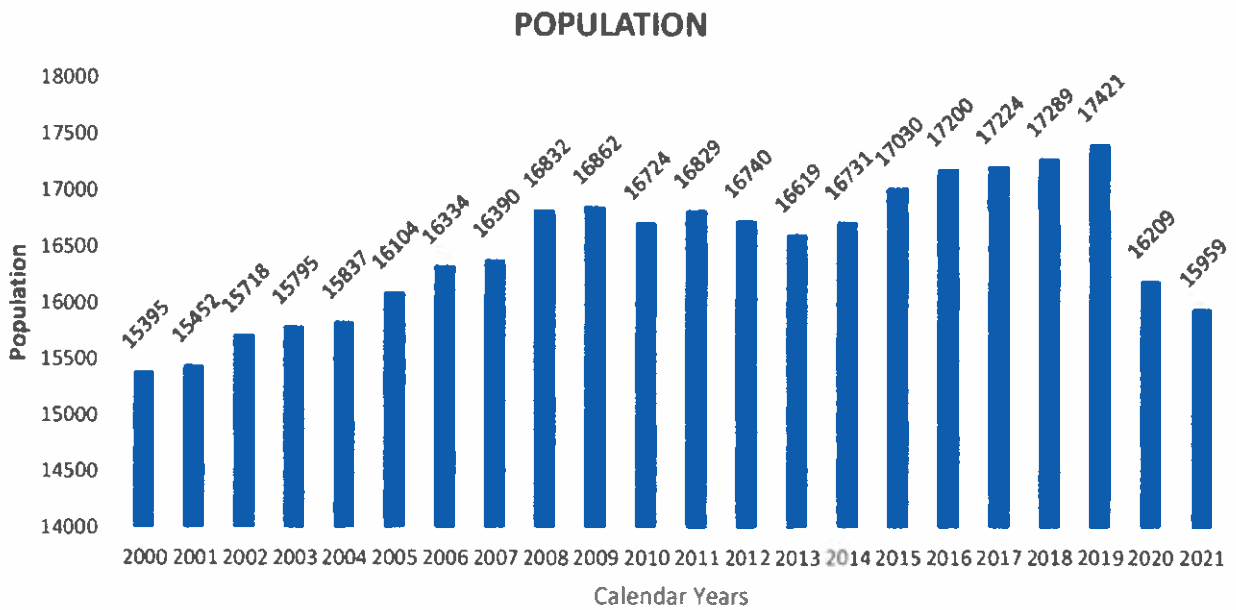
Brandi Hill

Appointed Officials/Department Heads

Melissa B. Abney, County Auditor
Henry Herren, Building Maintenance Supervisor
Richard Parish, County Extension Agent – CEA-Ag/NR
Michael McBride, County Extension Agent – CEA-FCH
Cassie Ferguson, County Extension Agent – CEA-4-H/Youth
Donna Golden, Elections Administrator
Carmen Fritts, Juvenile Probation Officer
Bob Hickman, Emergency Management Coordinator
Kim Cervantes, Veteran Service Officer

LEON COUNTY PROFILE

Leon County is in East Central Texas, bounded by large metropolitan areas. Dallas-Ft. Worth is 123 miles to the north, Houston 117 miles to the southeast, Austin 140 miles to the southwest, and San Antonio 217 miles to the southwest. The City of Centerville is the county seat, with a projected population of 15,719. Leon County includes the Cities of Centerville, Buffalo, Jewett, Marquez, Leona, and Hilltop Lakes. The County also includes the towns of Normangee and Oakwood.



Population from the United States Census Bureau: Population Est. as of July 1, 2022 - <https://www.census.gov/quickfacts/fact/table/leoncountytexas/PST045222>

County services and responsibilities include:

- Building and maintaining county roads
- Operating the judicial system
- Registering voters and holding elections
- Maintaining public records
- Providing law enforcement
- Building and operating jails
- Office of Emergency Management
- Coordination and support of volunteer fire departments
- Collection of property and sales taxes
- Providing health and social services to the indigent

LEON COUNTY STATISTICS & DEMOGRAPHICS



2020 Census Population: 16,209
Median household income: \$48,676

Racial Composition:
White – 86%
Hispanic – 4.45%
African American – 6.68%
Other – 2.71%

Education Attainment:
High School Graduate or higher - 83.4%
Bachelor's degree or higher – 17.2%

Top Employers:
Nucor Steel Jewett
Buffalo ISD
Centerville ISD
Leon ISD
Normangee ISD
Oakwood ISD
AL Helmcamp
R Construction Company
Leon County Government
Ridley Block Operation
Davis Country Store
Brookshire Brothers

Information regarding Leon County Statistics and Demographics can be located at <https://www.census.gov/quickfacts/fact/table/leoncountytexas/RHI425222#RHI425222>.

**ORDER LEVYING A TAX RATE
FOR THE COUNTY OF LEON
(FOR THE TAX YEAR 2023)**

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 Joey Sullivan and seconded by Leon County Commissioner Paul Bing that the property tax rate be increased by the adoption of a tax rate of \$.395056, which is effectively a 5.82% 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	<input checked="" type="checkbox"/>
Leon County Commissioner Pct. #2	voted	<input checked="" type="checkbox"/>
Leon County Commissioner Pct. #3	voted	<input checked="" type="checkbox"/>
Leon County Commissioner Pct. #4	voted	<input checked="" type="checkbox"/>
Leon County Judge	voted	<input checked="" type="checkbox"/>

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 2023 as follows:

1. For the purpose of maintenance and operations - \$.346000
2. For the payment of principal and interest on county debt - \$.048876
3. Total tax rate for 2023 tax year - \$.395056

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEARS RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 5.63% AND RAISES TAXES FOR MAINTENANCE AND OPERATIONS ON \$100,000 HOME BY APPROXIMATELY \$-38.86.

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 11th day of September, 2023

Ben Bell
Leon County Judge

Joey Sullivan
Joey Sullivan, Commissioner, Pct. #1

Paul Bing
Paul Bing, Commissioner, Pct. #2

Kyle Workman
Kyle Workman, Commissioner, Pct. #3

Thomas Foley
Thomas Foley, Commissioner, Pct. #4

Attested:
Christie Wakfield
Leon County Clerk, Christie Wakfield

LEON COUNTY
AD VALOREM TAX ALLOCATION BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2023
Calculation of Tax Revenue

ADOPTED BUDGET - 9/11/2023

This budget is calculated on an adjusted tax valuation of

\$3,033,928,073.00	
2023 Certified Values	\$2,941,619,694.00
2023 Rolling Stock Value	\$16,244,031.00
Values Under Protest	\$76,064,348.00
	\$11,985,714.89

OPERATING RATE: 0.346180
I & S (DEBT) RATE: 0.048876

2023 Certified Values
2023 Rolling Stock Value
Values Under Protest

PROPOSED FY 2023 TAX RATE	0.395056	39.5056%
<i>NO NEW REVENUE TAX RATE</i>	0.373323	11,326,351.30
<i>VOTER APPROVAL RATE</i>	0.375189	11,382,964.40
<i>DEMINIMUS RATE</i>	0.395057	11,621,074.51

Collection Rate ----->

\$11,506,286.29

TAX BREAKDOWN:

General Fund	0.256818	65.01%	\$7,480,016.16
Road & Bridge Funds	0.089362	22.62%	\$2,602,721.96
Debt Service Fund	0.048876	12.37%	\$1,423,548.18
	0.395056	100.00%	\$11,506,286.29

DISTRIBUTION OF TAX:

Maintenance & Operation	65.01%	\$7,480,016.16
Road & Bridge Funds	22.62%	\$2,602,721.96
Debt Service	12.37%	\$1,423,548.18
	100.00%	\$8,903,564.33

DISTRIBUTION OF DELINQUENT TAX:

		\$225,000.00
General Fund	65.01%	\$146,268.19
Road & Bridge Funds	22.62%	\$50,895.00
Debt Service	12.37%	\$27,836.81
	100.00%	\$225,000.00

U. S. TREASURY IN LIEU OF TAX:

		\$54,700.00
General Fund	87.00%	\$47,589.00
Debt Service	13.00%	\$7,111.00
	100.00%	\$54,700.00

DISTRIBUTION OF R&B FUNDS:

R&B #1	28.81%	\$749,844.20
R&B #2	26.09%	\$679,050.16
R&B #3	24.17%	\$629,077.90
R&B #4	20.93%	\$544,749.71
	100.00%	\$2,602,721.96

BYRON RYDER, COUNTY JUDGE
LEON COUNTY

TAX YEAR	ADOPTED 2018	ADOPTED 2019	ADOPTED 2020	ADOPTED 2021	ADOPTED 2022	ADOPTED 2023	PROPOSED 2024
BUDGET YEAR 2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	
Maintenance & Operations Rate (M&O)	0.45917	0.443095	0.443095	0.443095	0.443095	0.385041	0.346180
Interest & Sinking Fund Rate (I&S)						0.058054	0.048876
TOTAL TAX RATE	0.45917	0.45917	0.443095	0.443095	0.443095	0.443095	0.395056

GENERAL FUND

The **General Fund** is used to 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 accounts for all County revenues and expenditures that are not accounted for in other funds and used for the general operational 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 24 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
GENERAL FUNDS

	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
REVENUES:							
10-300-222 DONATION(S)		550	-	-	2,465	110	100%
10-300-301 DELINQUENT AD VALOREM TAXES	149,038	217,585	144,626	144,626	131,801	146,269	1%
10-300-302 CURRENT AD VALOREM TAXES	6,269,342	6,418,418	6,457,662	6,457,662	6,405,962	7,019,765	9%
10-300-303 STATE REBATE - SALES TAX	1,191,176	1,510,558	1,331,804	1,331,804	775,938	1,367,554	3%
10-300-304 STATE REBATE - MIXED BEV	14,068	21,317	13,514	13,514	12,900	15,075	12%
10-300-305 FEES - CONSTABLE PCT #1	2,680	3,200	1,138	1,138	1,800	1,550	36%
10-300-307 FEES - COUNTY JUDGE	530	392	458	458	170	444	-3%
10-300-308 FEES - COUNTY SHERIFF	64,018	47,494	64,988	64,988	13,831	61,489	-5%
10-300-309 FEES - COUNTY ATTORNEY	517	553	829	829	80	774	-7%
10-300-310 FEES - COUNTY CLERK	196,211	246,387	159,177	159,177	99,715	176,619	11%
10-300-311 FEES - DISTRICT CLERK	114,168	104,826	101,652	101,652	37,937	102,287	1%
10-300-312 FEES - JP PCT #1	63,629	55,581	67,812	67,812	23,605	65,366	-4%
10-300-313 FEES - JP PCT #2	144,831	146,654	175,734	175,734	58,341	169,918	-3%
10-300-314 FEES - JP PCT #4	37,951	20,112	22,845	22,845	7,257	22,298	-2%
10-300-316 FEES - COUNTY TRANSACTION	2,144	2,038	2,743	2,743	826	2,602	-5%
10-300-317 FEES - DEFENSIVE DRIVING	640	670	1,476	1,476	230	1,314	-11%
10-300-318 FEES - RENEWALS	160	70	1,231	1,231	-	999	-19%
10-300-319 FEES-SMALL CLAIMS FILING	175	1,400	588	588	-	750	28%
10-300-320 FEES - WARRANTS	650	800	581	581	200	625	8%
10-300-321 COURT FINES	22,343	14,873	35,927	35,927	5,912	31,716	-12%
10-300-323 AUTO TITLES	13,065	11,945	13,074	13,074	3,760	12,848	-2%
10-300-324 TAX CERTIFICATES	13,980	15,620	11,173	11,173	6,900	12,062	8%
10-300-325 BOAT TAX	2,747	2,990	2,317	2,317	525	2,452	6%
10-300-326 BEER LICENSES	2,271	705	1,547	1,547	60	1,379	-11%
10-300-328 PAYMENT IN LIEU OF TAXES	55,110	54,791	25,180	25,180	48,546	54,700	117%
10-300-329 INTEREST EARNINGS	153,659	155,818	134,999	134,999	113,331	139,163	3%
10-300-330 OTHER REVENUE	209,392	86,471	180,213	180,213	469,559	161,464	-10%
10-300-332 OTHER DEFERRED REVENUES		2,000	-	-	1,000	400	0%
10-300-338 FEE - TIME PAYMENT REIMB - ART 102.03C	597	1,049	283	283	590	436	54%
10-300-343 FEES - VISUAL RECORDING FEE	75	315	259	259	60	270	4%
10-300-344 FEE - JP 1 EXPUNCTION	-	-	-	-	-	-	0%
10-300-352 TRANSFER IN	1,346	70,879	116,633	116,633	-	107,482	-8%
10-300-353 TRANSFER IN - GRANT REIM FUNDS	377,407	96,457	-	-	-	94,773	0%
10-300-389 FEES - TAX COLLECTION	58,002	62,744	53,878	53,878	-	55,651	3%
10-300-392 AD VALOREM PENALTY & INTEREST	108,896	107,069	97,849	97,849	42,496	99,693	2%
10-300-396 FEES - CONSTABLE PCT #4	-	100	1,145	1,145	-	936	-18%
10-300-408 FEES - CONSTABLE PCT #2	100	-	150	150	-	120	-20%
10-300-410 CO CRT BOND FORFTRE GC41.005A	-	-	-	-	-	525	0%
10-300-420 CLUCTNS-TRNSPRTN/BAIL FORFEITURE	-	-	-	-	-	-	0%
10-300-432 FEES - TAX A/C	42	6	33	33	-	28	-16%
10-300-435 FEES-FLOOD DAMAGE PREVENTION	-	-	-	-	-	2,021	0%
10-300-522 COLLECTIONS-SHERIFF'S BAIL BOND	-	-	-	-	-	-	0%
10-300-532 APPLICATION FEE - BAIL BOND BOARD	1,500	500	1,375	1,375	-	1,200	-13%
10-300-533 COLLATERAL FEES - BAIL BOND BOARD	-	-	-	-	-	-	0%
10-300-536 UNCLAIMED EXCESS PROCEEDS TC 34.04	-	-	-	-	-	-	0%
10-300-654 PROJECTED CARRYOVER-PRIOR YR	-	-	-	-	-	-	0%
TOTAL REVENUES:	9,272,460	9,482,934	9,224,893	9,224,893	8,265,798	9,935,130	8%

LEON COUNTY, TEXAS
FY 24 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
GENERAL FUNDS

	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024	
SPECIAL REVENUE FUNDS:								
10-301-331	INDIGENT HEALTH FUND	371,343	386,035	428,525	428,525	358,695	460,251	7%
10-301-332	(LEOSE) ALLOCATION REVENUE	4,767	6,943	5,719	5,719	4,206	5,964	4%
TOTAL SPECIAL REVENUE FUNDS:		376,109	392,978	434,244	434,244	362,901	466,215	7%
MISCELLANEOUS FUND REVENUES:								
10-302-332	CTY ATTY HOT CHECK SUPPLEMENT	-	-	-	-	-	-	
10-302-333	LOCAL TRUANCY PREV & DIV LGC134.156	5,257	5,297	2,135	2,135	2,448	2,768	30%
10-302-334	FEES - COUNTY ARREST	629	471	1,351	1,351	147	1,175	-13%
10-302-335	KEEP TEXAS BEAUTIFUL	-	-	-	-	-	-	0%
10-302-336	LOCAL SPECIALTY COURT FEES	807	1,346	311	311	587	518	67%
10-302-337	FEES - JUDICIAL EDUCATION & SUPPORT	465	560	460	460	175	480	4%
10-302-338	COURT REPORTER FUND	2,970	6,255	3,021	3,021	2,877	3,668	21%
10-302-340	JAIL TELEPHONE COMMISSION	23,613	21,800	13,775	13,775	3,506	15,380	12%
10-302-341	STATE SUPPLEMENT-CO JUDGE	25,200	26,066	25,901	25,901	19,065	25,934	0%
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	6,150	9,380	6,488	6,488	4,600	7,066	9%
10-302-345	FEES - NSF CHECK SERVICE	630	680	585	585	180	604	3%
10-302-346	COUNTY % COMPTROLLER REVENUE	25,671	12,401	36,117	36,117	2,835	31,374	-13%
10-302-347	COLLECTIONS - COURT APPTO ATTY FEES	19,033	8,430	18,308	18,308	4,490	16,333	-11%
10-302-350	COLLECTIONS - SHERIFF AUCTION PROCE	-	-	50	50	-	40	-20%
10-302-352	TRANSFERS IN	-	-	-	-	-	-	0%
10-302-354	FEES-TIME PYMNT REIMB FEE	587	577	367	367	260	409	11%
10-302-407	CLLCTNS-JURY PYMT REIMB/JURY FUND	1,332	3,598	3,466	3,466	4,379	3,493	1%
10-302-424	INMATE REIMB TDCJ/SS	-	1,376	-	-	4,357	275	0%
10-302-425	FEES - TOWING COLLECTIONS	475	-	518	518	-	414	-20%
10-302-426	FEES - ESTRAY COLLECTIONS	6,654	14,733	10,364	10,364	21,965	11,238	8%
10-302-428	BVCOG - TRANSPORTATION SERVICES	3,747	6,482	8,312	8,312	1,344	7,946	-4%
10-302-429	BVCAP - TRANSPORTATION SERVICES	630	1,062	158	158	144	338	114%
TOTAL MISCELLANEOUS FUND REVENUES		193,851	190,515	201,687	201,687	143,358	199,452	-1%
TOTAL ALL REVENUES:		9,842,421	10,066,427	9,860,824	9,860,824	8,772,057	10,600,797	8%

LEON COUNTY, TEXAS
 FY 24 BUDGET
 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
 GENERAL FUNDS

		FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
GENERAL GOVERNMENT								
(401) COMMISSIONER'S COURT								
10-401-201	SOCIAL SECURITY TAXES	16,494	17,635	19,203	19,203	8,892	19,576	2%
10-401-203	WORKERS COMPENSATION	521	274	730	730	269	600	-18%
10-401-205	RETIREMENT	16,701	17,741	18,701	18,701	9,146	12,888	-31%
10-401-206	GROUP HOSPITAL INSURANCE	24,505	32,097	33,795	33,795	16,969	34,643	3%
10-401-207	GUARDIAN INSURANCE	1,084	1,445	1,603	1,603	751	1,603	0%
10-401-530	EDUCATION AND TRAINING	3,985	4,881	7,500	7,500	4,469	7,500	0%
10-401-553	MISCELLANEOUS	647	-	-	-	-	-	0%
10-401-590	SUPPLIES - OFFICE	21	-	50	50	-	50	0%
10-401-599	TRAVEL-HOTEL/MEAL	2,911	6,318	10,000	15,000	6,252	15,000	50%
10-401-801	SALARIES-ELECTED OFFICIAL	197,627	204,439	217,354	217,354	100,317	229,355	6%
10-401-820	LONGEVITY	13,728	14,093	15,160	15,160	5,535	8,040	-47%
10-401-821	SALARY SUPPLEMENT	300	-	-	-	-	-	0%
	TOTAL COMMISSIONER'S COURT	278,524	298,923	324,096	329,096	152,600	329,255	2%

**LEON COUNTY, TEXAS
FY 24 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
GENERAL FUNDS**

		FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
GENERAL GOVERNMENT								
(403) COUNTY CLERK								
10-403-201	SOCIAL SECURITY TAXES	11,466	14,231	15,925	15,925	7,826	17,165	8%
10-403-203	WORKERS COMPENSATION	278	415	500	500	270	550	10%
10-403-204	UNEMPLOYMENT INSURANCE	167	157	172	172	43	225	31%
10-403-205	RETIREMENT	11,564	14,329	15,509	15,509	7,789	11,309	-27%
10-403-206	GROUP HOSPITAL INSURANCE	30,463	39,834	42,244	42,244	21,211	43,304	3%
10-403-207	GUARDIAN INSURANCE	1,523	1,916	2,003	2,003	862	2,004	0%
10-403-509	COMMUNICATIONS	-	-	-	-	-	1,500	0%
10-403-515	COPIER RENTAL	-	-	-	-	-	-	0%
10-403-523	DATA PROCESSING	7,366	7,469	11,908	11,908	5,661	10,000	-16%
10-403-530	EDUCATION AND TRAINING	789	250	625	125	125	525	-16%
10-403-552	MICROFILM EXPENSE	-	-	-	-	-	-	0%
10-403-553	MISCELLANEOUS	195	-	-	-	-	-	0%
10-403-560	POSTAGE	2,838	1,097	1,436	1,936	1,490	3,600	151%
10-403-590	SUPPLIES - OFFICE	4,320	3,485	5,000	5,000	706	5,000	0%
10-403-599	TRAVEL-HOTEL/MEAL/MILEAGE	786	401	800	800	225	930	16%
10-403-801	SALARIES-ELECTED OFFICIAL	49,466	51,110	54,338	54,338	25,079	57,339	6%
10-403-803	SALARIES - CLERICAL	95,016	125,672	139,934	139,934	64,585	151,935	9%
10-403-813	SALARIES - PART TIME	-	-	-	-	-	-	0%
10-403-820	LONGEVITY	11,168	12,754	13,900	13,900	6,415	15,100	9%
10-403-822	OVERTIME (OT)/STRAIGHT TIME (ST)	-	-	-	-	-	-	0%
TOTAL COUNTY CLERK		227,405	273,120	304,294	304,294	142,289	320,486	5%

LEON COUNTY, TEXAS
FY 24 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
GENERAL FUNDS

		FYE 21	FYE 22	FYE 23	FYE 23	FYE 23	FYE 24	%
		ACTUAL	ACTUAL	ADOPTED	AMENDED	6 MO	ADOPTED	INC/DEC
GENERAL GOVERNMENT		12 MONTH	12 MONTH	BUDGET	BUDGET	EXPERIENCE	BUDGET	2023-2024
(409) NON-DEPARTMENTAL								
10-409-203	WORKERS COMPENSATION	63	86	120	120	61	120	0%
10-409-500	ADV/LEGAL NOTICES-SB622 MANDATED	6,026	1,204	4,000	4,000	1,167	4,000	0%
10-409-501	ADVERTISING/NOTICES	328	848	500	500	240	500	0%
10-409-502	AUDIT	29,491	40,455	53,936	53,936	25,302	57,000	6%
10-409-503	AUTOPSY/AMBULANCE MILEAGE	63,925	104,566	80,000	80,000	32,181	80,000	0%
10-409-505	LOBBY EXP - HB 1495	-	-	-	200	-	-	0%
10-409-506	PAUPER H&S 694.002	-	-	-	800	-	-	0%
10-409-508	CENTRAL APPRAISAL DIST.	224,152	195,576	252,298	252,298	65,773	281,118	11%
10-409-509	COMMUNICATIONS	80,293	78,701	80,000	80,000	39,566	80,000	0%
10-409-510	DATA/CMPTR LIC/SUPP/SFTWRE	-	1,404	1,550	1,550	1,550	1,550	0%
10-409-513	*CONTINGENCY	-	42,100	1,000,000	961,053	4,300	600,000	-40%
10-409-514	CONTRACTED SERVICES	-	-	-	-	-	25,000	100%
10-409-515	EOC COUNTY MATCH	68,295	85,552	95,812	95,812	47,906	101,178	6%
10-409-516	911-COUNTY MATCH	15,134	13,814	42,620	42,620	10,655	48,166	13%
10-409-517	DIST ATTORNEY CO.MATCH	216,158	240,489	359,772	359,772	179,886	430,384	20%
10-409-518	JUVENILE PROB-CO.MATCH	51,388	90,946	70,539	70,539	17,635	69,115	-2%
10-409-519	SENIOR NUTRITION-CO.MATCH	32,930	74,086	148,411	151,911	74,206	171,008	15%
10-409-525	CONTRIBUTIONS	16,400	20,556	23,500	23,500	3,500	31,700	35%
10-409-527	DUES	8,005	7,416	6,705	7,705	6,183	6,705	0%
10-409-545	INSURANCE & BONDING	182,863	181,314	230,000	230,000	179,482	230,000	0%
10-409-551	MHMR CONTRIBUTION	7,200	7,200	7,200	7,200	7,200	7,200	0%
10-409-552	PROFESSIONAL SRVS/GRNT ADMIN	27,525	13,034	100,000	100,000	13,150	100,000	0%
10-409-553	MISCELLANEOUS	61,721	2,071	4,000	2,000	163	4,000	0%
10-409-597	TRAPPER/MISC EXP	10,800	10,800	10,800	10,800	4,500	10,800	0%
10-409-603	VETERANS AFFAIRS - CO. MATCH	6,500	6,828	10,507	10,507	5,254	10,707	2%
10-409-604	ROAD & BRIDGE - CO CONTRIBUTION	800,000	800,000	-	-	-	-	0%
10-409-607	TRANSFERS OUT	69,726	67,652	-	13,675	11,175	-	0%
10-409-608	CAPITAL PROJECTS - TRANSFER OUT	443,726	113,958	464,625	464,625	-	218,625	-53%
10-409-609	GRANT - TRANSFERS OUT	123,616	-	10,843	10,843	-	50,000	361%
10-409-629	TOWER(S) - COUNTY MATCH	11,395	10,253	105,000	105,000	26,250	105,000	0%
10-409-636	ELECTIONS - CO MATCH	103,874	115,972	255,728	255,728	127,864	291,172	14%
10-409-645	EMPLOYEE DRUG TESTING	2,979	2,202	3,000	3,000	1,441	3,000	0%
10-409-646	COURTHOUSE SEC-CO MATCH	81,898	88,412	109,126	109,126	27,282	113,730	4%
10-409-647	JP TECH FUND - CO MATCH	-	6,321	38,450	38,450	28,838	-	-100%
10-409-649	LEON CO EXPO/CIVIC CENTER - CO MATCH	-	158,641	13,500	13,500	-	10,052	-26%
10-409-651	COUNTY COURT TECH FUND - CO MATCH	-	-	-	-	-	-	0%
10-409-652	DISTRICT COURT TECH FUND - CO MATCH	-	-	-	-	-	-	0%
TOTAL NON-DEPARTMENTAL		2,746,411	2,582,456	3,582,542	3,560,770	942,707	3,141,830	-12%

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

LEON COUNTY, TEXAS
FY 24 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
GENERAL FUNDS

		FYE 21	FYE 22	FYE 23	FYE 23	FYE 23	FYE 24	%
		ACTUAL	ACTUAL	ADOPTED	AMENDED	6 MO	ADOPTED	INC/DEC
PUBLIC WELFARE		12 MONTH	12 MONTH	BUDGET	BUDGET	EXPERIENCE	BUDGET	2023-2024
(410) SOCIAL SERVICES								
10-410-201	SOCIAL SECURITY TAXES	1,069	1,035	1,932	1,932	804	1,913	-1%
10-410-203	WORKERS COMPENSATION	70	83	300	300	61	300	0%
10-410-204	UNEMPLOYMENT INSURANCE	24	16	56	56	6	52	-7%
10-410-205	RETIREMENT	1,064	1,007	1,881	1,881	792	1,260	-33%
10-410-206	GROUP HOSPITAL INSURANCE	-	-	1,765	1,765	-	1,767	0%
10-410-207	GUARDIAN INSURANCE	-	-	88	88	-	89	1%
10-410-506	CAPITAL OUTLAY LEASE (INTEREST)	914	68	997	997	498	997	0%
10-410-508	CAPITAL OUTLAY LEASE (PRINCIPAL)	4,910	7,009	6,081	6,081	3,040	6,081	0%
10-410-509	COMMUNICATIONS	6,678	7,088	7,800	7,800	4,019	9,000	15%
10-410-536	GAS, OIL & GREASE	3,214	5,535	7,500	7,500	1,882	7,500	0%
10-410-553	MISCELLANEOUS	292	392	500	500	70	950	90%
10-410-560	POSTAGE	16	48	150	150	35	150	0%
10-410-575	REPAIRS & MAINT - VEHICLE	6,557	2,126	3,000	3,000	1,306	3,000	0%
10-410-590	SUPPLIES - OFFICE	240	94	250	250	135	570	128%
10-410-599	TRAVEL - HOTEL/MEAL/MILE	-	-	150	150	-	50	-67%
10-410-601	UTILITIES	3,619	3,819	3,900	3,900	1,492	3,900	0%
10-410-807	SALARIES	-	-	7,853	7,853	2,674	7,600	-3%
10-410-813	SALARY - PART TIME	13,730	14,113	17,400	17,400	7,260	17,400	0%
10-410-820	LONGEVITY	-	-	-	-	-	-	0%
10-410-822	OVERTIME (OT)/ STRAIGHT TIME (ST)	-	-	-	-	-	-	0%
	TOTAL SOCIAL SERVICES	42,396	42,434	61,603	61,603	24,074	62,579	2%

**LEON COUNTY, TEXAS
 FY 24 BUDGET
 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
 GENERAL FUNDS**

JUDICIAL	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
(412) ADULT PROBATION							
10-412-509 COMMUNICATIONS	-	-	-	-	-	-	
10-412-514 CONTRACTED SERVICES	-	-	-	-	-	-	
10-412-515 COPIER	2,093	2,042	2,200	2,200	808	2,200	0%
10-412-553 MISCELLANEOUS	-	-	-	-	-	-	0%
10-412-560 POSTAGE	95	98	100	100	77	100	0%
10-412-590 SUPPLIES - OFFICE	1,116	1,356	1,400	1,400	475	1,400	0%
TOTAL ADULT PROBATION	3,304	3,496	3,700	3,700	1,360	3,700	0%

LEON COUNTY, TEXAS
 FY 24 BUDGET
 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
 GENERAL FUNDS

PUBLIC WELFARE		FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
(413) LEON COUNTY VICTIM SERVICES								
10-413-201	SOCIAL SECURITY TAXES	374	1,490	1,581	1,581	810	1,852	17%
10-413-203	WORKERS COMPENSATION	52	83	150	150	54	150	0%
10-413-204	UNEMPLOYMENT INSURANCE	7	23	31	31	6	44	42%
10-413-205	RETIREMENT	383	1,483	1,540	1,540	798	1,220	-21%
10-413-206	GROUP HOSPITAL INSURANCE	-	-	-	-	-	-	0%
10-413-509	COMMUNICATIONS	21	888	950	950	438	950	0%
10-413-510	DATA/CMPTR/LIC/SUPP/STFWRE	-	2,364	2,400	2,400	1,379	6,897	187%
10-413-530	EDUCATION AND TRAINING	13	450	525	525	400	525	0%
10-413-553	MISCELLANEOUS	-	-	-	-	-	-	0%
10-413-560	POSTAGE	31	33	75	75	30	75	0%
10-413-590	SUPPLIES - OFFICE	-	87	150	150	-	150	0%
10-413-599	TRAVEL - HOTEL/MEAL/MILEAGE	-	573	850	850	684	850	0%
10-413-813	SALARIES - PART TIME	2,864	20,235	20,666	20,666	9,836	24,200	17%
TOTAL LEON COUNTY VICTIM SERVICES		3,746	27,709	28,918	28,918	14,435	36,913	28%

LEON COUNTY, TEXAS
 FY 24 BUDGET
 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
 GENERAL FUNDS

		FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
PUBLIC WELFARE								
(415) KEEP TEXAS BEAUTIFUL								
10-415-553	MISCELLANEOUS	-	-	50	50	-	50	0%
10-415-599	TRAVEL-HOTEL/MEAL/MILEAGE	-	-	25	25	-	25	0%
10-415-648	KEEP TEXAS BEAUTIFUL PROGRAMS	-	-	25	25	-	25	0%
TOTAL KEEP TEXAS BEAUTIFUL		-	-	100	100	-	100	0%

LEON COUNTY, TEXAS
 FY 24 BUDGET
 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
 GENERAL FUNDS

GENERAL GOVERNMENT		FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
(420) JANITORIAL								
10-420-514	CONTRACTED SERVICES	118,295	118,301	118,301	118,301	59,150	118,301	0%
10-420-553	MISCELLANEOUS	-	-	-	-	-	-	0%
10-420-587	SUPPLIES - JANITORIAL	8,611	10,812	17,000	17,000	1,893	17,000	0%
10-420-811	SALARIES	-	-	-	-	-	-	0%
TOTAL JANITORIAL		126,905	129,113	135,301	135,301	61,043	135,301	0%

LEON COUNTY, TEXAS
FY 24 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
GENERAL FUNDS

GENERAL GOVERNMENT	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
(426) COUNTY COURT							
10-426-201 SOCIAL SECURITY TAXES	9,238	9,622	10,582	10,582	5,073	11,237	6%
10-426-203 WORKERS COMPENSATION	139	166	200	200	108	300	50%
10-426-204 UNEMPLOYMENT INSURANCE	57	42	58	58	11	80	38%
10-426-205 RETIREMENT	8,576	8,903	9,270	9,270	4,667	6,703	-28%
10-426-206 GROUP HOSPITAL INSURANCE	15,231	16,048	16,898	16,898	8,484	17,322	3%
10-426-207 GUARDIAN INSURANCE	706	737	801	801	357	802	0%
10-426-509 COMMUNICATIONS	-	812	660	660	324	1,260	91%
10-426-510 CMPTR/SPRRT/SPPLS/LIC/SFTWRE	53	266	3,300	3,300	2,005	3,300	0%
10-426-515 COPIER RENTAL	1,073	1,073	1,100	1,100	358	1,100	0%
10-426-523 DATA PROCESSING	2,737	2,595	-	-	-	-	0%
10-426-530 EDUCATION & TRAINING	891	1,552	1,000	1,200	863	1,000	0%
10-426-540 SERVICES - PROBATE JUDGE	-	-	150	150	-	150	0%
10-426-547 JUVENILE JUDGE	1,200	1,200	1,200	1,200	500	1,200	0%
10-426-553 MISCELLANEOUS	1,935	1,573	1,500	1,700	1,140	1,500	0%
10-426-558 OUT OF COUNTY PROCESS FEE	-	-	1,600	1,200	-	1,600	0%
10-426-560 POSTAGE	129	51	200	200	93	200	0%
10-426-565 PROFESSIONAL SERVICES	1,693	9	700	700	18	700	0%
10-426-581 SERVICES-COURT APPT ATTY	8,150	4,550	7,000	5,355	3,400	7,000	0%
10-426-582 SERVICES-COURT REPORTER	889	-	800	800	-	800	0%
10-426-590 SUPPLIES - OFFICE	975	1,151	1,300	1,300	952	1,500	15%
10-426-597 VISITING JUDGE EXPENDITURES	-	-	400	2,045	2,045	400	0%
10-426-599 TRAVEL-HOTEL/MEAL/MILEAGE	431	2,244	2,000	2,000	636	2,000	0%
10-426-600 TRAVEL-MONTHLY ALLOWANCE	12,000	12,000	12,000	12,000	5,000	12,000	0%
10-426-801 SALARIES-ELECTED OFFICIAL	49,466	51,110	54,339	54,339	25,079	57,339	6%
10-426-803 SALARIES - CLERICAL	32,960	34,055	37,375	37,375	17,250	42,453	14%
10-426-812 SALARIES-STATE SUPPLEMENT	25,062	25,338	25,200	25,200	11,631	25,200	0%
10-426-813 SALARIES - PART TIME	-	-	-	-	-	-	0%
10-426-820 LONGEVITY	5,331	5,870	6,320	6,320	2,917	6,800	8%
10-426-821 SALARY SUPPLEMENT	1,193	107	-	-	-	-	0%
10-426-822 OVERTIME (OT)/STRAIGHT TIME (ST)	-	-	-	-	-	-	0%
TOTAL COUNTY COURT	180,115	181,074	195,953	195,953	92,910	203,946	4%

LEON COUNTY, TEXAS
 FY 24 BUDGET
 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
 GENERAL FUNDS

		FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
JUDICIAL								
(436) 369TH DISTRICT COURT								
10-436-201	SOCIAL SECURITY TAXES	2,357	2,539	3,472	3,472	1,449	3,826	10%
10-436-203	WORKERS COMPENSATION	139	166	350	350	108	350	0%
10-436-204	UNEMPLOYMENT INSURANCE	49	37	63	63	10	74	17%
10-436-205	RETIREMENT	2,362	2,543	2,893	2,893	1,435	2,191	-24%
10-436-206	GROUP HOSPITAL INSURANCE	7,616	9,162	8,449	8,449	4,242	9,799	16%
10-436-207	GUARDIAN INSURANCE	384	401	401	401	200	401	0%
10-436-509	COMMUNICATIONS	-	-	-	-	-	575	0%
10-436-523	DATA PROCESSING	1,692	1,629	2,000	2,000	1,068	2,200	10%
10-436-530	EDUCATION & TRAINING	136	94	300	300	88	300	0%
10-436-547	JUVENILE JUDGE	1,200	1,200	1,200	1,200	500	1,200	0%
10-436-553	MISCELLANEOUS	2,103	1,070	1,200	1,700	991	1,200	0%
10-436-560	POSTAGE	243	232	250	250	250	250	0%
10-436-565	PROFESSIONAL SERVICES	9,960	7,338	5,000	4,500	1,820	5,000	0%
10-436-581	SERVICES-COURT APPT ATTY	23,686	45,319	34,400	19,300	16,284	34,400	0%
10-436-582	SERVICES-COURT REPORTER	-	790	1,300	16,400	16,391	1,300	0%
10-436-583	SERVICES-DISTRICT JUDGE	1,200	1,200	1,200	1,200	500	1,200	0%
10-436-590	SUPPLIES - OFFICE	457	702	750	750	73	750	0%
10-436-597	VISITING JUDGE EXPENDITURES	-	63	250	250	-	250	0%
10-436-598	TRAVEL - COURT REPORTER	41	592	800	800	-	800	0%
10-436-599	TRAVEL-HOTEL/MEAL/MILEAGE	-	356	600	600	-	600	0%
10-436-630	CAPITAL MURDER EXPENSE FUND	-	-	334,000	334,000	-	10,000	-97%
10-436-654	CPS/AG COURT EXPENSES	310	7,611	15,000	15,000	-	15,000	0%
10-436-804	SALARIES - CRT REPORTERS	11,344	11,685	15,185	15,185	6,327	18,185	20%
10-436-805	SALARIES - COURT COORDINATOR	17,915	18,511	20,162	20,162	9,306	21,662	7%
10-436-820	LONGEVITY	845	975	1,090	1,090	503	1,210	11%
10-436-821	SALARY SUPPLEMENT	-	-	-	-	-	-	0%
10-436-822	OVERTIME (OT)/STRAIGHT TIME (ST)	-	-	-	-	-	-	0%
TOTAL 369TH DISTRICT COURT		84,040	114,213	450,315	450,315	61,545	132,723	-71%

**LEON COUNTY, TEXAS
FY 24 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
GENERAL FUNDS**

JUDICIAL		FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
(437) 87TH DISTRICT COURT								
10-437-201	SOCIAL SECURITY TAXES	2,417	2,719	3,597	3,597	1,101	4,087	14%
10-437-203	WORKERS COMPENSATION	139	166	350	350	108	350	0%
10-437-204	UNEMPLOYMENT INSURANCE	49	37	63	63	9	78	24%
10-437-205	RETIREMENT	2,364	2,545	2,896	2,896	1,061	2,282	-21%
10-437-206	GROUP HOSPITAL INSURANCE	-	-	-	-	-	-	0%
10-437-207	GUARDIAN INSURANCE	-	-	-	-	-	-	0%
10-437-509	COMMUNICATIONS	-	-	-	-	-	575	0%
10-437-523	DATA PROCESSING	1,692	1,629	2,000	2,000	1,068	2,000	0%
10-437-530	EDUCATION & TRAINING	81	94	300	300	88	300	0%
10-437-547	JUVENILE JUDGE	1,200	1,200	1,200	1,200	500	1,200	0%
10-437-553	MISCELLANEOUS	1,879	2,625	1,400	2,375	991	1,400	0%
10-437-560	POSTAGE	243	232	250	250	250	250	0%
10-437-565	PROFESSIONAL SERVICES	3,300	6,825	5,300	3,725	1,625	5,300	0%
10-437-581	SERVICES-COURT APPT ATTY	20,117	44,648	32,600	32,600	19,004	32,600	0%
10-437-582	SERVICES-COURT REPORTER	1,521	395	2,600	3,200	3,515	2,600	0%
10-437-583	SERVICES-DISTRCT JUDGE	1,200	1,200	1,200	1,200	500	1,200	0%
10-437-590	SUPPLIES - OFFICE	457	534	750	750	360	750	0%
10-437-597	VISITING JUDGE EXPENDITURES	-	-	250	250	-	250	0%
10-437-598	TRAVEL-COURT REPORTER	156	66	800	800	767	800	0%
10-437-599	TRAVEL-HOTEL/MEAL/MILEAGE	-	384	600	600	45	600	0%
10-437-630	CAPITAL MURDER EXPENSE FUND	-	-	333,000	333,000	68,154	100,000	-70%
10-437-654	CPS/AG COURT EXPENSES	8,365	7,621	15,000	15,000	5,708	15,000	0%
10-437-804	SALARIES - CRT REPORTER	12,827	11,718	15,218	15,218	1,327	19,994	31%
10-437-805	SALARIES - COURT COORDINATOR	17,915	18,511	20,162	20,162	9,306	21,662	7%
10-437-820	LONGEVITY	845	975	1,090	1,090	503	1,210	11%
10-437-821	SALARY SUPPLEMENT	-	-	-	-	-	-	0%
10-437-822	OVERTIME (OT)/STRAIGHT TIME (ST)	-	-	-	-	-	-	0%
TOTAL 87TH DISTRICT COURT		76,769	104,124	440,626	440,626	115,988	214,488	-51%

**LEON COUNTY, TEXAS
FY 24 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
GENERAL FUNDS**

JUDICIAL	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024	
(438) 278TH DISTRICT COURT								
10-438-201	SOCIAL SECURITY TAXES	1,117	1,266	4,958	4,958	747	1,862	-62%
10-438-203	WORKERS COMPENSATION	70	106	250	250	54	250	0%
10-438-204	UNEMPLOYMENT INSURANCE	22	17	31	31	5	26	-16%
10-438-205	RETIREMENT	1,111	1,259	1,498	1,498	735	829	-45%
10-438-520	COURT COORDINATOR	18,285	37,050	36,815	36,815	6,379	36,815	0%
10-438-523	DATA PROCESSING	510	447	2,000	2,000	803	2,000	0%
10-438-530	EDUCATION & TRAINING	-	-	500	500	-	500	0%
10-438-547	JUVENILE JUDGE	1,200	1,200	1,200	1,200	500	1,200	0%
10-438-553	MISCELLANEOUS	1,981	1,096	1,600	2,100	566	1,600	0%
10-438-565	PROFESSIONAL SERVICES	4,008	1,802	3,000	2,500	750	3,000	0%
10-438-581	SERVICES-COURT APPT ATTY	19,888	25,573	27,785	27,785	15,014	27,785	0%
10-438-582	SERVICES-COURT REPORTER	-	4,802	4,600	4,600	830	4,600	0%
10-438-583	SERVICES-DISTRICT JUDGE	1,200	1,200	1,200	1,200	500	1,200	0%
10-438-590	SUPPLIES - OFFICE	88	46	300	300	80	300	0%
10-438-597	VISITING JUDGE EXPENDITURES	-	-	300	300	-	300	0%
10-438-598	TRAVEL-CRT RPRTR/CRT CRDNTR	1,405	1,438	1,000	1,000	181	1,000	0%
10-438-599	TRAVEL-HOTEL/MEAL/MILEAGE	-	-	500	500	-	500	0%
10-438-630	CAPITAL MURDER EXPENSE FUND	-	-	333,000	333,000	-	10,000	-97%
10-438-654	CPS/AG COURT EXPENSES	1,846	6,793	9,000	9,000	2,374	9,000	0%
10-438-804	SALARIES - CRT REPORTER	13,526	14,202	17,702	17,702	7,376	14,035	-21%
10-438-820	LONGEVITY	-	-	-	-	-	-	0%
10-438-821	SALARY SUPPLEMENT	-	-	-	-	-	-	0%
TOTAL 278TH DISTRICT COURT		66,256	98,295	447,239	447,239	36,893	116,802	-74%

LEON COUNTY, TEXAS
 FY 24 BUDGET
 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
 GENERAL FUNDS

JUDICIAL	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
(439) COURT ADMINISTRATION							
10-439-426 CNTY COURT JUROR EXPENSE	-	-	1,000	1,000	-	500	-50%
10-439-436 369TH JUROR EXPENSE	4,304	9,512	10,000	10,000	4,821	15,000	50%
10-439-437 87TH JUROR EXPENSE	2,335	4,771	10,000	10,000	6,121	15,000	50%
10-439-438 278TH JUROR EXPENSE	3,755	1,942	10,000	10,000	2,650	15,000	50%
10-439-461 JP 1 JUROR EXPENSE	-	-	300	300	-	450	50%
10-439-462 JP 2 JUROR EXPENSE	-	-	300	300	-	450	50%
10-439-464 JP 4 JUROR EXPENSE	-	(100)	200	200	-	450	125%
10-439-553 JUROR MISC	359	60	-	-	-	-	0%
10-439-560 JUROR POSTAGE/MTR LSE	4,799	4,749	8,000	8,000	4,356	8,000	0%
10-439-590 JUROR SUPPLIES	1,811	2,403	3,500	3,500	-	5,300	51%
TOTAL COURT ADMINISTRATION	17,363	23,338	43,300	43,300	17,948	60,150	39%

**LEON COUNTY, TEXAS
FY 24 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
GENERAL FUNDS**

GENERAL GOVERNMENT		FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
(450) DISTRICT CLERK								
10-450-201	SOCIAL SECURITY TAXES	8,329	8,831	9,885	9,885	4,814	10,560	7%
10-450-203	WORKERS COMPENSATION	278	332	400	400	182	350	-13%
10-450-204	UNEMPLOYMENT INSURANCE	100	73	104	104	20	135	30%
10-450-205	RETIREMENT	8,539	8,967	9,626	9,626	4,836	6,957	-28%
10-450-206	GROUP HOSPITAL INSURANCE	22,847	24,072	25,347	25,347	12,727	25,982	3%
10-450-207	GUARDIAN INSURANCE	1,152	1,202	1,202	1,202	601	1,203	0%
10-450-504	CAPITAL OUTLAY	-	-	-	-	-	-	0%
10-450-509	COMMUNICATIONS	-	-	-	-	-	-	0%
10-450-515	COPIER RENTAL	4,244	4,482	4,200	4,200	2,319	4,200	0%
10-450-523	DATA PROCESSING	9,083	9,194	11,617	11,617	6,635	12,017	3%
10-450-527	FILE STORAGE FEES	1,618	1,465	1,800	1,800	638	1,800	0%
10-450-530	EDUCATION & TRAINING	450	544	1,000	1,000	883	2,000	100%
10-450-552	MICROFILM EXPENSE	-	-	-	-	-	-	0%
10-450-553	MISCELLANEOUS	336	164	200	200	116	200	0%
10-450-560	POSTAGE	344	1,351	2,000	2,000	201	2,250	13%
10-450-590	SUPPLIES - OFFICE	2,178	4,100	3,800	3,800	2,665	3,800	0%
10-450-599	TRAVEL-HOTEL/MEAL/MILEAGE	699	155	1,800	1,800	(191)	2,500	39%
10-450-654	CPS/AG COURT EXPENSES	-	-	-	-	-	-	0%
10-450-801	SALARIES-ELECTED OFFICIAL	49,466	51,110	54,339	54,339	25,079	57,339	6%
10-450-803	SALARIES - CLERICAL	59,130	61,095	67,770	67,770	31,279	74,016	9%
10-450-813	SALARIES - PART TIME	-	-	-	-	-	-	0%
10-450-820	LONGEVITY	5,629	6,411	7,100	7,100	3,277	6,680	-6%
10-450-821	SALARY SUPPLEMENT	-	-	-	-	-	-	0%
10-450-822	OVERTIME	-	-	-	-	-	-	0%
TOTAL DISTRICT ATTORNEY		174,423	183,549	202,190	202,190	96,081	211,989	5%

LEON COUNTY, TEXAS
FY 24 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
GENERAL FUNDS

JUDICIAL	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024	
(461) JUSTICE OF THE PEACE PCT #1								
10-461-201	SOCIAL SECURITY TAXES	6,600	6,952	7,607	7,607	3,640	7,573	0%
10-461-203	WORKERS COMPENSATION	139	166	200	200	108	350	75%
10-461-204	UNEMPLOYMENT INSURANCE	48	35	50	50	10	66	32%
10-461-205	RETIREMENT	6,298	6,609	7,035	7,035	3,441	4,738	-33%
10-461-206	GROUP HOSPITAL INSURANCE	15,231	16,048	16,898	16,898	8,484	17,322	3%
10-461-207	GUARDIAN INSURANCE	768	802	801	801	401	802	0%
10-461-509	COMMUNICATIONS	-	-	-	2,292	-	3,300	0%
10-461-515	COPIER RENTAL	-	-	-	-	-	1,800	0%
10-461-532	DATA PROCESSING	-	-	7,036	7,036	-	13,489	92%
10-461-530	EDUCATION & TRAINING	50	442	1,000	1,000	561	1,000	0%
10-461-553	MISCELLANEOUS	478	53	800	800	-	800	0%
10-461-555	CABLE	-	289	300	300	124	450	50%
10-461-560	POSTAGE	598	660	800	800	452	850	6%
10-461-565	PROF SRVCS - INTERPRETER	-	-	100	100	-	100	0%
10-461-590	SUPPLIES - OFFICE	1,724	1,232	1,700	1,700	-	1,920	13%
10-461-599	TRAVEL-HOTEL/MEAL/MILEAGE	-	290	2,000	2,000	1,293	2,000	0%
10-461-600	TRAVEL-MONTHLY ALLOWANCE	5,000	5,000	5,000	5,000	2,083	5,000	0%
10-461-601	UTILITIES	1,954	2,311	1,800	1,800	792	1,800	0%
10-461-801	SALARIES-ELECTED OFFICIAL	49,466	51,110	54,339	54,339	25,079	57,339	6%
10-461-803	SALARIES - CLERICAL	28,387	29,330	32,675	32,675	15,081	35,675	9%
10-461-820	LONGEVITY	6,424	6,975	2,539	2,539	2,140	980	-61%
10-461-821	SALARY SUPPLEMENT	-	-	-	-	-	-	0%
10-461-822	OVERTIME	-	-	-	-	-	-	0%
TOTAL JUSTICE OF THE PEACE PCT #1		123,166	128,304	142,680	144,972	63,688	157,354	9%

LEON COUNTY, TEXAS
FY 24 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
GENERAL FUNDS

JUDICIAL	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
(462) JUSTICE OF THE PEACE PCT #2							
10-462-201	9,162	9,593	11,301	11,301	4,691	11,459	1%
10-462-203	209	249	300	300	162	450	50%
10-462-204	124	91	127	127	25	205	61%
10-462-205	9,526	9,995	10,633	10,633	4,846	7,297	-31%
10-462-206	22,847	24,072	25,347	25,347	10,262	25,982	3%
10-462-207	1,090	1,137	1,202	1,202	471	1,203	0%
10-462-509	-	-	-	-	-	3,300	0%
10-462-515	-	-	-	-	-	1,800	0%
10-462-523	-	-	7,216	7,216	-	13,314	85%
10-462-530	95	481	1,050	1,050	141	1,350	29%
10-462-553	56	139	250	250	125	250	0%
10-462-560	426	623	600	600	107	850	42%
10-462-565	-	-	150	150	-	150	0%
10-462-590	1,123	1,694	2,000	2,000	317	2,000	0%
10-462-599	-	364	2,300	2,300	1,219	2,650	15%
10-462-600	5,000	5,000	5,000	5,000	2,083	5,000	0%
10-462-801	49,466	51,110	54,339	54,339	24,034	57,339	6%
10-462-803	64,572	66,717	73,363	73,363	28,927	75,722	3%
10-462-820	13,505	14,375	12,260	12,260	6,209	11,720	-4%
10-462-821	-	-	-	-	-	-	0%
10-462-822	-	-	-	-	-	-	0%
TOTAL JUSTICE OF THE PEACE PCT #2	177,203	185,640	207,438	207,438	83,620	222,041	7%

LEON COUNTY, TEXAS
FY 24 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
GENERAL FUNDS

JUDICIAL		FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
(464) JUSTICE OF THE PEACE PCT #4								
10-464-201	SOCIAL SECURITY TAXES	4,851	5,102	5,938	5,938	2,676	7,754	31%
10-464-203	WORKERS COMPENSATION	139	166	200	200	108	250	25%
10-464-204	UNEMPLOYMENT INSURANCE	15	11	23	23	3	59	157%
10-464-205	RETIREMENT	4,589	4,811	5,410	5,410	2,505	4,706	-13%
10-464-206	GROUP HOSPITAL INSURANCE	7,616	8,024	8,449	8,449	4,242	17,322	105%
10-464-207	GUARDIAN INSURANCE	322	336	401	401	168	802	100%
10-464-509	COMMUNICATIONS	-	-	-	2,005	-	8,000	0%
10-464-523	DATA PROCESSING	-	-	7,217	7,217	-	13,974	94%
10-464-530	EDUCATION & TRAINING	76	260	1,000	1,000	53	1,500	50%
10-464-553	MISCELLANEOUS	-	31	200	200	-	200	0%
10-464-560	POSTAGE	181	100	800	800	107	1,000	25%
10-464-565	PROF SRVCS - INTERPRETER	-	-	100	100	-	100	0%
10-464-590	SUPPLIES - OFFICE	699	500	1,500	1,500	534	1,500	0%
10-464-599	TRAVEL-HOTEL/MEAL	-	55	600	600	-	1,000	67%
10-464-600	TRAVEL-MONTHLY ALLOWANCE	5,000	5,000	5,000	5,000	2,083	5,000	0%
10-464-801	SALARIES-ELECTED OFFICIAL	49,466	51,110	54,339	54,339	25,079	57,339	6%
10-464-803	SALARIES - CLERICAL	-	-	-	-	-	35,500	100%
10-464-813	SALARIES-PART TIME CLERICAL	8,886	9,802	15,000	15,000	4,186	-	-100%
10-464-820	LONGEVITY	2,785	3,055	3,280	3,280	1,514	3,520	7%
10-464-821	SALARY SUPPLEMENT	-	-	-	-	-	-	0%
10-464-822	OVERTIME	-	-	-	-	-	-	0%
	TOTAL JUSTICE OF THE PEACE PCT #4	84,625	88,363	109,457	111,462	43,256	159,526	46%

LEON COUNTY, TEXAS
FY 24 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
GENERAL FUNDS

LEGAL	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024	
(475) COUNTY ATTORNEY								
10-475-201	SOCIAL SECURITY TAXES	11,225	11,746	12,415	12,415	6,132	12,911	4%
10-475-203	WORKERS COMPENSATION	82	111	250	250	81	250	0%
10-475-204	UNEMPLOYMENT INSURANCE	71	53	63	63	14	72	14%
10-475-205	RETIREMENT	11,255	11,772	12,020	12,020	6,093	8,506	-29%
10-475-206	GROUP HOSPITAL INSURANCE	14,682	16,048	16,898	16,898	8,484	17,322	3%
10-475-207	GUARDIAN INSURANCE	740	802	801	801	401	802	0%
10-475-509	COMMUNICATIONS	1,047	1,278	2,200	2,200	875	2,200	0%
10-475-515	COPIER RENTAL	3,128	3,841	4,000	4,000	1,248	4,000	0%
10-475-523	DATA PROCESSING	19,947	20,187	46,344	46,344	32,472	46,344	0%
10-475-530	EDUCATION AND TRAINING	1,792	1,438	1,250	1,250	163	1,250	0%
10-475-553	MISCELLANEOUS	925	282	300	300	121	300	0%
10-475-560	POSTAGE	329	289	750	750	182	750	0%
10-475-590	SUPPLIES - OFFICE	1,729	1,483	1,500	1,500	742	1,500	0%
10-475-599	TRAVEL-HOTEL/MEAL/MILEAGE	1,550	2,158	2,000	2,000	298	2,000	0%
10-475-801	SALARIES - ELECTED OFFICIAL	50,543	51,110	54,339	54,339	25,079	57,339	6%
10-475-803	SALARIES - CLERICAL	31,027	32,058	35,388	35,388	16,333	38,388	8%
10-475-812	SALARIES-STATE SUPPLEMENT	68,269	70,385	70,000	70,000	32,308	70,000	0%
10-475-820	LONGEVITY	1,734	2,089	2,560	2,560	1,182	3,040	19%
10-475-821	SALARY SUPPLEMENT	-	-	-	-	-	-	0%
10-475-822	OVERTIME	-	-	-	-	-	-	0%
TOTAL COUNTY ATTORNEY		220,074	227,129	263,078	263,078	132,206	266,974	1%

**LEON COUNTY, TEXAS
FY 24 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
GENERAL FUNDS**

GENERAL GOVERNMENT	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
(495) COUNTY AUDITOR							
10-495-201 SOCIAL SECURITY TAXES	12,625	13,025	14,491	14,491	6,285	17,409	20%
10-495-203 WORKERS COMPENSATION	278	332	400	400	216	600	50%
10-495-204 UNEMPLOYMENT INSURANCE	285	201	284	284	49	410	44%
10-495-205 RETIREMENT	12,710	13,113	14,113	14,113	6,374	11,469	-19%
10-495-206 GROUP HOSPITAL INSURANCE	30,463	30,348	33,795	33,795	11,494	34,643	3%
10-495-207 GUARDIAN INSURANCE	1,536	1,524	1,603	1,603	510	1,603	0%
10-495-509 COMMUNICATIONS	1,803	3,388	4,210	4,210	1,328	4,210	0%
10-495-515 COPIER RENTAL	2,596	1,631	2,550	2,550	1,018	2,550	0%
10-495-523 DATA PROCESSING	3,160	5,259	25,373	25,714	22,687	28,634	13%
10-495-530 EDUCATION & TRAINING	3,615	4,479	5,500	5,500	1,693	7,300	33%
10-495-553 MISCELLANEOUS	1,782	2,113	2,750	2,689	1,281	3,650	33%
10-495-560 POSTAGE	197	116	200	200	-	200	0%
10-495-590 SUPPLIES - OFFICE	1,769	4,005	2,500	2,159	1,270	2,880	15%
10-495-599 TRAVEL HOTEL/MEAL/MILEAGE	649	2,602	5,000	5,000	1,578	5,500	10%
10-495-802 SALARIES - APPOINTED	63,794	65,913	69,064	69,064	31,875	73,024	6%
10-495-807 SALARIES - ADMINISTRATIVE	98,244	98,542	112,527	117,770	42,040	152,132	35%
10-495-813 SALARIES PART-TIME	-	-	-	2,235	2,235	-	0%
10-495-820 LONGEVITY	6,782	7,558	7,840	7,840	2,954	6,880	-12%
10-495-821 SALARY SUPPLEMENT	1,194	107	-	-	-	-	0%
10-495-822 OVERTIME	27	48	-	83	22	-	0%
TOTAL COUNTY AUDITOR	243,509	254,306	302,200	309,700	134,910	353,094	17%

LEON COUNTY, TEXAS
FY 24 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
GENERAL FUNDS

GENERAL GOVERNMENT	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
(497) COUNTY TREASURER							
10-497-201 SOCIAL SECURITY TAXES	6,589	6,952	11,527	11,527	3,910	7,718	-33%
10-497-203 WORKERS COMPENSATION	209	249	300	300	162	400	33%
10-497-204 UNEMPLOYMENT INSURANCE	70	57	140	140	19	116	-17%
10-497-205 RETIREMENT	7,076	7,761	11,226	11,226	4,351	5,085	-55%
10-497-206 GROUP HOSPITAL INSURANCE	15,231	16,048	16,898	16,898	7,780	17,322	3%
10-497-207 GUARDIAN INSURANCE	768	802	801	801	367	802	0%
10-497-509 COMMUNICATIONS	1,071	1,739	2,050	2,050	952	2,050	0%
10-497-515 COPIER RENTAL	674	494	740	740	305	740	0%
10-497-523 DATA PROCESSING	2,208	4,350	24,200	24,200	21,050	27,294	13%
10-497-530 EDUCATION & TRAINING	588	606	600	812	418	725	21%
10-497-553 MISCELLANEOUS	646	355	250	250	113	250	0%
10-497-560 POSTAGE	2,883	2,981	5,000	5,000	147	5,500	10%
10-497-590 SUPPLIES - OFFICE	3,109	4,273	3,800	3,800	1,877	3,800	0%
10-497-599 TRAVEL-HOTEL/MEAL/MILEAGE	354	607	1,060	848	-	850	-20%
10-497-655 HUMAN RESOURCES	4,616	5,192	4,300	4,300	1,084	4,600	7%
10-497-801 SALARIES-ELECTED OFFICIAL	49,466	51,110	54,339	54,339	25,079	57,339	6%
10-497-803 SALARIES - CLERICAL	28,387	32,717	37,000	36,985	17,094	39,985	8%
10-497-813 SALARIES - PART TIME	13,056	22,506	24,000	24,000	9,203	28,000	17%
10-497-820 LONGEVITY	2,606	3,114	2,820	2,820	1,331	3,320	18%
10-497-821 SALARY SUPPLEMENT	597	53	-	-	-	-	0%
10-497-822 OVERTIME	-	-	-	15	15	-	0%
TOTAL COUNTY TREASURER	140,205	161,966	201,051	201,051	95,258	205,896	2%

LEON COUNTY, TEXAS
FY 24 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
GENERAL FUNDS

		FYE 21	FYE 22	FYE 23	FYE 23	FYE 23	FYE 24	%
		ACTUAL	ACTUAL	ADOPTED	AMENDED	6 MO	ADOPTED	INC/DEC
GENERAL GOVERNMENT		12 MONTH	12 MONTH	BUDGET	BUDGET	EXPERIENCE	BUDGET	2023-2024
(499) TAX ASSESSOR-COLLECTOR								
10-499-201	SOCIAL SECURITY TAXES	12,501	13,525	17,028	17,028	7,601	17,299	2%
10-499-203	WORKERS COMPENSATION	417	498	700	700	324	850	21%
10-499-204	UNEMPLOYMENT INSURANCE	218	166	249	249	48	227	-9%
10-499-205	RETIREMENT	13,627	14,709	16,583	16,583	8,064	11,397	-31%
10-499-206	GROUP HOSPITAL INSURANCE	36,093	40,121	42,244	42,244	18,043	43,303	3%
10-499-207	GUARDIAN INSURANCE	1,820	2,004	2,003	2,003	852	2,004	0%
10-499-509	COMMUNICATIONS	1,294	1,182	1,500	1,500	651	1,500	0%
10-499-515	COPIER RENTAL	2,152	2,651	2,900	2,900	1,180	2,900	0%
10-499-530	EDUCATION AND TRAINING	1,031	628	800	800	256	800	0%
10-499-553	MISCELLANEOUS	-	-	-	-	-	1,500	100%
10-499-560	POSTAGE	1,238	3,268	2,500	2,300	773	2,500	0%
10-499-565	PROFESSIONAL SERVICES	73,428	79,957	85,000	85,000	51,291	85,000	0%
10-499-590	SUPPLIES - OFFICE	3,932	3,238	3,000	3,200	2,090	3,000	0%
10-499-599	TRAVEL-HOTEL/MEAL/MILEAGE	1,912	2,892	2,000	2,000	1,291	2,000	0%
10-499-801	SALARIES-ELECTED OFFICIAL	49,466	51,110	54,339	54,339	25,079	57,339	6%
10-499-803	SALARIES - CLERICAL	120,463	123,808	139,651	139,651	63,219	144,980	4%
10-499-813	SALARIES - PART TIME	5,382	11,892	19,604	19,604	8,970	21,112	8%
10-499-820	LONGEVITY	6,927	7,677	6,680	6,680	2,723	2,700	-60%
10-499-821	SALARY SUPPLEMENT	-	-	-	-	-	-	0%
10-499-822	OVERTIME	-	-	-	-	-	-	0%
TOTAL TAX ASSESSOR-COLLECTOR		331,902	359,324	396,781	396,781	192,455	400,411	1%

LEON COUNTY, TEXAS
FY 24 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
GENERAL FUNDS

		FYE 21	FYE 22	FYE 23	FYE 23	FYE 23	FYE 24	%
		ACTUAL	ACTUAL	ADOPTED	AMENDED	6 MO	ADOPTED	INC/DEC
GENERAL GOVERNMENT		12 MONTH	12 MONTH	BUDGET	BUDGET	EXPERIENCE	BUDGET	2023-2024
(510) COUNTY COURTHOUSE & BUILDINGS								
10-510-201	SOCIAL SECURITY TAXES	4,406	5,195	5,630	5,900	2,833	6,351	13%
10-510-203	WORKERS COMPENSATION	1,622	1,886	2,300	2,300	1,428	3,300	43%
10-510-204	UNEMPLOYMENT INSURANCE	105	20,500	110	117	22	150	36%
10-510-205	RETIREMENT	4,403	5,180	5,483	5,746	2,797	4,185	-24%
10-510-206	GROUP HOSPITAL INSURANCE	10,263	15,045	16,898	16,898	8,484	17,322	3%
10-510-207	GUARDIAN INSURANCE	487	752	801	801	401	802	0%
10-510-504	CAPITAL OUTLAY	-	-	-	-	-	-	0%
10-510-506	CAPITAL OUTLAY - LAND	183,098	208,388	70,000	70,000	-	70,000	0%
10-510-509	COMMUNICATIONS	169	1,251	1,500	1,500	720	1,500	0%
10-510-510	CMPTR SPPRT/SPPLS/LIC/SFTWRE	-	7,503	8,260	8,260	2,151	8,260	0%
10-510-523	DATA PROCESSING	171,612	203,940	275,000	275,000	109,203	275,000	0%
10-510-536	GAS, OIL & GREASE	1,711	2,961	3,000	3,000	1,352	3,000	0%
10-510-553	MISCELLANEOUS	621	248	200	200	37	200	0%
10-510-569	REPAIRS & MAINTENANCE - C/H & BLDGS	51,131	55,972	65,000	64,000	20,453	65,000	0%
10-510-571	REPAIRS & MAINT - EQUIP	100	77	250	1,250	488	250	0%
10-510-573	REPAIRS & MAINT.- GROUNDS	5,753	2,750	2,500	2,500	636	2,500	0%
10-510-575	REPAIRS & MAINT - VEH	722	247	250	250	-	250	0%
10-510-601	UTILITIES	69,067	73,602	70,000	70,000	25,940	70,000	0%
10-510-811	SALARIES	55,750	65,036	71,691	75,226	33,360	81,142	13%
10-510-820	LONGEVITY	2,271	1,406	1,900	1,900	877	1,880	-1%
10-510-821	SALARY SUPPLEMENT	298	27	-	-	-	-	0%
10-510-822	OVERTIME	655	1,921	5,000	5,000	344	1,880	-62%
TOTAL CO. COURTHOUSE & BUILDINGS		564,242	673,886	605,773	609,848	211,527	612,972	1%

LEON COUNTY, TEXAS
FY 24 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
GENERAL FUNDS

	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024	
PUBLIC SAFETY								
(512) JUSTICE CENTER - JAIL - SPLIT JAIL/SO								
10-512-201	SOCIAL SECURITY TAXES	132,329	129,500	166,773	166,773	70,498	42,884	-74%
10-512-203	WORKERS COMPENSATION	17,863	28,113	40,000	40,000	24,311	10,000	-75%
10-512-204	UNEMPLOYMENT INSURANCE	2,924	1,963	3,761	3,761	552	965	-74%
10-512-205	RETIREMENT	134,207	131,235	161,397	161,397	70,295	28,253	-82%
10-512-206	GROUP HOSPITAL INSURANCE	299,252	265,806	397,095	397,095	138,971	103,928	-74%
10-512-207	GUARDIAN INSURANCE	15,479	12,784	18,832	18,832	6,998	4,808	-74%
10-512-504	CAPITAL OUTLAY	84,589	104,484	198,000	198,000	56,807	-	-100%
10-512-506	CAPITAL OUTLAY LEASE (INTEREST)	11,216	729	36,660	36,660	11,026	-	-100%
10-512-508	CAPITAL OUTLAY LEASE (PRINCIPAL)	110,314	85,352	222,934	222,934	61,956	-	-100%
10-512-509	COMMUNICATIONS	29,679	40,219	46,000	46,000	20,852	46,000	0%
10-512-510	CMPTR SPRT/SPPLS/LIC/SFTWRE	148,587	73,339	90,000	90,000	34,849	106,500	18%
10-512-512	K9 EXPENDITURES	123	-	650	650	293	-	-100%
10-512-515	COPIER RENTAL	9,052	7,718	9,200	9,200	3,576	9,200	0%
10-512-530	EDUCATION & TRAINING	1,861	-	-	-	-	-	0%
10-512-534	FOOD	94,086	141,065	120,000	120,000	83,294	120,000	0%
10-512-536	GAS, OIL & GREASE	90,108	133,449	190,000	171,250	45,719	190,000	0%
10-512-544	INMATE HEALTH CARE	82,016	96,047	130,000	130,000	67,652	133,900	3%
10-512-549	(LEOSE)EDUCATION/TRAINING	12,941	8,038	13,500	13,600	3,736	7,000	-48%
10-512-550	NEW HIRE/EMPL EXAMS	3,431	5,501	5,000	4,000	1,191	2,500	-50%
10-512-551	VICTIM EXAMS - SEE FUND 10-515	-	-	1,500	1,500	-	-	-100%
10-512-553	MISCELLANEOUS	6,332	11,429	5,000	5,250	4,905	-	-100%
10-512-560	POSTAGE	1,146	1,141	1,500	1,500	602	750	-50%
10-512-564	PRISONER TRANSPORT	1,825	1,436	4,000	4,000	-	4,000	0%
10-512-570	REPAIRS & MAINT-BUILDINGS	18,981	19,682	18,000	20,500	11,092	18,000	0%
10-512-571	REPAIRS & MAINT-EQUIPMENT	3,193	3,896	6,500	6,500	660	6,500	0%
10-512-573	REPAIRS & MAINT-GROUNDS	1,087	3,912	4,200	4,200	155	4,200	0%
10-512-575	REPAIRS & MAINT-VEHICLES	(15,037)	32,361	26,000	26,000	10,925	5,000	-81%
10-512-578	VEHICLE TOWING	1,108	979	1,500	1,500	-	-	-100%
10-512-584	STAFF UNIFORMS	6,266	2,888	7,000	6,400	1,576	3,500	-50%
10-512-585	SUPPLIES - INMATE	555	4,072	5,500	5,500	2,882	5,500	0%
10-512-586	SUPPLIES - JAIL	13,325	19,107	13,000	19,000	7,946	13,000	0%
10-512-588	SUPPLIES - KITCHEN	4,775	8,613	5,000	11,000	6,571	5,000	0%
10-512-590	SUPPLIES - OFFICE	14,644	9,899	11,000	11,000	5,376	2,000	-82%
10-512-591	SUPPLIES - PATROL - SEE FUND 10-515	1,727	2,392	4,000	4,000	618	-	-100%
10-512-595	TIRES & TUBES	14,885	11,433	10,000	10,600	9,424	2,000	-80%
10-512-599	TRAVEL-HOTEL/MEAL/MILEAGE	10,846	5,859	10,000	10,000	2,546	3,500	-65%
10-512-600	TRAVEL - MONTHLY ALLOWANCE - SEE FU	14,400	14,400	14,400	14,400	6,000	-	-100%
10-512-601	UTILITIES	45,715	58,328	62,000	62,000	25,208	31,000	-50%
10-512-644	ESTRAY EXPENSE - SEE FUND 10-515	3,919	483	3,500	24,841	12,686	-	-100%
10-512-657	OUT-OF-CNTY HOUSING (INMATES)	18,655	66,435	90,000	90,000	21,395	90,000	0%
10-512-801	SALARIES-ELECTED OFFICIAL -SEE FUND 10	49,466	51,110	54,339	54,339	25,079	-	-100%
10-512-803	SALARIES - CLERICAL - SEE FUND 10-515	88,155	68,531	80,153	80,153	36,550	-	-100%
10-512-805	SALARIES - DEPUTIES -SEE FUND 10-515	559,319	569,210	682,139	682,139	316,986	-	-100%
10-512-806	SALARIES - DISPATCHERS - SEE FUND 10-5	233,043	253,527	349,675	349,675	134,244	-	-100%
10-512-809	SALARIES - INVESTIGATORS - SEE FUND 10	219,124	225,327	297,695	297,695	86,113	-	-100%
10-512-810	SALARIES - JAILERS	381,577	284,740	453,653	453,653	137,814	493,653	9%
10-512-811	SALARIES - P/T JAILERS	-	1,395	33,000	33,000	10,253	33,000	0%
10-512-813	SALARIES - PART TIME - DEPUTY - SEE FUN	25,756	21,188	30,000	30,000	6,282	-	-100%
10-512-814	SALARIES - PART TIME - DISPATCHER - SEE	8,840	6,663	35,000	35,000	8,625	-	-100%
10-512-816	SALARIES - CHIEF DEPUTY - SEE FUND 10-5	44,844	46,359	49,613	49,613	22,898	-	-100%
10-512-818	SALARIES - CIVIL PROCESSOR - SEE FUND 1	41,518	42,844	46,116	46,116	21,285	-	-100%
10-512-820	LONGEVITY	66,741	51,409	55,020	55,020	23,183	5,320	-90%
10-512-823	CERTIFICATION PAY	-	-	-	-	-	3,600	100%
10-512-822	OVERTIME	66,476	111,251	25,000	25,000	33,634	25,000	0%
TOTAL JUSTICE CENTER - JAIL		3,233,261	3,277,639	4,344,805	4,361,246	1,696,088	1,560,461	

LEON COUNTY, TEXAS
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 GENERAL FUNDS

	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
PUBLIC SAFETY							
(515) SHERIFF'S OFFICE - SPLIT JAIL/SO							
10-515-201 SOCIAL SECURITY TAXES	-	-	-	-	-	144,163	12%
10-515-203 WORKERS COMPENSATION	-	-	-	-	-	30,000	0%
10-515-204 UNEMPLOYMENT INSURANCE	-	-	-	-	-	3,330	14%
10-515-205 RETIREMENT	-	-	-	-	-	94,252	-24%
10-515-206 GROUP HOSPITAL INSURANCE	-	-	-	-	-	303,123	3%
10-515-207 GUARDIAN INSURANCE	-	-	-	-	-	14,024	0%
10-515-504 CAPITAL OUTLAY	-	-	-	-	-	43,680	
10-515-506 CAPITAL OUTLAY LEASE (INTEREST)	-	-	-	-	-	-	
10-515-508 CAPITAL OUTLAY LEASE (PRINCIPAL)	-	-	-	-	-	352,000	58%
10-515-509 COMMUNICATIONS	-	-	-	-	-	-	
10-515-510 CMPTR SPPRT/SPPLS/LIC/SFTWRE	-	-	-	-	-	-	
10-515-512 K9 EXPENDITURES	-	-	-	-	-	650	0%
10-515-515 COPIER RENTAL	-	-	-	-	-	-	
10-515-530 EDUCATION & TRAINING	-	-	-	-	-	-	
10-515-536 GAS, OIL & GREASE	-	-	-	-	-	-	
10-515-549 (LEOSE)EDUCATION/TRAINING	-	-	-	-	-	6,500	0%
10-515-550 NEW HIRE/EMPL EXAMS	-	-	-	-	-	2,500	0%
10-515-551 VICTIM EXAMS	-	-	-	-	-	1,500	0%
10-515-553 MISCELLANEOUS	-	-	-	-	-	5,000	0%
10-515-560 POSTAGE	-	-	-	-	-	750	0%
10-515-570 REPAIRS & MAINT-BUILDINGS	-	-	-	-	-	-	
10-515-571 REPAIRS & MAINT-EQUIPMENT	-	-	-	-	-	-	
10-515-573 REPAIRS & MAINT-GROUNDS	-	-	-	-	-	-	
10-515-575 REPAIRS & MAINT-VEHICLES	-	-	-	-	-	30,000	35%
10-515-578 VEHICLE TOWING	-	-	-	-	-	1,500	0%
10-515-584 STAFF UNIFORMS	-	-	-	-	-	3,500	0%
10-515-589 SUPPLIES - MEDICAL	-	-	-	-	-	-	
10-515-590 SUPPLIES - OFFICE	-	-	-	-	-	9,000	0%
10-515-591 SUPPLIES - PATROL	-	-	-	-	-	4,000	0%
10-515-595 TIRES & TUBES	-	-	-	-	-	13,000	50%
10-515-599 TRAVEL-HOTEL/MEAL/MILEAGE	-	-	-	-	-	-	
10-515-600 TRAVEL - MONTHLY ALLOWANCE	-	-	-	-	-	14,400	0%
10-515-601 UTILITIES	-	-	-	-	-	31,000	0%
10-515-644 ESTRAY EXPENSE	-	-	-	-	-	3,500	0%
10-515-801 SALARIES-ELECTED OFFICIAL	-	-	-	-	-	57,339	6%
10-515-803 SALARIES - CLERICAL	-	-	-	-	-	87,328	9%
10-515-805 SALARIES - DEPUTIES	-	-	-	-	-	736,700	8%
10-515-806 SALARIES - DISPATCHERS	-	-	-	-	-	372,000	6%
10-515-809 SALARIES - INVESTIGATORS	-	-	-	-	-	313,999	5%
10-515-813 SALARIES - PART TIME - DEPUTY	-	-	-	-	-	30,000	0%
10-515-814 SALARIES - PART TIME - DISPATCHER	-	-	-	-	-	35,000	0%
10-515-816 SALARIES - CHIEF DEPUTY	-	-	-	-	-	52,614	6%
10-515-818 SALARIES - CIVIL PROCESSOR	-	-	-	-	-	49,117	7%
10-515-820 LONGEVITY	-	-	-	-	-	49,680	0%
10-515-823 CERTIFICATION PAY	-	-	-	-	-	-	100%
10-515-822 OVERTIME	-	-	-	-	-	35,000	140%
TOTAL JUSTICE CENTER/SHERIFF'S OFFICE	-	-	-	-	-	2,930,149	3%

LEON COUNTY, TEXAS
 FY 24 BUDGET
 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
 GENERAL FUNDS

		FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
GENERAL GOVERNMENT								
(522) SHERIFF'S OFFICE BOND FUND								
10-522-553	MISCELLANEOUS	-	-	100	100	-	100	0%
10-522-560	POSTAGE	-	-	-	-	-	-	0%
TOTAL SHERIFF'S OFFICE BOND FUND		-	-	100	100	-	100	0%

LEON COUNTY, TEXAS
 FY 24 BUDGET
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 GENERAL FUNDS

		FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
GENERAL GOVERNMENT								
(532) BAIL BOND BOARD FUND								
10-532-530	EDUCATION & TRAINING	-	-	50	50	-	50	0%
10-532-553	MISCELLANEOUS	-	-	50	50	-	50	0%
10-532-560	POSTAGE	-	-	-	-	-	-	0%
10-532-599	TRAVEL-HOTEL/MEALS/MILEAGE	-	-	-	-	-	-	0%
TOTAL BAIL BOND BOARD FUND		-	-	100	100	-	100	0%

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
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GENERAL FUNDS

	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024	
PUBLIC SAFETY								
(550) CONSTABLE #1 (PREVIOUSLY "CONSTABLES")								
10-550-201	SOCIAL SECURITY TAXES	500	469	817	817	373	1,066	30%
10-550-203	WORKERS COMPENSATION	458	732	667	667	605	1,200	80%
10-550-205	RETIREMENT	523	514	796	796	391	702	-12%
10-550-206	GROUP HOSPITAL INSURANCE	7,616	8,024	8,449	8,449	4,242	8,661	3%
10-550-207	GUARDIAN INSURANCE	384	401	401	401	200	402	0%
10-550-504	CAPITAL OUTLAY	-	-	-	-	-	-	0%
10-550-509	COMMUNICATIONS	279	891	1,000	1,000	438	1,000	0%
10-550-530	EDUCATION AND TRAINING	125	146	300	300	-	300	0%
10-550-536	GAS, OIL & GREASE	336	1,340	2,800	2,800	355	2,800	0%
10-550-553	MISCELLANEOUS	555	-	-	-	-	-	0%
10-550-560	POSTAGE	-	58	125	125	-	125	0%
10-550-575	REPAIRS & MAINT - VEHICLE	9	243	1,000	1,000	526	1,000	0%
10-550-590	SUPPLIES-OFFICE	710	-	250	550	-	250	0%
10-550-599	TRAVEL-HOTEL/MEAL/MILEAGE	76	-	1,000	700	-	1,000	0%
10-550-600	TRAVEL-MONTHLY ALLOWANCE	175	-	-	-	-	-	0%
10-550-801	SALARIES-ELECTED OFFICIAL	6,377	6,799	10,263	10,263	4,737	13,263	29%
10-550-820	LONGEVITY	403	-	420	420	194	660	57%
	TOTAL CONSTABLE #1	18,527	19,619	28,288	28,288	12,060	32,429	15%

LEON COUNTY, TEXAS
FY 24 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
GENERAL FUNDS

		FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
PUBLIC SAFETY								
(552) CONSTABLE #2								
10-552-201	SOCIAL SECURITY TAXES	1,045	1,091	1,336	1,336	669	1,639	23%
10-552-203	WORKERS COMPENSATION	458	732	667	667	605	1,200	80%
10-552-205	RETIREMENT	1,019	1,062	1,323	1,323	648	1,095	-17%
10-552-206	GROUP HOSPITAL INSURANCE	7,616	8,024	8,449	8,449	4,242	8,661	3%
10-552-207	GUARDIAN INSURANCE	375	140	401	401	177	402	0%
10-552-509	COMMUNICATIONS	-	-	-	-	-	1,000	0%
10-552-530	EDUCATION AND TRAINING	-	-	-	-	-	-	0%
10-552-560	POSTAGE	-	-	-	-	-	-	0%
10-552-590	OFFICE SUPPLIES	-	-	-	-	-	-	0%
10-552-600	TRAVEL-MONTHLY ALLOWANCE	300	300	300	300	125	300	0%
10-552-801	SALARIES-ELECTED OFFICIAL	6,681	6,799	10,263	10,263	4,737	13,263	29%
10-552-820	LONGEVITY	7,160	7,239	7,200	7,200	3,323	8,160	13%
	TOTAL CONSTABLE #2	24,656	25,387	29,939	29,939	14,526	35,720	19%

LEON COUNTY, TEXAS
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 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
 GENERAL FUNDS

	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024	
PUBLIC SAFETY								
(554) CONSTABLE #4								
10-554-201	SOCIAL SECURITY TAXES	519	552	872	872	400	1,121	29%
10-554-203	WORKERS COMPENSATION	458	732	667	667	605	1,200	80%
10-554-205	RETIREMENT	541	582	827	827	419	723	-13%
10-554-206	GROUP HOSPITAL INSURANCE	7,616	8,024	8,449	8,449	4,242	8,661	3%
10-554-207	GUARDIAN INSURANCE	384	401	401	401	200	401	0%
10-554-504	CAPITAL OUTLAY	-	-	-	-	-	-	0%
10-554-509	COMMUNICATIONS	257	754	315	315	438	650	106%
10-554-530	EDUCATION AND TRAINING	-	-	250	250	-	1,000	300%
10-554-536	GAS, OIL & GREASE	36	-	2,540	2,540	-	-	-100%
10-554-560	POSTAGE	-	-	125	125	-	-	-100%
10-554-575	REPAIRS & MAINTENANCE - VEHICLE	-	-	1,000	1,000	-	-	-100%
10-554-590	OFFICE SUPPLIES	-	87	100	100	-	-	-100%
10-554-600	TRAVEL-MONTHLY ALLOWANCE	-	-	-	-	-	-	0%
10-554-801	SALARIES-ELECTED OFFICIAL	6,681	6,799	10,263	10,263	4,737	13,263	29%
10-554-820	LONGEVITY	656	904	1,140	1,140	526	1,380	21%
	TOTAL CONSTABLE #4	17,147	18,834	26,949	26,949	11,567	28,399	5%

LEON COUNTY, TEXAS
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 GENERAL FUNDS

	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024	
PUBLIC SAFETY								
(565) HIGHWAY PATROL								
10-565-201	SOCIAL SECURITY TAXES	2,658	2,722	3,207	3,207	1,494	3,455	8%
10-565-203	WORKERS COMPENSATION	70	83	120	120	54	150	25%
10-565-204	UNEMPLOYMENT INSURANCE	62	45	63	63	12	82	30%
10-565-205	RETIREMENT	2,818	2,902	3,123	3,123	1,569	2,277	-27%
10-565-206	GROUP HOSPITAL INSURANCE	7,616	8,024	8,449	8,449	4,242	8,661	3%
10-565-207	GUARDIAN INSURANCE	384	401	401	401	200	402	0%
10-565-509	COMMUNICATIONS	1,943	1,904	1,740	1,740	1,037	1,740	0%
10-565-510	CMPTR SPPRT/SPPLS/LIC/SFTWRE	-	-	-	900	400	1,200	100%
10-565-553	MISCELLANEOUS	1,109	1,175	1,300	1,300	646	1,300	0%
10-565-560	POSTAGE	64	68	85	85	63	85	0%
10-565-590	SUPPLIES - OFFICE	699	460	1,275	1,275	246	1,275	0%
10-565-601	UTILITIES	977	1,155	1,000	1,000	396	1,000	0%
10-565-803	SALARIES - CLERICAL	32,998	33,358	36,681	36,681	16,930	39,682	8%
10-565-820	LONGEVITY	4,734	5,026	5,240	5,240	2,418	5,480	5%
10-565-822	OVERTIME	-	-	-	-	-	-	0%
	TOTAL HIGHWAY PATROL	56,132	57,323	62,684	63,584	29,709	66,789	7%

LEON COUNTY, TEXAS
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 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
 GENERAL FUNDS

	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024	
PUBLIC SAFETY								
(566) LICENSE & WEIGHT (DPS)								
10-566-201	SOCIAL SECURITY TAXES	2,247	2,358	2,655	2,655	1,313	2,903	9%
10-566-203	WORKERS COMPENSATION	70	83	100	100	54	150	50%
10-566-204	UNEMPLOYMENT INSURANCE	50	37	52	52	10	69	33%
10-566-205	RETIREMENT	2,237	2,354	2,586	2,586	1,297	1,913	-26%
10-566-206	GROUP HOSPITAL INSURANCE	7,616	8,024	8,449	8,449	4,242	8,661	3%
10-566-207	GUARDIAN INSURANCE	384	392	401	401	93	402	0%
10-566-504	CAPITAL OUTLAY	-	-	-	-	-	-	0%
10-566-509	COMMUNICATIONS	763	314	800	797	-	800	0%
10-566-514	CONTRACTED SERVICES	1,000	1,600	2,000	2,000	1,271	2,000	0%
10-566-553	MISCELLANEOUS	-	-	-	-	-	-	0%
10-566-555	CABLE	-	328	600	600	249	600	0%
10-566-560	POSTAGE	48	70	72	75	75	72	0%
10-566-572	REPAIRS & MAINT-DPS WEIGH STATION	1,284	1,281	1,905	1,905	900	1,905	0%
10-566-590	SUPPLIES - OFFICE	767	895	880	880	352	880	0%
10-566-601	UTILITIES	2,580	2,295	3,000	3,000	1,043	3,000	0%
10-566-803	SALARIES - CLERICAL	29,239	30,210	33,550	33,550	15,485	36,550	9%
10-566-820	LONGEVITY	676	924	1,160	1,160	535	1,400	21%
10-566-822	OVERTIME	-	-	-	-	-	-	0%
	TOTAL LICENSE & WEIGHT (DPS)	48,961	51,164	58,210	58,210	26,919	61,305	5%

LEON COUNTY, TEXAS
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 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
 GENERAL FUNDS

	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
PUBLIC SAFETY							
(567) TEXAS RANGER							
10-567-509 COMMUNICATIONS	-	-	100	100	-	100	0%
10-567-553 MISCELLANEOUS	28	545	1,000	2,044	1,727	1,000	0%
10-567-555 CABLE	784	809	840	840	346	840	0%
10-567-560 POSTAGE	41	140	102	102	68	102	0%
10-567-590 SUPPLIES	4,995	4,559	4,158	3,114	1,349	4,158	0%
TOTAL TEXAS RANGER	5,847	6,053	6,200	6,200	3,491	6,200	0%

LEON COUNTY, TEXAS
 FY 24 BUDGET
 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
 GENERAL FUNDS

		FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
PUBLIC WELFARE								
(630) HEALTH & WELFARE								
10-630-541	ADMINISTRATION	17,500	17,500	17,500	17,500	8,750	17,500	0%
10-630-542	INDIGENT HEALTH CARE	9,889	2,424	50,000	50,000	6,750	50,000	0%
10-630-543	CIHC FOR INMATES	23,042	26,903	50,000	50,000	12,705	50,000	0%
TOTAL HEALTH & WELFARE		50,431	46,826	117,500	117,500	28,205	117,500	0%

LEON COUNTY, TEXAS
FY 24 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
GENERAL FUNDS

	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024	
PUBLIC WELFARE								
(665) TEXAS AGRILIFE EXTENSION SERVICE								
10-665-201	SOCIAL SECURITY TAXES	7,042	7,310	8,733	8,733	4,285	9,670	11%
10-665-203	WORKERS COMPENSATION	70	83	120	120	54	150	25%
10-665-204	UNEMPLOYMENT INSURANCE	159	112	525	525	31	215	-59%
10-665-205	RETIREMENT	2,296	2,414	2,645	2,645	1,317	1,953	-26%
10-665-206	GROUP HOSPITAL INSURANCE	7,616	8,024	8,449	8,449	4,242	8,661	3%
10-665-207	GUARDIAN INSURANCE	384	401	401	401	200	402	0%
10-665-504	CAPITAL OUTLAY	-	-	-	-	-	-	0%
10-665-506	CAPITAL OUTLAY - LEASE (PRINCIPAL)	-	-	-	-	-	11,000	100%
10-665-508	CAPITAL OUTLAY - LEASE (INTEREST)	-	-	-	-	-	-	
10-665-509	COMMUNICATIONS	-	1,824	2,200	2,200	1,038	2,200	0%
10-665-510	CMPTR SPRT/SPPLS/LIC/SFTWRE	87	150	150	150	150	150	0%
10-665-515	COPIER RENTAL	7,414	5,790	7,440	7,440	2,465	7,440	0%
10-665-528	CONFERENCE TRAVEL-CEA-AG	191	366	1,250	1,071	319	1,250	0%
10-665-529	CONFERENCE TRAVEL-CEA-FCS	302	496	1,250	1,250	-	1,250	0%
10-665-530	CONFERENCE TRAVEL-4H	985	1,883	1,250	1,410	313	2,500	100%
10-665-535	EDUCATION & TRAINING	859	1,003	1,000	1,000	736	1,000	0%
10-665-536	GAS, OIL & GREASE	4,253	8,551	5,000	4,515	3,208	5,000	0%
10-665-537	IN COUNTY TRAVEL-4-H AGENT	2,473	2,473	2,473	2,473	1,030	2,473	0%
10-665-538	IN COUNTY TRAVEL-CEA-AG	2,473	2,473	2,473	2,372	1,030	2,473	0%
10-665-539	IN COUNTY TRAVEL-CEA-FCS	2,267	2,061	2,473	2,473	1,030	2,473	0%
10-665-553	MISCELLANEOUS	570	688	-	4	4	-	0%
10-665-560	POSTAGE	654	390	400	801	351	400	0%
10-665-575	REPAIRS & MAINT - VEHICLE	524	2,274	1,000	1,800	1,152	1,000	0%
10-665-577	SALARY - CEA-AG	14,069	14,491	17,991	17,991	7,496	20,991	17%
10-665-578	SALARY - CEA-FCS	12,896	12,076	17,991	17,991	7,496	20,991	17%
10-665-590	SUPPLIES - OFFICE	2,161	2,225	2,500	2,200	731	2,500	0%
10-665-637	PROGRAMS/PROGRAM MATERIALS	459	417	1,000	700	603	1,000	0%
10-665-803	SALARIES - CLERICAL	29,549	30,531	33,869	33,869	15,632	36,869	9%
10-665-814	SALARIES - 4-H AGENT	30,823	31,747	35,247	35,247	14,686	38,248	9%
10-665-820	LONGEVITY	1,154	1,406	1,640	1,640	757	1,880	15%
10-665-821	SALARY SUPPLEMENT	1,225	70	-	-	-	-	0%
10-665-822	OVERTIME	-	-	-	-	-	-	0%
TOTAL TEXAS AGRILIFE EXT SERVICE		132,953	141,727	159,470	159,470	70,369	184,139	15%

LEON COUNTY, TEXAS
FY 24 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
GENERAL FUNDS

	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024	
PUBLIC WELFARE								
(901) WASTE DISPOSAL - PCT #1								
10-901-201	SOCIAL SECURITY TAXES	1,531	1,278	1,645	1,645	780	2,678	63%
10-901-203	WORKERS COMPENSATION	299	383	425	425	274	700	65%
10-901-204	UNEMPLOYMENT INSURANCE	34	17	32	32	6	63	97%
10-901-205	RETIREMENT	1,524	1,272	1,602	1,602	768	1,764	10%
10-901-514	CONTRACTED SERVICES	-	600	325	325	-	325	0%
10-901-553	MISCELLANEOUS	-	120	120	120	-	120	0%
10-901-559	PARTS, REPAIRS & MAINT	2,984	3,255	4,650	4,650	15	4,650	0%
10-901-596	TRANSPORT CHARGES	72,618	84,004	75,500	75,500	35,559	75,500	0%
10-901-601	UTILITIES	559	530	600	600	251	600	0%
10-901-813	SALARIES - PART TIME	19,616	17,542	21,500	21,500	9,360	35,000	63%
	TOTAL WASTE DISPOSAL - PCT #1	99,165	109,001	106,399	106,399	47,013	121,400	14%

LEON COUNTY, TEXAS
 FY 24 BUDGET
 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
 GENERAL FUNDS

	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024	
PUBLIC WELFARE								
(903) WASTE DISPOSAL - PCT #3								
10-903-201	SOCIAL SECURITY TAXES	729	828	951	951	476	951	0%
10-903-203	WORKERS COMPENSATION	149	378	250	250	101	250	0%
10-903-204	UNEMPLOYMENT INSURANCE	16	27	21	21	11	23	10%
10-903-205	RETIREMENT	725	823	926	926	463	627	-32%
10-903-206	GROUP HOSPITAL INSURANCE	-	-	-	-	-	-	0%
10-903-207	GUARDIAN INSURANCE	-	-	-	-	-	-	0%
10-903-514	CONTRACTED SERVICES	158	-	-	-	-	-	0%
10-903-553	MISCELLANEOUS	-	1,958	2,500	2,500	56,35-	2,575	3%
10-903-559	PARTS, REPAIRS & MAINT	195	-	-	-	-	-	0%
10-903-571	REP & MAINT - EQUIPMENT	2,912	3,501	2,500	2,500	80	2,575	3%
10-903-596	TRANSPORT CHARGES	13,283	12,256	13,000	13,000	6,785	13,390	3%
10-903-601	UTILITIES	128	268	550	550	157	550	0%
10-903-813	SALARIES - PART TIME	9,351	10,816	12,430	12,430	6,215	12,430	0%
	TOTAL WASTE DISPOSAL - PCT #3	27,645	30,855	33,128	33,128	14,287	33,371	1%

LEON COUNTY, TEXAS
 FY 24 BUDGET
 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
 GENERAL FUNDS

	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024	
PUBLIC WELFARE								
(904) WASTE DISPOSAL - PCT #4								
10-904-201	SOCIAL SECURITY TAXES	2,138	2,524	3,060	3,060	1,426	3,978	30%
10-904-203	WORKERS COMPENSATION	299	383	425	425	274	500	18%
10-904-204	UNEMPLOYMENT INSURANCE	47	39	60	60	11	94	57%
10-904-205	RETIREMENT	2,128	2,510	2,980	2,980	1,404	2,621	-12%
10-904-507	CAPITAL OUTLAY	-	-	-	-	-	-	0%
10-904-509	COMMUNICATIONS	-	13	240	240	-	240	0%
10-904-514	CONTRACTED SERVICES	245	8,597	5,000	5,000	-	15,000	200%
10-904-553	MISCELLANEOUS	-	-	-	-	-	-	0%
10-904-554	MOWING	100	-	-	-	-	-	0%
10-904-559	PARTS, REPAIRS & MAINT	-	75	200	200	-	200	0%
10-904-571	REP & MAINT - EQUIPMENT	14,402	6,746	13,400	13,400	822	10,000	-25%
10-904-596	TRANSPORT CHGS- FLYNN/MARQ	123,673	110,710	135,000	135,000	60,489	145,000	7%
10-904-601	UTILITIES	610	641	400	400	268	900	125%
10-904-813	SALARIES - PART TIME	27,530	34,276	40,000	40,000	17,347	52,000	30%
	TOTAL WASTE DISPOSAL - PCT #4	171,172	166,513	200,765	200,765	82,041	230,533	15%

**LEON COUNTY, TEXAS
FY 2024 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
ROAD & BRIDGE**

	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
ROAD & BRIDGE - ADMINISTRATION							
R&B - PCT 1							
REVENUES							
11-311-352	TRANSFER IN	-	-	-	-	-	
11-311-390	CAPITAL LEASE PROCEEDS	-	-	36,558	36,558	-	0%
	TOTAL REVENUE	-	-	36,558	36,558	-	0%
EXPENDITURES							
11-611-506	CAPITAL OUTLAY - LEASE (PRINCIPAL)	-	-	-	-	-	
11-611-507	CAPITAL OUTLAY - MACH/EQUIP	-	-	-	-	-	
11-611-508	CAPITAL OUTLAY - LEASE (INTEREST)	-	-	36,558	36,558	-	0%
11-611-611	TRANSFER OUT	-	-	-	-	-	
	TOTAL EXPENDITURES	-	-	36,558	36,558	-	0%
BUDGETED USES OF FUND BALANCE							
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES							
R&B - PCT 2							
REVENUES							
11-312-330	OTHER REVENUE	-	34,887	-	-	-	
11-312-352	TRANSFER IN	-	87,966	97,316	97,316	110,592	14%
11-312-390	CAPITAL LEASE PROCEEDS	-	-	36,558	36,558	-	
	TOTAL REVENUE	-	122,853	133,874	133,874	110,592	-17%
EXPENDITURES							
11-612-506	CAPITAL OUTLAY - LEASE (PRINCIPAL)	-	80,459	91,492	92,225	83,867	-16%
11-612-507	CAPITAL OUTLAY - MACH/EQUIP	-	34,887	36,558	36,558	-	-100%
11-612-508	CAPITAL OUTLAY - LEASE (INTEREST)	-	7,739	5,824	5,091	4,099	475%
11-612-611	TRANSFER OUT	-	-	-	-	-	
	TOTAL EXPENDITURES	-	123,085	133,874	133,874	87,966	-17%
BUDGETED USES OF FUND BALANCE							
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES							
R&B - PCT 3							
REVENUES							
11-313-352	TRANSFER IN	95,538	166,442	161,291	161,291	72,623	-7%
11-313-390	CAPITAL LEASE PROCEEDS	558,027	152,366	36,558	36,558	-	
	TOTAL REVENUE	653,565	318,808	197,849	197,849	72,623	-24%
EXPENDITURES							
11-613-506	CAPITAL OUTLAY - LEASE (PRINCIPAL)	91,000	154,023	141,760	141,760	61,037	-4%
11-613-507	CAPITAL OUTLAY - MACH/EQUIP	548,443	35,637	36,558	162,872	128,414	-100%
11-613-508	CAPITAL OUTLAY - LEASE (INTEREST)	4,538	12,420	19,531	19,531	9,486	-30%
11-613-611	TRANSFER OUT	-	-	-	-	-	
	TOTAL EXPENDITURES	643,981	202,080	197,849	324,163	198,937	-24%
BUDGETED USES OF FUND BALANCE							
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES							
R&B - PCT 4							
REVENUES							
11-314-352	TRANSFER IN	-	56,943	56,944	56,944	56,944	18%

11-314-390	CAPITAL LEASE PROCEEDS	-	-	36,558	36,558	-	-	-100%
	TOTAL REVENUE	-	56,943	93,502	93,502	56,944	67,396	-28%
EXPENDITURES								
11-614-506	CAPITAL OUTLAY - LEASE (PRINCIPAL)	-	50,581	53,243	53,027	53,027	66,221	24%
11-614-507	CAPITAL OUTLAY - MACH/EQUIP	-	-	36,558	36,558	-	-	-100%
11-614-508	CAPITAL OUTLAY - LEASE (INTEREST)	-	6,130	3,701	3,917	3,917	1,175	-68%
11-614-611	TRANSFER OUT	-	-	-	-	36,558	-	0%
	TOTAL EXPENDITURES	-	56,711	93,502	93,502	93,502	67,396	-28%
BUDGETED USES OF FUND BALANCE								
	EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	232	-	-	(36,558)	-	

LEON COUNTY, TEXAS
FY 2024 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
ROAD & BRIDGE

	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024	
ROAD & BRIDGE - PCT 1								
REVENUES								
71-311-301	DELINQUENT AD VALOREM TAXES	16,927	23,074	14,673	14,673	11,713	14,673	0%
71-311-302	AD VALOREM TAXES	712,310	684,997	698,640	698,640	569,304	749,844	7%
71-311-322	MOTOR VEHICLE TAX	181,948	170,304	178,806	178,806	89,673	177,105	-1%
71-311-329	INTEREST EARNINGS	24,852	26,216	6,714	6,714	1,973	10,615	58%
71-311-330	OTHER REVENUE	20,957	17,802	-	-	6,326	-	0%
71-311-333	ROAD & BRIDGE - FINES	458	455	250	250	203	226	-10%
71-311-352	TRANSFER IN	200,000	220,000	-	-	-	-	0%
71-311-353	GAS TAX REFUND	9,485	9,455	9,400	9,400	8,767	9,410	0%
71-311-354	GROSS WEIGHT/AXLE FEES	9,936	20,300	22,839	22,839	10,688	22,331	-2%
71-311-355	SALE OF EQUIPMENT	-	-	20,000	20,000	10,000	-	-100%
71-311-392	AD VALOREM PENALTY & INTEREST	12,356	11,313	11,027	11,027	3,777	11,084	1%
71-311-654	PROJECTED CARRYOVER-PRIOR YR	-	-	-	-	-	300,000	
	TOTAL REVENUE	1,189,229	1,183,917	962,349	962,349	712,425	1,295,288	35%
(435) EXPENDITURES								
71-611-201	SOCIAL SECURITY TAXES	14,719	15,208	19,589	19,605	7,417	22,635	16%
71-611-203	WORKERS COMPENSATION	3,873	4,555	5,500	5,500	3,140	7,000	27%
71-611-204	UNEMPLOYMENT INSURANCE	308	226	417	418	52	465	12%
71-611-205	RETIREMENT	13,940	14,330	18,004	18,020	6,883	14,187	-21%
71-611-206	GROUP HOSPITAL INSURANCE	38,078	36,443	42,244	42,596	17,673	43,304	3%
71-611-207	GUARDIAN INSURANCE	1,851	1,726	2,003	2,020	783	2,004	0%
71-611-507	CAPITAL OUTLAY - MACH/EQUIP	-	35,173	-	42,600	42,600	-	0%
71-611-509	COMMUNICATIONS	2,531	1,558	3,000	3,000	795	3,000	0%
71-611-511	CONSTRUCTION MATERIALS	-	-	-	-	-	-	0%
71-611-514	CONTRACTED SERVICES	116,652	133,255	64,792	65,246	36,830	64,792	0%
71-611-522	CULVERTS	2,365	-	-	-	-	-	0%
71-611-536	GAS, OIL & GREASE	74,023	143,646	123,663	123,663	50,087	123,663	0%
71-611-553	MISCELLANEOUS	106	69	93,771	21,625	-	393,771	320%
71-611-556	OIL SAND	443,635	313,611	92,729	92,729	-	92,729	0%
71-611-559	PARTS, REPAIRS & MAINT	41,764	54,919	59,950	86,950	50,496	59,950	0%
71-611-568	RENTALS	1,763	1,040	2,041	3,041	1,092	2,041	0%
71-611-579	SAND & GRAVEL	93,057	120,948	118,024	118,024	13,208	118,024	0%
71-611-592	SHOP SUPPLIES	14,191	14,320	12,330	13,330	4,647	12,330	0%
71-611-595	TIRES & TUBES	6,473	19,192	26,050	26,050	2,600	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	2,991	2,501	3,500	3,500	1,225	3,500	0%
71-611-606	LATERAL ROAD - MATERIALS	10,000	10,000	10,000	10,000	10,000	10,000	0%
71-611-611	TRANSFER OUT	29,461	32,271	37,763	37,763	9,441	39,236	4%
71-611-811	SALARIES	167,514	162,157	193,262	193,471	73,767	208,877	8%
71-611-813	SALARIES - PART TIME	-	-	21,000	20,389	-	44,000	110%
71-611-820	LONGEVITY	15,634	16,928	17,400	17,400	8,142	18,600	7%
71-611-822	OVERTIME	3,654	9,497	10,000	10,000	3,041	10,000	0%
	TOTAL EXPENDITURES	1,112,983	1,157,975	991,432	991,340	349,918	1,334,558	35%
	EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	76,245	-	-	-	362,507	(39,270)	
	OTHER FINANCING SOURCES (USES) - CD	-	-	-	-	-	150,000	
	EST BUDGETED USES OF FUND BALANCE	-	-	-	-	-	300,000	
	EXCESS (DEFICIT) INCLUDING USE OF FUND BALANCE AND CD	76,245	25,942	(29,083)	(28,991)	362,507	410,730	

LEON COUNTY, TEXAS
FY 2024 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
ROAD & BRIDGE

	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024	
ROAD & BRIDGE - PCT 2								
(312) REVENUE								
72-312-301	DELINQUENT AD VALOREM TAXES	13,451	20,756	13,370	13,370	10,673	13,556	1%
72-312-302	AD VALOREM TAXES	565,465	616,416	636,603	636,603	518,751	679,050	7%
72-312-322	MOTOR VEHICLE TAX	145,743	154,456	145,440	145,440	81,711	147,243	1%
72-312-329	INTEREST EARNINGS	9,009	7,909	2,252	2,252	-	3,384	50%
72-312-330	OTHER REVENUE	151	3,173	-	-	-	-	0%
72-312-333	ROAD & BRIDGE - FINES	375	408	200	200	185	192	-4%
72-312-352	TRANSFER IN	200,000	200,000	-	-	-	-	0%
72-312-353	GAS TAX REFUND	7,493	7,516	7,400	7,400	7,989	7,598	3%
72-312-354	GROSS WEIGHT/AXLE FEES	7,850	17,452	18,532	18,532	9,739	18,316	-1%
72-312-355	SALE OF EQUIPMENT	-	-	20,000	21,058	24,750	-	-100%
72-312-392	AD VALOREM PENALTY & INTEREST	9,845	10,243	8,951	8,951	3,441	9,210	3%
72-312-654	PROJECTED CARRYOVER-PRIOR YR	-	-	-	360,310	-	100,000	0%
	TOTAL REVENUE	959,382	1,038,328	852,748	1,214,115	657,240	978,549	15%
(612) EXPENDITURES								
72-612-201	SOCIAL SECURITY TAXES	10,477	10,264	11,935	11,935	5,119	15,810	32%
72-612-203	WORKERS COMPENSATION	3,227	3,796	4,600	4,600	3,864	6,000	30%
72-612-204	UNEMPLOYMENT INSURANCE	211	144	244	244	40	326	34%
72-612-205	RETIREMENT	9,543	9,238	10,551	10,551	4,539	9,690	-8%
72-612-206	GROUP HOSPITAL INSURANCE	15,231	16,048	16,898	16,898	5,316	34,643	105%
72-612-207	GUARDIAN INSURANCE	768	769	801	801	232	1,603	100%
72-612-500	CAPITAL OUTLAY - LAND	-	-	-	-	-	-	0%
72-612-506	CAPITAL OUTLAY - PRINCIPAL	76,957	-	-	-	-	-	0%
72-612-507	CAPITAL OUTLAY - MACH/EQUIP	5,000	2,606	-	25,000	25,000	12,000	0%
72-612-508	CAPITAL OUTLAY - INTEREST	11,008	-	-	-	-	-	0%
72-612-509	COMMUNICATIONS	4,496	5,560	4,410	4,410	2,598	4,410	0%
72-612-511	CONSTRUCTION MATERIALS	-	-	22,050	-	-	22,050	0%
72-612-514	CONTRACTED SERVICES	213,901	214,624	72,856	72,856	44,311	72,856	0%
72-612-522	CULVERTS	505	3,000	13,075	10,125	-	13,075	0%
72-612-536	GAS, OIL & GREASE	67,117	93,442	110,250	110,250	36,385	110,250	0%
72-612-553	MISCELLANEOUS	1,107	1,938	62,631	392,998	2,754	115,540	84%
72-612-556	OIL SAND	171,261	387,395	99,821	99,821	7,384	99,821	0%
72-612-559	PARTS, REPAIRS & MAINT	112,152	74,741	44,100	74,100	25,783	44,100	0%
72-612-568	RENTALS	1,763	1,040	4,000	4,000	-	4,000	0%
72-612-579	SAND & GRAVEL	81,672	96,017	57,630	57,630	11,340	57,630	0%
72-612-592	SHOP SUPPLIES	3,779	2,204	4,963	5,963	1,526	4,963	0%
72-612-595	TIRES & TUBES	9,087	9,043	13,605	13,605	2,320	13,605	0%
72-612-600	TRAVEL-MONTHLY ALLOWANCE	14,400	14,400	14,400	14,400	6,000	14,400	0%
72-612-601	UTILITIES	929	1,501	2,757	2,757	894	2,757	0%
72-612-606	LATERAL ROAD - MATERIALS	7,000	7,000	7,000	7,000	7,000	7,000	0%
72-612-611	TRANSFER OUT	29,989	119,313	132,553	132,553	44,269	147,259	11%
72-612-811	SALARIES	68,980	71,477	78,098	78,098	27,155	142,240	82%
72-612-813	SALARIES - PART TIME	48,489	42,536	50,000	50,000	22,320	33,334	-33%
72-612-820	LONGEVITY	7,518	8,082	8,520	8,520	2,294	-	-100%
72-612-822	OVERTIME	790	1,324	5,000	5,000	3,815	5,000	0%
	TOTAL EXPENDITURES	977,356	1,197,501	852,748	1,214,115	292,258	994,362	17%
	EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(17,973)	(159,173)	-	-	364,981	(15,813)	
	OTHER FINANCING SOURCES (USES) - CD	-	-	-	-	-	-	
	EST BUDGETED USES OF FUND BALANCE	17,973	159,173	-	-	-	205,192	
	EXCESS (DEFICIT) INCLUDING USE OF FUND BALANCE AND CD	(0)	0	-	-	364,981	189,379	

LEON COUNTY, TEXAS
FY 2024 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
ROAD & BRIDGE

	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024	
ROAD & BRIDGE - PCT 3								
(313) REVENUE								
73-313-301	DELINQUENT AD VALOREM TAXES	11,971	18,605	12,225	12,225	9,759	12,225	0%
73-313-302	AD VALOREM TAXES	503,749	552,549	582,079	582,079	474,321	629,078	8%
73-313-322	MOTOR VEHICLE TAX	128,668	138,496	126,435	126,435	74,712	128,847	2%
73-313-329	INTEREST REVENUE	6,875	7,391	1,719	1,719	-	2,853	66%
73-313-330	OTHER REVENUE	6,393	3,338	-	-	-	-	0%
73-313-333	ROAD & BRIDGE - FINES	324	365	100	100	169	169	69%
73-313-352	TRANSFER IN	200,000	200,000	-	-	-	-	0%
73-313-353	GAS TAX REFUND	6,708	6,702	6,600	6,600	7,305	6,657	1%
73-313-354	GROSS WEIGHT/AXLE FEES	7,027	15,615	16,150	16,150	8,905	16,043	-1%
73-313-355	SALE OF EQUIPMENT	19,954	-	20,000	20,000	37,901	-	-100%
73-313-390	CAPITAL LEASE PROCEEDS	-	-	-	-	-	-	0%
73-313-392	AD VALOREM PENALTY & INTEREST	8,738	9,184	7,797	7,797	3,147	8,075	4%
73-313-654	PROJECTED CARRYOVER-PRIOR YEAR	-	-	100,000	185,655	-	100,000	0%
	TOTAL REVENUE	900,406	952,244	873,105	958,760	616,219	903,946	4%
(613) EXPENDITURES								
73-613-201	SOCIAL SECURITY TAXES	14,809	17,622	20,815	20,815	8,836	23,561	13%
73-613-203	WORKERS COMPENSATION	4,518	4,584	6,500	6,500	3,585	7,200	11%
73-613-204	UNEMPLOYMENT INSURANCE	301	241	402	402	55	529	32%
73-613-205	RETIREMENT	14,050	16,505	19,198	19,198	8,180	14,797	-23%
73-613-206	GROUP HOSPITAL INSURANCE	24,505	35,440	42,244	42,244	16,969	43,304	3%
73-613-207	GUARDIAN INSURANCE	1,469	1,705	2,003	2,003	791	2,004	0%
73-613-500	CAPITAL OUTLAY - LAND	-	-	-	-	-	-	0%
73-613-504	CAPITAL OUTLAY	13,939	-	-	-	-	-	0%
73-613-506	CAPITAL OUTLAY - LEASE (PRINCIPAL)	-	16,840	13,420	13,420	6,710	13,420	0%
73-613-507	CAPITAL OUTLAY - MACH/EQUIP	15,118	12,002	-	1,786	1,786	-	0%
73-613-508	CAPITAL OUTLAY - LEASE (INTEREST)	-	105	3,525	3,525	1,763	3,525	0%
73-613-509	COMMUNICATIONS	7,799	4,909	5,800	5,800	2,884	5,800	0%
73-613-510	CMPTR/SPRRT/LIC SFTWRE	3,447	75	1,500	1,500	76	1,500	0%
73-613-511	CONSTRUCTION MATERIALS	-	2,346	2,500	2,500	480	2,500	0%
73-613-514	CONTRACTED SERVICES	12,572	32,508	-	38,550	37,331	-	0%
73-613-521	CONTRACTED SERVICES - HAULING	35,687	37,392	15,000	15,000	-	25,000	67%
73-613-522	CULVERTS	6,048	18,743	18,500	10,000	-	10,000	-46%
73-613-536	GAS, OIL & GREASE	50,226	72,453	60,000	73,000	55,562	70,000	17%
73-613-553	MISCELLANEOUS	(599)	817	92,771	105,090	144	43,401	-53%
73-613-556	OIL SAND	62,634	41,151	23,812	23,812	-	20,000	-16%
73-613-559	PARTS, REPAIRS & MAINT	74,338	32,155	25,000	45,000	26,868	30,000	20%
73-613-568	RENTALS	43,405	17,858	2,500	5,000	2,408	2,500	0%
73-613-579	SAND & GRAVEL	38,111	98,291	14,000	14,000	-	60,000	329%
73-613-592	SHOP SUPPLIES	24,324	18,101	15,000	15,000	2,615	10,000	-33%
73-613-595	TIRES & TUBES	14,497	7,397	10,000	10,000	3,829	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	2,993	4,342	3,500	3,500	1,754	3,500	0%
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	(255)	-	-	-	-	0%
73-613-611	TRANSFER OUT	125,527	197,790	196,529	196,529	81,432	186,920	-5%
73-613-811	SALARIES	170,643	176,965	207,342	207,342	78,364	218,946	6%
73-613-813	SALARIES - PART TIME	572	98	24,604	24,604	3,398	47,620	94%
73-613-820	LONGEVITY	1,971	(188)	740	740	342	2,020	173%
73-613-822	OVERTIME (OT)/ STRAIGHT TIME (ST)	15,511	41,399	25,000	31,000	17,102	25,000	0%
	TOTAL EXPENDITURES	808,318	930,291	873,105	958,760	375,762	903,947	4%
	EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	92,088	21,954	-	-	240,456	(0)	
	OTHER FINANCING SOURCES (USES) - CD	-	-	-	-	-	-	
	EST BUDGETED USES OF FUND BALANCE	-	-	-	-	-	231,387	
	EXCESS (DEFICIT) INCLUDING USE OF FUND BALANCE AND CD	-	-	-	-	-	231,387	

LEON COUNTY, TEXAS
FY 2024 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
ROAD & BRIDGE

	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024	
ROAD & BRIDGE - PCT 4								
(314) REVENUE								
74-314-301	DELINQUENT AD VALOREM TAXES	12,107	17,067	10,627	10,627	8,483	10,627	0%
74-314-302	AD VALOREM TAXES	509,180	506,729	505,987	505,987	412,316	544,750	8%
74-314-322	MOTOR VEHICLE TAX	130,689	126,197	129,498	129,498	64,945	128,837	-1%
74-314-329	INTEREST EARNINGS	14,954	14,637	5,901	5,901	-	7,648	30%
74-314-330	OTHER REVENUE	12,721	9,271	-	-	3,899	-	0%
74-314-333	ROAD & BRIDGE - FINES	333	336	100	100	147	165	65%
74-314-352	TRANSFER IN	200,000	200,000	-	-	-	-	0%
74-314-353	GAS TAX REFUND	6,762	6,818	6,700	6,700	6,350	6,799	1%
74-314-354	GROSS WEIGHT/AXLE FEES	7,085	14,872	16,519	16,519	7,741	16,189	-2%
74-314-355	SALE OF EQUIPMENT	10,000	-	20,000	20,000	12,500	-	-100%
74-314-390	CAPITAL LEASE PROCEEDS	-	-	-	-	-	-	0%
74-314-392	AD VALOREM PENALTY & INTEREST	8,850	8,380	7,977	7,977	2,735	8,058	1%
74-314-654	PROJECTED CARRYOVER-PRIOR YR	-	-	-	-	-	100,000	0%
	TOTAL REVENUE	912,681	904,307	703,309	703,309	519,116	823,074	17%
(614) EXPENDITURES								
74-614-201	SOCIAL SECURITY TAXES	12,903	14,740	19,572	19,572	8,089	20,526	5%
74-614-203	WORKERS COMPENSATION	3,873	4,555	5,500	5,500	3,550	7,000	27%
74-614-204	UNEMPLOYMENT INSURANCE	269	211	362	362	60	457	26%
74-614-205	RETIREMENT	12,119	13,613	17,988	17,988	7,660	12,797	-29%
74-614-206	GROUP HOSPITAL INSURANCE	26,488	33,771	42,244	42,244	21,211	43,304	3%
74-614-207	GUARDIAN INSURANCE	1,552	1,718	2,003	2,003	923	2,004	0%
74-614-500	CAPITAL OUTLAY - LAND	-	-	-	-	-	-	0%
74-614-506	CAPITAL OUTLAY - LEASE (PRINCIPAL)	48,390	-	-	-	-	-	0%
74-614-507	CAPITAL OUTLAY - MACH/EQUIP	-	99,468	-	2,600	2,600	-	100%
74-614-508	CAPITAL OUTLAY - LEASE (INTEREST)	8,553	-	-	-	-	-	0%
74-614-509	COMMUNICATIONS	8,881	3,265	5,000	5,000	3,422	5,000	0%
74-614-511	CONSTRUCTION MATERIALS	-	-	-	-	-	-	0%
74-614-514	CONTRACTED SERVICES	18,051	87,699	29,824	68,824	7,795	25,000	-16%
74-614-522	CULVERTS	16,029	5,300	-	-	-	15,000	100%
74-614-536	GAS, OIL & GREASE	51,831	126,547	130,000	130,000	32,883	100,000	-23%
74-614-553	MISCELLANEOUS	625	51	100,000	52,400	106	25,000	-75%
74-614-556	OIL SAND	143,777	362,548	-	-	-	100,000	100%
74-614-559	PARTS, REPAIRS & MAINT	42,837	37,304	50,000	56,000	21,988	50,000	0%
74-614-568	RENTALS	1,763	1,040	1,000	1,092	1,092	1,000	0%
74-614-579	SAND & GRAVEL	137,914	137,317	-	-	-	95,000	100%
74-614-592	SHOP SUPPLIES	8,555	13,212	10,000	10,000	2,066	10,000	0%
74-614-595	TIRES & TUBES	17,982	35,619	10,000	10,000	2,832	10,000	0%
74-614-600	TRAVEL-MONTHLY ALLOWANCE	14,400	14,400	14,400	14,400	6,000	14,400	0%
74-614-601	UTILITIES	1,075	1,122	1,820	1,820	420	1,820	0%
74-614-606	LATERAL ROAD - MATERIALS	6,500	6,500	6,500	6,500	6,500	6,500	0%
74-614-611	TRANSFER OUT (FORESTRY/CPTL LSE)	29,461	89,214	94,706	94,706	66,385	106,632	13%
74-614-811	SALARIES	146,767	163,131	190,848	190,848	88,084	202,348	6%
74-614-813	SALARIES - PART TIME	1,684	5,291	30,000	30,000	435	30,000	0%
74-614-820	LONGEVITY	4,956	5,020	5,600	5,600	2,585	6,560	17%
74-614-822	OVERTIME	9,563	6,330	15,000	15,000	3,183	15,000	0%
	TOTAL EXPENDITURES	776,797	1,268,987	782,367	782,459	289,867	905,348	16%
	EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	135,884	(364,680)	-	-	229,249	(82,274)	
	OTHER FINANCING SOURCES (USES) - CD							
	EST BUDGETED USES OF FUND BALANCE	115,843	-	-	-	-	237,679	
	EXCESS (DEFICIT) INCLUDING USE OF FUND	-	-	-	-	229,249	155,405	
	BALANCE AND CD							

LEON COUNTY, TEXAS
 FY 2024 BUDGET
 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
 ROAD & BRIDGE

	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
FORESTRY (FUND 75) - PCT 1/4							
(315) REVENUE							
75-315-330	-	42	-	-	-	-	
75-315-352	118,900	64,543	75,525	75,525	18,881	78,472	4%
TOTAL REVENUE	118,900	64,585	75,525	75,525	18,881	78,472	4%
(615) EXPENDITURES							
75-615-201	4,790	2,763	2,968	2,968	1,470	3,217	8%
75-615-203	1,291	544	1,000	1,000	592	1,000	0%
75-615-204	107	54	58	58	11	76	31%
75-615-205	4,796	2,796	2,891	2,891	1,471	2,119	-27%
75-615-206	15,231	8,359	8,449	8,449	4,242	8,661	3%
75-615-207	768	582	401	401	200	401	0%
75-615-536	-	-	1,950	1,950	64	1,950	0%
75-615-595	-	-	500	3,000	30	500	0%
75-615-651	17,478	-	-	-	-	-	0%
75-615-652	11,263	14,954	18,507	16,007	4,864	18,507	0%
75-615-811	60,292	32,632	35,801	35,801	16,524	38,801	8%
75-615-813	-	-	-	-	-	-	0%
75-615-820	2,884	2,776	3,000	3,000	1,385	3,240	8%
75-615-821	-	-	-	-	-	-	0%
75-615-822	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	118,900	65,460	75,525	75,525	30,853	78,472	4%
BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	-	-	-	-	-	

LEON COUNTY, TEXAS
 FY 2024 BUDGET
 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
 ROAD & BRIDGE

	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
FORESTRY (FUND 76) - PCT 2/3							
(315) REVENUE							
76-315-330	OTHER REVENUE	-	-	-	-	-	
76-315-352	TRANSFER IN	-	62,695	70,476	70,476	17,619	73,333 4%
	TOTAL REVENUE	-	62,695	70,476	70,476	17,619	73,333 4%
(615) EXPENDITURES							
76-615-201	SOCIAL SECURITY	-	2,283	2,617	2,617	1,337	2,865 9%
76-615-203	WORKERS COMPENSATION	-	759	1,200	1,200	592	1,000 -17%
76-615-204	UNEMPLOYMENT INSURANCE	-	25	51	51	10	68 33%
76-615-205	RETIREMENT	-	2,271	2,548	2,548	1,317	1,888 -26%
76-615-206	GROUP HOSPITAL INSURANCE	-	7,690	8,449	8,449	4,242	8,661 3%
76-615-207	GUARDIAN INSURANCE	-	384	401	401	200	401 0%
75-615-536	GAS/OIL/GREASE	-	10,963	9,500	9,500	4,086	9,500 0%
75-615-595	TIRES & TUBES	-	1,032	1,500	1,500	90	1,500 0%
76-615-651	REPAIR/MAINT-PCT 2/3	-	6,701	10,007	9,760	519	10,007 0%
76-615-811	SALARIES	-	29,843	33,343	33,343	15,389	36,343 9%
76-615-813	SALARIES - PART TIME	-	-	-	-	-	- 0%
76-615-820	LONGEVITY	-	620	860	860	397	1,100 28%
76-615-821	SALARY SUPPLEMENT	-	-	-	247	247	- 0%
76-615-822	OVERTIME	-	-	-	-	-	- 0%
	TOTAL EXPENDITURES	-	62,572	70,476	70,476	28,427	73,333 4%
BUDGETED USES OF FUND BALANCE							
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES							

SPECIAL REVENUE FUNDS

Leon County uses a special revenue fund to account for financial activity related to revenues and expenditures that are specifically the result of State legislative action. Each fund has established perimeters on how revenues collected may be used and the level of authority and control that the Commissioners' Court may or may not have regarding the funds. Fund accounting, therefore, provides current as well as historical 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 year's budget needs.

**LEON COUNTY, TX
FY 2024 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
SPECIAL FUNDS**

	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
LEON COUNTY SHERIFF'S OFFICE (FUND 14):							
(300) REVENUE							
14-300-329 INTEREST REVENUE	403	-	400	400	-	400	0%
14-300-352 TRANSFERS IN	-	-	-	-	-	-	0%
14-300-356 DRUG SEIZURES	-	-	-	-	-	-	0%
14-300-357 FEDERAL FORFEITS	-	-	-	-	-	-	0%
14-300-358 DRUG TRUST	-	-	-	-	-	-	0%
14-300-359 RESERVE OFFICERS	500	500	-	-	-	-	0%
14-300-397 LCSO EVIDENCE SEIZURE	1,088	-	-	-	-	-	0%
14-300-450 DRUG DOG/K-9 DONATIONS	-	-	-	-	-	-	0%
14-300-553 MISC REVENUE	-	-	-	-	-	-	0%
TOTAL REVENUE	1,991	500	400	400	-	400	0%
(435) EXPENDITURES							
14-435-526 DRUG DOG EXPENSE	-	-	-	-	-	-	0%
14-435-553 MISCELLANEOUS	-	-	21,409	21,409	-	21,781	2%
14-435-602 VET EXPENSE	-	628	-	-	-	500	100%
14-435-610 RESERVE OFFICER EXPENSES	-	-	100	100	-	100	0%
14-435-611 TRANSFER OUT	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	-	628	21,509	-	-	22,381	4%
EST. BUDGETED USES OF FUND BALANCE	20,518	22,509	21,109	-	-	21,981	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	22,509	22,381	-	-	-	-	

**LEON COUNTY, TX
FY 2024 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
SPECIAL FUNDS**

	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
LAW LIBRARY (FUND 15)							
(300) REVENUE							
15-300-330 OTHER REVENUE	-	-	-	-	-	-	0%
15-300-352 TRANSFER IN	-	-	-	-	-	-	0%
15-300-360 DISTRICT COURT FEES	6,720	5,740	3,100	3,100	2,555	3,100	0%
15-300-361 COUNTY COURT FEES	3,710	4,375	2,000	2,000	1,470	2,000	0%
TOTAL REVENUE	10,430	10,115	5,100	5,100	4,025	5,100	0%
(400) EXPENDITURES							
15-400-504 CAPITAL OUTLAY-WEB LAW	3,204	3,285	5,000	5,000	1,398	5,000	0%
15-400-553 MISCELLANEOUS	-	-	100	100	-	51,253	100%
TOTAL EXPENDITURES	3,204	3,285	5,100	5,100	1,398	56,253	91%
EST. BUDGETED USES OF FUND BALANCE	-	45,323	-	-	-	51,153	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	7,226	52,153	-	-	-	-	

The County and District courts assess a 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, TX
FY 2024 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
SPECIAL FUNDS**

	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
JUVENILE PROBATION (FUND 16)							
(300) REVENUE							
16-300-330 OTHER REVENUE	6,225	8,824	-	-	1,551	-	0%
16-300-362 COUNTY MATCH - JUV PROB	51,388	90,946	70,539	70,539	17,635	69,115	-2%
16-300-363 STATE AID SUPPLEMENT	-	-	-	-	-	-	-
TOTAL REVENUE	57,613	99,770	70,539	70,539	19,186	69,115	-2%
(430) EXPENDITURES							
16-430-201 SOCIAL SECURITY TAXES	6,267	6,276	6,847	6,847	2,464	3,014	-56%
16-430-203 WORKERS COMPENSATION	491	559	500	500	316	220	-56%
16-430-204 UNEMPLOYMENT INSURANCE	141	98	224	224	22	71	-68%
16-430-205 RETIREMENT	5,296	5,223	6,668	6,668	1,920	1,260	-81%
16-430-206 GROUP HOSPITAL INSURANCE	7,616	8,024	8,827	8,827	3,538	-	-100%
16-430-207 GROUP LIFE INSURANCE	384	396	441	441	167	-	-100%
16-430-509 COMMUNICATIONS	1,358	1,571	1,500	1,500	542	2,500	67%
16-430-524 DETENTION SERVICES	16,065	29,206	1,000	1,000	-	5,000	400%
16-430-530 EDUCATION AND TRAINING	1,116	997	1,000	1,000	296	2,000	100%
16-430-553 MISCELLANEOUS	468	94	500	488	84	1,000	100%
16-430-560 POSTAGE	64	100	94	120	120	150	60%
16-430-565 PROFESSIONAL SERVICES	-	2,104	1,000	1,000	-	5,000	400%
16-430-571 MAINTENANCE/REPAIRS-EQUIP	-	-	100	100	-	1,000	0%
16-430-576 RESIDENTIAL SERVICES	-	13,649	2,000	17,000	9,464	20,000	900%
16-430-580 DIVERSION FEES-USE FUND 33	-	-	-	-	-	-	0%
16-430-590 SUPPLIES - OFFICE	277	119	300	287	-	500	67%
16-430-599 TRAVEL-HTL/MEAL/MLG/GAS	334	1,016	3,000	3,000	-	3,000	0%
16-430-600 TRAVEL-MONTHLY ALLOWANCE	14,400	14,400	14,400	14,400	6,000	14,400	0%
16-430-802 SALARIES	136	2,264	5,178	5,178	-	-	-100%
16-430-813 SALARIES - PART TIME	15,420	12,105	15,000	-	-	10,000	-33%
16-430-820 LONGEVITY	1,492	1,750	1,960	1,960	754	-	-100%
16-430-822 OVERTIME	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	71,323	99,949	70,539	70,539	25,686	69,115	-2%
EST. BUDGETED USES OF FUND BALANCE	13,711	179	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	0	(0)	-	-	-	-	-

**LEON COUNTY, TX
FY 2024 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
SPECIAL FUNDS**

	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
COURTHOUSE SECURITY (FUND 17)							
(300) REVENUES							
17-300-310 SECURITY FEES-COUNTY CLRK	7,500	11,504	7,500	7,500	4,093	6,348	-15%
17-300-311 SECURITY FEES-DISTRICT CLERK	2,068	3,406	1,700	1,700	1,761	2,170	28%
17-300-312 SECURITY FEES-JP, PCT #1	1,938	1,745	1,000	1,000	670	2,117	112%
17-300-313 SECURITY FEES-JP, PCT #2	3,696	3,964	2,900	2,900	1,730	4,638	60%
17-300-314 SECURITY FEES-JP, PCT #4	1,018	791	650	650	263	763	17%
17-300-330 OTHER REVENUE	38	30	-	-	-	-	0%
17-300-352 TRANSFER IN - COUNTY	81,898	88,412	109,126	109,126	27,282	113,730	4%
17-300-368 BAILIFF FEES-DISTRICT CRT	430	210	200	200	45	404	102%
TOTAL REVENUE	98,586	110,061	123,076	123,076	35,844	130,169	6%
(404) EXPENDITURES							
17-404-201 SOCIAL SECURITY TAXES	5,854	6,116	6,902	6,902	3,192	7,838	14%
17-404-203 WORKERS COMPENSATION	917	1,464	1,400	1,400	1,210	2,400	71%
17-404-204 UNEMPLOYMENT INSURANCE	132	97	136	136	23	185	36%
17-404-205 RETIREMENT	5,897	6,136	6,721	6,721	3,168	5,164	-23%
17-404-206 GROUP HOSPITAL INSURANCE	7,616	14,711	16,898	16,898	6,706	17,322	3%
17-404-207 GUARDIAN INSURANCE	584	628	801	801	271	802	0%
17-404-805 SALARIES	76,390	78,098	88,838	88,838	39,787	94,838	7%
17-404-820 LONGEVITY	1,196	2,755	1,380	1,380	637	1,620	17%
17-404-821 SALARY SUPPLEMENT	-	-	-	-	-	-	0%
17-404-822 OVERTIME	-	57	-	-	-	-	0%
TOTAL EXPENDITURES	98,586	110,061	123,076	123,076	54,995	130,169	6%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	(0)	-	-	-	0	-

The county collects a 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 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 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, TX
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SPECIAL FUNDS**

	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
JUSTICE COURT ASSIST. AND TECH. FUND (FUND 18)							
(300) REVENUES							
18-300-329 INTEREST EARNINGS	-	17	-	-	-	-	
18-300-352 TRANSFERS IN	18,816	15,321	38,450	38,450	28,838	-	-100%
18-300-369 TECHNOLOGY FEES	6,552	6,296	4,000	4,000	2,504	4,000	0%
18-300-370 DUE FROM OTHER FUNDS	0	0	0	0	-	-	0%
TOTAL REVENUE	25,367	21,634	42,450	42,450	31,341	4,000	-91%
(400) EXPENDITURES							
18-400-594 TECHNOLOGY FEES	41,669	22,857	42,450	42,450	31,341	4,000	-91%
TOTAL EXPENDITURES	41,669	22,857	42,450	42,450	31,341	4,000	-91%
ESTIMATED BUDGETED USE OF FUND BALANCE	16,301	1,241	-	-		17	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(0)	18				17	

The Justices of the Peace collect a 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, TX
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 SPECIAL FUNDS**

	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
JUVENILE PROBATION TITLE IV E FUND (FUND 19)							
(300) REVENUES							
19-300-329 INTEREST EARNINGS	662	685	500	500	-	500	0%
TOTAL REVENUE	662	685	500	500	-	500	0%
(430) EXPENDITURES							
19-430-553 MISCELLANEOUS	-	-	31,088	31,088	-	32,273	4%
TOTAL EXPENDITURES	-	-	31,088	31,088	-	32,273	4%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	31,773	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	662	-	-	-	-	(0)	

**LEON COUNTY, TX
FY 2024 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
SPECIAL FUNDS**

	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
HOTEL OCCUPANCY TAX ACCOUNT (FUND 21)							
(300) REVENUES							
21-300-329 INTEREST EARNINGS	5,686	4,006	-	-	-	4,000	100%
21-300-417 HOTEL OCCUPANCY TAX	83,550	111,716	60,000	60,000	30,047	100,000	67%
21-300-553 MISC REVENUE	16	-	-	-	34	-	
TOTAL REVENUE	89,252	115,722	60,000	60,000	30,081	104,000	73%
(400) EXPENDITURES							
21-400-611 TRANSFER OUT	110,459	-	-	-	-	-	
21-400-643 ECONOMIC STIMULUS (ADV EVENTS)	1,999	1,460	2,500	2,500	2,214	14,000	460%
(455) EXPENDITURES							
21-455-611 TRANSFER OUT - EXPO	21,114	100,000	261,796	261,796	65,449	324,533	24%
TOTAL EXPENDITURES	133,572	101,460	264,296	264,296	67,663	338,533	28%
EST. BUDGETED USES OF FUND BALANCE	-	14,161	-	-	-	234,533	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(44,320)	28,423	-	-	-	-	

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, TX
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FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
SPECIAL FUNDS**

	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
ELECTIONS ADMINISTRATION (FUND 22)							
(300) REVENUES							
22-300-330 OTHER REVENUE	-	-	-	-	-	-	-
22-300-352 TRANSFER IN - COUNTY	103,874	115,972	255,728	255,728	127,864	291,172	14%
22-300-390 CAPITAL LEASE PROCEEDS	-	227,142	-	-	-	-	0%
22-300-411 PROGRAM INCOME	17,188	46,461	10,602	12,365	12,933	26,000	145%
TOTAL REVENUE	121,062	389,575	266,330	268,093	140,797	317,172	19%
(490) EXPENDITURES							
22-490-201 SOCIAL SECURITY TAXES	4,252	4,479	6,677	6,677	2,624	10,528	58%
22-490-203 WORKERS COMPENSATION	139	166	200	200	108	350	75%
22-490-204 UNEMPLOYMENT INSURANCE	108	77	99	99	30	147	48%
22-490-205 RETIREMENT	4,166	4,789	4,938	4,938	2,699	5,535	12%
22-490-206 GROUP HOSPITAL INSURANCE	7,616	8,024	8,449	8,449	4,242	8,661	3%
22-490-207 GUARDIAN INSURANCE	384	401	401	401	200	402	0%
22-490-506 CAPITAL OUTLAY - LEASE PRINCIPAL	-	-	72,468	72,468	72,468	75,250	4%
22-490-507 CAPITAL OUTLAY	-	230,040	-	-	-	-	-
22-490-508 CAPITAL OUTLAY - LEASE INTEREST	-	-	4,666	4,666	4,666	1,885	-60%
22-490-509 COMMUNICATIONS	441	1,061	1,800	1,800	566	1,800	0%
22-490-523 DATA PROCESSING	29,539	19,613	32,000	32,000	5,782	32,000	0%
22-490-527 DUES & SUBSCRIPTIONS	1,216	9,729	26,208	26,208	2,550	26,208	0%
22-490-530 EDUCATION AND TRAINING	774	200	1,500	1,500	238	1,500	0%
22-490-553 MISCELLANEOUS	-	178	130	130	-	130	0%
22-490-560 POSTAGE	94	6,523	5,330	4,721	108	5,330	0%
22-490-567 RENT - COMMUNITY CENTERS	225	550	225	225	225	325	44%
22-490-590 SUPPLIES - OFFICE	388	2,019	2,000	2,000	269	2,000	0%
22-490-599 TRAVEL - HOTEL/MEALS/MILEAGE	-	216	1,500	1,500	-	1,500	0%
22-490-604 VOTER REGISTRATION EXPENSE	55	1,514	2,000	2,000	-	2,000	0%
22-490-611 TRANSFER OUT	-	2,575	-	-	-	-	-
22-490-631 SUPPLIES - ELECTIONS	732	9,016	4,000	4,000	898	4,000	0%
22-490-807 SALARIES - ADMINISTRATIVE	35,314	36,558	39,864	39,864	18,399	64,296	61%
22-490-808 SALARIES - ELECTIONS	15,275	24,408	21,000	21,000	14,844	25,000	19%
22-490-813 SALARIES - PART TIME	12,137	18,238	22,000	22,000	8,505	25,000	14%
22-490-820 LONGEVITY	3,918	4,202	4,420	4,420	2,040	4,660	5%
22-490-821 SALARY SUPPLEMENT	418	37	-	-	-	-	-
22-490-822 OVERTIME	3,872	4,964	4,455	6,827	5,064	18,665	319%
TOTAL EXPENDITURES	121,062	389,575	266,330	268,093	146,523	317,172	19%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	(0)	-	-	-	0	-

**LEON COUNTY, TX
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	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
CHAPTER 19 ELECTION FUNDS (FUND 23)							
(300) REVENUES							
23-300-412 CH 19 STATE REIMBURSEMENT FUNDS	1,708	-	4,200	4,200	-	4,807	14%
23-300-413 CARES ACT SUB GRANT	-	-	-	-	-	-	
TOTAL REVENUE	1,708	-	4,200	4,200	-	4,807	14%
(491) EXPENDITURES							
23-491-530 EDUCATION & TRAINING	150	-	-	-	-	-	
23-491-594 TECHNOLOGY EXPENSE	-	1,558	4,200	4,200	2,812	4,807	14%
23-491-599 TRAVEL - HOTEL/MEAL/MILEAGE	-	-	-	-	-	-	
23-491-604 VOTER REGISTRATION EXPENSE	-	-	-	-	-	-	
23-491-606 STATE PAYOUT	809	-	-	-	-	-	
23-491-611 TRANSFER OUT	-	-	-	-	-	-	
23-491-629 CARES ACT SUB GRANT MATCH	1,346	-	-	-	-	-	
TOTAL EXPENDITURES	2,305	1,558	4,200	4,200	2,812	4,807	14%
EST. BUDGETED USES OF FUND BALANCE	597	1,558	-	-	-	-	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	-	-	-	-	0	

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	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
LEON COUNTY VETERAN SERVICE FUND (FUND 24)							
(300) REVENUES							
24-300-330 OTHER REVENUE	-	-	-	-	-	-	
24-300-352 TRANSFER IN - COUNTY	6,500	6,828	10,507	10,507	5,254	10,707	2%
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	6,500	6,828	10,507	10,507	5,254	10,707	2%
(498) EXPENDITURES							
24-498-201 SOCIAL SECURITY	337	356	612	612	286	612	0%
24-498-203 WORKERS COMPENSATION	56	72	100	100	129	300	200%
24-498-509 COMMUNICATIONS	893	888	795	795	438	795	0%
24-498-523 DATA PROCESSING	374	468	500	500	450	500	0%
24-498-530 EDUCATION	-	-	-	-	-	-	
24-498-553 MISCELLANEOUS	150	-	150	-	-	-	-100%
24-498-590 SUPPLIES - OFFICE	36	244	200	350	104	350	75%
24-498-599 TRAVEL - HTL/MEAL/OUTOFCTYMILES	-	-	150	150	-	150	0%
24-498-600 TRAVEL - MONTHLY ALLOWANC	4,655	4,800	8,000	8,000	3,333	8,000	0%
24-498-821 SALARY SUPPLEMENT	-	-	-	-	-	-	
TOTAL EXPENDITURES	6,500	6,828	10,507	10,507	4,739	10,707	2%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	0	0	-	-	516	-	

**LEON COUNTY, TX
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**LEON COUNTY, TX
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SPECIAL FUNDS**

	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
JUVENILE PROBATION - SA SUPPLEMENT (FUND 26)							
(300) REVENUES							
26-300-329 INTEREST EARNINGS	-	-	-	-	-	-	
26-300-330 OTHER REVENUE	-	-	-	-	-	-	
26-300-341 TJJD SUPPLEMENTAL FUNDING	-	-	-	-	-	3,258	100%
26-300-362 COUNTY FUNDS - TRANSFER IN	-	-	-	-	-	-	
TOTAL REVENUE	-	-	-	-	-	3,258	100%
(455) EXPENDITURES							
26-455-201 SOCIAL SECURITY TAXES	-	-	-	-	-	150	100%
26-455-205 RETIREMENT	-	-	-	-	-	108	100%
26-455-821 SALARY SUPPLEMENT	-	-	-	-	-	3,000	100%
26-455-553 MISCELLANEOUS EXPENSES	-	-	-	-	-	-	
TOTAL EXPENDITURES	-	-	-	-	-	3,258	100%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	-	-	-	-	-	

**LEON COUNTY, TX
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	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
JUVENILE PROBATION - GRANT R (FUND 27)							
(300) REVENUES							
27-300-330 OTHER REVENUE	-	-	-	-	-	-	
27-300-352 TRANSFER IN	-	-	-	-	-	-	
27-300-363 TIJD - STATE AID	92,703	102,201	93,555	93,555	60,072	122,986	31%
TOTAL REVENUE	92,703	102,201	93,555	93,555	60,072	122,986	31%
(430) EXPENDITURES							
27-430-201 SOC SECURITY - DIRECT SUPERVISION	-	-	-	-	-	4,968	100%
27-430-203 WORKER COMP - DIRECT SUPERVISION	-	-	-	-	-	220	100%
27-430-204 UNEMP INS - DIRECT SUPERVISION	-	-	-	-	-	114	100%
27-430-205 RETIREMENT - DIRECT SUPERVISION	-	-	-	-	-	3,286	100%
27-430-206 GROUP HOSP INS - DIRECT SUPERVISION	-	-	-	-	-	8,661	100%
27-430-207 GROUP GUARDIAN INS - DIRECT SUPERVISION	-	-	-	-	-	401	100%
27-430-524 DETENTION SVCS - PRE ADJ	34,837	10,674	5,663	11,649	3,100	10,000	77%
27-430-526 DETENTION SVCS - FLEXIBLE	1,095	8,200	5,986	-	6,100	-	0%
27-430-553 MISCELLANEOUS - COMM PGM	-	16,356	-	-	-	-	100%
27-430-566 PRO SVCS - MENTAL HEALTH	6,000	1,318	1,092	1,092	-	-	-100%
27-430-568 PRO SVCS - COMM PGM	586	861	1,000	1,000	450	-	-100%
27-430-576 RESIDENTIAL SERVICES	-	19,446	26,856	26,856	25,114	14,000	-48%
27-430-590 SUPPLIES - COURT INTAKE	-	-	-	-	-	3,000	100%
27-430-606 STATE PAYMENT	-	222	-	-	-	-	0%
27-430-607 TRANSFER OUT	-	-	-	-	-	-	0%
27-430-641 AUDIT ENTRY	-	-	-	-	-	-	0%
27-430-802 SALARIES - DIRECT SUPERVISION	47,233	49,127	52,958	52,958	26,832	61,136	15%
27-430-803 SALARIES - COMM PGM	5,925	3,842	-	-	-	-	0%
27-430-813 SALARY P/T - COURT INTAKE	-	-	-	-	-	15,000	0%
27-430-820 LONGEVITY - DIRECT SUPERVISION	-	-	-	-	-	2,200	0%
TOTAL EXPENDITURES	95,676	110,046	93,555	93,555	61,596	122,986	31%
EST. BUDGETED USES OF FUND BALANCE	2,973						
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	0	(7,846)	-	-		(0)	

**LEON COUNTY, TX
FY 2024 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
SPECIAL FUNDS**

	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
RECORDS MGMT FUND - COUNTY CLERK							
(300) REVENUES							
30-300-310 FEES - COUNTY CLERK	64,852	98,336	59,206	59,206	31,250	63,568	7%
30-300-311 RECORDS ARCHIVE FEE LGC 118.011(F)	-	-	-	-	-	-	
30-300-329 INTEREST EARNED	6,233	7,139	4,194	4,194	2,653	4,783	14%
30-300-330 OTHER REVENUE	6	297	-	-	1,435	-	
30-300-352 TRANSFER IN	-	3,829	-	-	-	-	
30-300-414 SALARY/PAYROLL R/M	45,604	-	67,555	67,555	-	69,432	3%
TOTAL REVENUE	116,695	109,600	130,955	130,955	35,338	137,783	5%
(429) EXPENDITURES							
30-429-201 SOCIAL SECURITY TAXES	2,529	-	-	-	-	-	
30-429-203 WORKERS COMPENSATION	139	-	-	-	-	-	
30-429-204 UNEMPLOYMENT INSURANCE	57	-	-	-	-	-	
30-429-205 RETIREMENT	2,532	-	-	-	-	-	
30-429-206 GROUP HOSPITAL INSURANCE	7,902	-	-	-	-	-	
30-429-207 GUARDIAN INSURANCE	398	-	-	-	-	-	
30-429-514 CONTRACTED SERVICES	-	-	31,200	31,200	7,800	31,200	0%
30-429-515 COPIER RENTAL	-	1,765	2,200	2,200	694	2,200	0%
30-429-552 MICROFILM EXPENSE	34,523	32,578	30,000	30,000	9,018	30,000	0%
30-429-553 MISCELLANEOUS	1,912	48,392	-	-	-	369,513	
30-429-607 TRANSFERS OUT	-	15,036	-	-	-	-	
30-429-803 SALARIES - CLERICAL	28,414	-	67,555	67,555	-	69,432	3%
30-429-813 SALARIES - PART TIME	3,939	-	-	-	-	-	
30-429-820 LONGEVITY	278	-	-	-	-	-	
30-429-822 OVERTIME	-	-	-	-	-	-	
TOTAL EXPENDITURES	82,624	97,770	130,955	130,955	17,512	502,345	284%
EST. BUDGETED USES OF FUND BALANCE	34,071	11,830	-	-	-	364,562	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	68,142	-	-	-	-	(0)	

The County Clerk collects a 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 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, TX
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SPECIAL FUNDS**

	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
RECORDS MGMT FUND - DISTRICT CLERK							
(300) REVENUES							
31-300-311 CRMNL RECORDS MNGMNT CCP102.005	4,536	4,902	2,336	2,336	3,167	4,926	111%
31-300-329 INTEREST EARNED	424	1,510	-	-	-	1,500	100%
31-300-330 OTHER REVENUE	3	4,612	-	-	-	-	0%
31-300-352 TRANSFERS IN	-	-	-	-	-	-	0%
31-300-422 RECORDS TECH FUND 51.305	3,380	1,130	1,500	1,500	105	2,872	91%
31-300-423 CIVIL RECORDS MNGMNT 51.317	-	-	-	-	-	-	0%
31-300-424 COURT RECORD PRSRVTN FUND 51.708	-	960	1,300	1,300	60	1,696	30%
TOTAL REVENUE	8,342	13,114	5,136	5,136	3,332	10,994	0%
(431) EXPENDITURES							
31-431-201 SOCIAL SECURITY TAXES	-	-	-	-	-	-	0%
31-431-203 WORKERS COMPENSATION	66	83	-	20	20	75	100%
31-431-204 UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	0%
31-431-205 RETIREMENT	-	-	-	-	-	-	0%
31-431-207 GUARDIAN INSURANCE	-	-	-	-	-	-	0%
31-431-552 MICROFILM EXPENSE	-	-	-	-	-	-	0%
31-431-553 MISCELLANEOUS	-	-	5,136	5,116	-	88,691	1627%
31-431-813 SALARIES - PART TIME	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	66	83	5,136	5,136	20	88,766	1628%
EST. BUDGETED USES OF FUND BALANCE	27,112	13,031	-	-	-	77,772	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	35,388	26,062	-	-	-	(0)	-

The County collects a 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 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 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, TX
FY 2024 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
SPECIAL FUNDS**

	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
COUNTY & DISTRICT COURT TECHNOLOGY FUND (FUND 32)							
(300) REVENUES							
32-300-310 FEES - COUNTY CLERK	1,152	286	500	500	8	1,066	113%
32-300-311 FEES - DIST CLERK	542	323	300	300	172	502	67%
32-300-352 COUNTY TRANSFER IN	34,350	1,657	3,200	3,200	-	-	-100%
32-300-654 PROJECTED CARRYOVER-PRIOR YR	-	-	-	-	-	-	-
TOTAL REVENUE	36,044	2,266	4,000	4,000	180	1,567	-61%
(419) EXPENDITURES							
32-419-594 TECHNOLOGY EXPENSE	36,044	10,698	4,000	4,000	2,392	1,843	-54%
TOTAL EXPENDITURES	36,044	10,698	4,000	4,000	2,392	1,843	-54%
EST. BUDGETED USES OF FUND BALANCE	-	8,432	-	-	-	276	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	(0)	-	-	-	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, TX
 FY 2024 BUDGET
 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
 SPECIAL FUNDS**

	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
COUNTY ATTORNEY CHECK PROCESSING FUND (FUND 40)							
(300) REVENUES							
40-300-309 FEES - COUNTY ATTORNEY	-	-	-	-	-	-	
40-300-329 INTEREST EARNED	20	-	400	-	5	250	-38%
40-300-330 OTHER REVENUE	-	-	-	-	-	-	
TOTAL REVENUE	20	-	400	-	5	250	-38%
(400) EXPENDITURES							
40-400-553 MISCELLANEOUS	-	1,287	400	-	400	400	0%
40-400-590 SUPPLIES - OFFICE	-	-	-	-	-	-	
40-400-611 TRANSFER OUT	-	-	-	-	-	-	
40-400-625 EMPLOYEE SUPPLEMENT	-	-	-	-	-	-	
TOTAL EXPENDITURES	-	1,287	400	-	400	400	0%
EST. BUDGETED USES OF FUND BALANCE						150	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES						-	

**LEON COUNTY, TX
FY 2024 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
SPECIAL FUNDS**

	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
PRETRIAL DIVERSION FUND (FUND 41)							
(300) REVENUES							
41-300-309 FEES - PRETRIAL DIVERSION	-	-	-	-	850	-	
41-300-329 INTEREST EARNED	-	-	-	-	47	-	
41-300-330 OTHER REVENUE	-	-	-	-	-	5,000	
41-300-333 PRETRIAL DIVERSION - SUPPLEMENT	13,832	13,831	13,812	13,812	13,812	-	-100%
41-300-352 TRANSFER IN	-	33,140	-	-	-	-	-100%
TOTAL REVENUE	13,832	46,971	13,812	13,812	14,709	5,000	-64%
(400) EXPENDITURES							
41-400-201 SOCIAL SECURITY TAXES	765	918	918	918	459	-	-100%
41-400-203 WORKERS COMPENSATION	-	-	-	-	-	-	
41-400-204 UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	
41-400-205 RETIREMENT	761	913	894	894	452	-	-100%
41-400-553 MISCELLANEOUS	-	34,448	-	-	-	-	
41-400-590 OFFICE SUPPLIES	-	-	-	-	-	5,000	
41-400-625 EMPLOYEE SUPPLEMENT	11,000	12,000	12,000	12,000	5,000	-	-100%
TOTAL EXPENDITURES	12,526	48,279	13,812	13,812	5,911	5,000	-64%
EST. BUDGETED USES OF FUND BALANCE	-	1,308	-	-	-	-	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	1,306	0	-	-	-	-	

**LEON COUNTY, TX
FY 2024 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
SPECIAL FUNDS**

	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
GRANT - SB 22 (EFF 10/1/2023)							
(322) REVENUES							
44-322-362 SB 22 SUPPLEMENT - SHERIFF	-	-	-	-	-	350,000	100%
44-322-363 SB 22 SUPPLEMENT - CO ATTY	-	-	-	-	-	175,000	100%
44-322-364 SB 22 SUPPLEMENT - DIST ATTY	-	-	-	-	-	175,000	100%
TOTAL REVENUE	-	-	-	-	-	700,000	100%
(422) EXPENDITURES - SHERIFF'S OFFICE/ JAIL							
44-422-201 SOCIAL SECURITY TAXES	-	-	-	-	-	14,342	100%
44-422-203 WORKERS COMPENSATION	-	-	-	-	-	3,000	100%
44-422-204 UNEMPLOYMENT INSURANCE	-	-	-	-	-	306	100%
44-422-205 RETIREMENT	-	-	-	-	-	9,107	100%
44-422-603 SB-22 SAFETY/SECURITY EQUIP	-	-	-	-	-	135,773	100%
44-422-700 SALARIES - ELECTED OFFICIAL	-	-	-	-	-	17,661	100%
44-422-701 SALARIES - DEPUTIES	-	-	-	-	-	55,042	100%
44-422-702 SALARIES - DISPATCHERS, JAILERS (DUAL)	-	-	-	-	-	26,825	100%
44-422-703 SALARIES - INVESTIGATORS	-	-	-	-	-	35,710	100%
44-422-704 SALARIES - JAILERS	-	-	-	-	-	31,100	100%
44-422-705 SALARY - CHIEF DEPUTY	-	-	-	-	-	6,987	100%
44-422-706 BALIFFS	-	-	-	-	-	11,163	100%
44-422-707 CIVIL PROCESSOR	-	-	-	-	-	2,984	100%
TOTAL EXPENDITURES	-	-	-	-	-	350,000	100%
(423) EXPENDITURES - COUNTY ATTORNEY							
44-423-201 SOCIAL SECURITY TAXES	-	-	-	-	-	11,859	100%
44-423-203 WORKERS COMPENSATION	-	-	-	-	-	250	100%
44-423-204 UNEMPLOYMENT INSURANCE	-	-	-	-	-	57	100%
44-423-205 RETIREMENT	-	-	-	-	-	7,813	100%
44-423-701 SALARIES - VICTIM ASST COORDINATOR	-	-	-	-	-	8,976	100%
44-423-702 SALARIES - LEGAL ASST VCTM COORD	-	-	-	-	-	50,000	100%
44-423-703 SALARIES - ASST COUNTY ATTORNEY	-	-	-	-	-	64,432	100%
44-423-704 SALARIES - ADMINISTRATIVE	-	-	-	-	-	31,613	100%
TOTAL EXPENDITURES	-	-	-	-	-	175,000	100%
GRANT - SB 22 (EFF 10/1/2023)							
(424) EXPENDITURES - DISTRICT ATTORNEY							
44-423-201 SOCIAL SECURITY TAXES	-	-	-	-	-	11,859	100%
44-423-203 WORKERS COMPENSATION	-	-	-	-	-	250	100%
44-423-204 UNEMPLOYMENT INSURANCE	-	-	-	-	-	57	100%
44-423-205 RETIREMENT	-	-	-	-	-	7,834	100%
44-424-701 SALARIES - CRIMINAL PARALEGAL	-	-	-	-	-	62,000	100%
44-424-702 SALARIES - VICTIM ASSISTANT COORD.	-	-	-	-	-	31,000	100%
44-424-703 SALARIES - ASSISTANT DIST. ATTORNEY	-	-	-	-	-	31,000	100%
44-424-704 SALARIES - INVESTIGATOR	-	-	-	-	-	31,000	100%
TOTAL EXPENDITURES	-	-	-	-	-	175,000	100%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	-	-	-	-	0	0

**LEON COUNTY, TX
FY 2024 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
SPECIAL FUNDS**

	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
DISTRICT ATTORNEY (FUND 45)							
(300) REVENUES							
45-300-330 OTHER REVENUE	856	827	-	-	-	-	0%
45-300-341 DIST.ATTY-STATE RETIREMENT SUP	-	-	-	-	-	-	0%
45-300-352 TRANSFERS IN	16,560	44,000	-	-	-	-	0%
45-300-362 COUNTY MATCH - DA	216,158	240,489	359,772	359,772	179,886	430,384	20%
45-300-371 DIST.ATTY-CONTRIBUTIONS	-	-	-	-	-	-	-
45-300-372 DIST.ATTY-STATE FUNDING	34,375	18,333	27,500	27,500	18,333	27,500	0%
TOTAL REVENUE	267,949	303,650	387,272	387,272	198,219	457,884	18%
(405) EXPENDITURES							
45-405-201 SOCIAL SECURITY TAXES	11,210	12,086	13,183	13,183	5,385	21,656	64%
45-405-203 WORKERS COMPENSATION	681	949	1,400	1,400	740	1,700	21%
45-405-204 UNEMPLOYMENT INSURANCE	300	224	297	297	57	601	102%
45-405-205 RETIREMENT	11,315	12,106	12,868	12,868	5,260	14,268	11%
45-405-206 GROUP HOSPITAL INSURANCE	19,712	24,364	37,391	37,391	7,745	43,303	16%
45-405-509 COMMUNICATIONS	2,944	3,231	3,500	3,500	1,504	4,160	19%
45-405-515 COPIER RENTAL	4,648	5,519	6,000	6,000	1,991	6,000	0%
45-405-523 DATA PROCESSING	40,917	30,744	31,863	31,863	17,388	35,288	11%
45-405-527 DUES & SUBSCRIPTIONS	9,046	9,029	12,000	12,000	5,906	13,000	8%
45-405-530 EDUCATION	2,633	3,763	3,000	3,000	33	3,000	0%
45-405-536 GAS, OIL & GREASE	-	176	1,000	892	-	1,000	0%
45-405-553 MISCELLANEOUS	4,299	3,484	1,500	914	116	3,200	113%
45-405-560 POSTAGE	151	166	450	450	227	450	0%
45-405-565 PROFESSIONAL SERVICES	99	27,208	75,000	75,000	33,413	50,000	-33%
45-405-599 TRAVEL-HOTEL/MEAL/MILEAGE	5,239	4,315	7,575	7,575	127	7,575	0%
45-405-803 SALARIES - CLERICAL	2,505	68	1,322	1,666	1,666	12,000	808%
45-405-807 SALARIES - ADMINISTRATIVE	37,124	41,634	43,500	62,298	20,077	93,000	114%
45-405-809 SALARIES - INVESTIGATOR	50,443	52,290	53,500	53,500	19,754	56,500	6%
45-405-814 SALARIES - ADA	56,293	65,918	73,500	54,278	20,808	76,500	4%
45-405-820 LONGEVITY	3,565	2,436	1,820	1,820	767	1,680	-8%
45-405-821 SALARY SUPPLEMENT	-	-	-	-	-	6,000	100%
45-405-822 OVERTIME	547	208	-	424	-	-	0%
TOTAL EXPENDITURES	267,949	303,650	387,272	387,272	145,536	457,884	18%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	-	-	-	-	-	-

**LEON COUNTY, TX
FY 2024 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
SPECIAL FUNDS**

	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
GRANT - DISTRICT ATTORNEY - VCLG							
(300) REVENUES							
46-300-330 OTHER REVENUE	-	-	-	3,570	-	-	
46-300-352 TRANSFER IN - COUNTY FUNDS	-	-	-	-	-	-	
46-300-363 VCLG GRANT AID	41,280	42,591	45,000	15,470	45,000	33,000	-27%
TOTAL REVENUE	41,280	42,591	45,000	19,041	45,000	33,000	-27%
(460) EXPENDITURES							
46-460-201 SOCIAL SECURITY	2,259	2,330	1,146	1,146	1,215	-	-100%
46-460-203 WORKERS COMPENSATION	-	-	-	-	-	-	0%
46-460-204 UNEMPLOYMENT	-	-	-	-	-	-	0%
46-460-205 RETIREMENT	2,230	2,332	1,088	1,088	1,286	-	-100%
46-460-206 GROUP HEALTH INSURANCE	6,093	6,255	8,827	8,827	3,168	-	-100%
46-460-207 GUARDIAN INSURANCE	307	350	441	441	150	-	-100%
46-460-509 COMMUNICATIONS	-	-	-	-	-	-	0%
46-460-515 COPIER / FAX RENTAL	-	-	-	-	-	-	0%
46-460-523 DATA PROCESSING	-	-	-	-	-	-	0%
46-460-530 EDUCATION & TRAINING	-	350	-	-	-	-	0%
46-460-553 MISCELLANEOUS	-	-	-	-	-	-	0%
46-460-560 POSTAGE	93	-	-	-	-	-	0%
46-460-590 SUPPLIES - OFFICE	185	-	-	-	-	-	0%
46-460-599 TRAVEL-HOTEL/MEAL/MILEAGE	-	241	-	-	-	-	0%
46-460-641 AUDIT ENTRY	-	(15)	-	-	-	-	0%
46-460-807 SALARIES	29,093	30,579	33,498	33,498	14,211	33,000	-1%
46-460-813 SALARIES - PART TIME	1,019	170	-	-	-	-	0%
46-460-820 LONGEVITY	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	41,280	42,592	45,000	45,000	20,030	33,000	-27%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	(1)	-	-	-	-	

**LEON COUNTY, TX
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FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
SPECIAL FUNDS**

	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
GRANT - COUNTY ATTORNEY - VCLG							
****UNFUNDED FY 2024 & 2025							
(300) REVENUES							
49-300-330 OTHER REVENUE	-	-	-	-	-	-	0%
49-300-352 TRANSFER IN - COUNTY FUNDS	-	-	-	-	-	-	0%
49-300-363 VCLG GRANT AID	22,289	23,790	-	-	-	-	0%
TOTAL REVENUE	22,289	23,790	-	-	-	-	0%
(460) EXPENDITURES							
49-469-201 SOCIAL SECURITY TAXES	970	1,787	-	-	-	-	0%
49-469-203 WORKERS COMPENSATION	17	72	-	-	-	-	0%
49-469-204 UNEMPLOYMENT INSURANCE	22	18	-	-	-	-	0%
49-469-205 RETIREMENT	955	1,123	-	-	-	-	0%
49-469-230 EDUCATION & TRAINING	-	-	-	-	-	-	0%
49-469-509 COMMUNICATIONS	918	636	-	-	-	-	0%
49-469-510 DATA/CMPTR LIC/SUPP/SFTWR	2,621	1,038	-	-	-	-	0%
49-469-514 CONTRACTED SERVICES	-	-	-	-	-	-	0%
49-469-515 COPIER-LEASE/RENTAL	620	-	-	-	-	-	0%
49-469-530 EDUCATION & TRAINING	-	740	-	-	-	-	0%
49-469-553 MISCELLANEOUS	-	-	-	-	-	-	0%
49-469-560 POSTAGE	199	32	-	-	-	-	0%
49-469-590 SUPPLIES - OFFICE	1,552	2,000	-	-	-	-	0%
49-469-599 TRAVEL - HOTEL/MEAL/MILEAGE	-	1,594	-	-	-	-	0%
49-469-601 UTILITIES	-	-	-	-	-	-	0%
49-469-813 SALARIES - PART TIME	14,416	14,750	-	-	-	-	0%
TOTAL EXPENDITURES	22,289	23,790	-	-	-	-	0%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	0	-	-	-	-	-	-

**LEON COUNTY, TX
FY 2024 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
SPECIAL FUNDS**

	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
LEON COUNTY SENIOR NUTRITION (FUND 50)							
(300) REVENUES							
50-300-222 DONATION(S)		7,854	-	-	5,093	-	0%
50-300-330 OTHER REVENUE	14,583	5,554	-	-	-	-	0%
50-300-352 TRANSFERS IN	-	-	-	-	-	-	0%
50-300-362 COUNTY MATCH - AAA	32,930	74,086	148,411	151,911	74,206	171,008	13%
50-300-374 BVAAA - CONGREGATE	28,524	29,062	25,000	25,000	12,222	25,000	0%
50-300-375 BVAAA - TITLE III C2/HOME DELIVERY	111,469	97,486	72,000	72,000	33,507	74,609	3%
50-300-377 CONTRIBUTIONS-CONGREGATE	2,858	2,678	2,300	2,300	1,673	3,297	30%
50-300-378 CONTRIBUTIONS-HOME DELIVERY	1,866	2,717	2,800	2,800	1,909	2,565	-9%
50-300-380 BVCOG AAA-OLDER AMERICANS ACT PRGRM	14,000	14,000	11,600	11,600	4,667	13,410	13%
50-300-403 CONTRIBUTIONS - ADOPT-A-MEAL PRGM	-	100	-	-	-	-	0%
50-300-418 D.A.D.S. PROGRAM	-	-	-	-	-	-	0%
50-300-419 TEXANS FEEDING TEXANS	1,544	3,942	2,500	2,500	-	3,738	33%
50-300-431 NORMANGEE SENIOR CENTER	925	600	600	600	300	1,010	41%
50-300-434 EMERGENCY FD & SHELTER PRGM	12,563	6,855	3,700	3,700	-	7,094	48%
TOTAL REVENUE	221,262	244,935	268,911	272,411	133,576	301,732	11%
(400) EXPENDITURES							
50-400-201 SOCIAL SECURITY TAXES	7,298	7,632	7,727	7,727	3,599	6,319	-18%
50-400-203 WORKERS COMPENSATION	787	796	1,578	1,578	477	800	-49%
50-400-204 UNEMPLOYMENT INSURANCE	162	118	182	182	28	142	-22%
50-400-205 RETIREMENT	7,187	7,365	7,525	7,525	3,320	4,164	-45%
50-400-206 GROUP HOSPITAL INSURANCE	7,616	7,021	6,684	6,684	3,872	6,895	3%
50-400-207 GUARDIAN INSURANCE	322	184	313	313	184	313	0%
50-400-506 CAPITAL OUTLAY - LEASE (PRINCIPAL)	-	-	-	-	-	-	0%
50-400-507 CAPITAL OUTLAY-MACH/EQUIP	-	-	-	-	-	12,649	100%
50-400-508 CAPITAL OUTLAY - LEASE (INTEREST)	-	-	-	-	-	-	0%
50-400-509 COMMUNICATIONS	5,474	4,977	5,000	5,000	2,644	6,500	30%
50-400-534 FOOD	72,710	77,150	95,000	95,000	40,706	110,000	16%
50-400-536 GAS, OIL & GREASE	7,780	12,529	12,000	12,000	4,773	12,000	0%
50-400-548 KITCHEN	4,719	13,562	15,000	15,000	5,040	18,000	20%
50-400-553 MISCELLANEOUS	443	374	2,330	2,330	88	2,330	0%
50-400-560 POSTAGE	189	48	110	110	35	120	9%
50-400-567 RENT	3,000	3,000	3,000	3,000	1,000	3,000	0%
50-400-574 SUPPLIES/REPAIRS/MAINT-OCCUPANCY	-	-	-	-	-	-	0%
50-400-575 REPAIRS/MAINT-VEHICLES	1,084	4,033	3,500	3,500	237	4,250	21%
50-400-590 SUPPLIES - OFFICE	317	627	1,200	1,200	808	1,500	25%
50-400-599 TRAVEL-HOTEL/MEAL/MILEAGE	-	66	250	250	-	250	0%
50-400-611 TRANSFER OUT	-	-	-	-	-	-	0%
50-400-803 SALARIES - CLERICAL	-	-	-	-	-	-	0%
50-400-807 SALARIES - ADMINISTRATIVE	34,800	34,604	31,412	31,412	12,041	30,400	-3%
50-400-813 SALARIES - PART TIME CENTER MNGRS	59,003	65,709	69,600	69,600	31,893	34,800	-50%
50-400-814 SALARIES - PART TIME DRIVERS	-	-	-	-	-	34,800	100%
50-400-820 LONGEVITY	1,870	2,029	-	-	-	-	0%
50-400-821 SALALRY SUPPLEMENT	-	-	-	-	-	-	0%
50-400-822 OVERTIME	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	221,262	244,935	268,911	272,411	117,379	301,732	12%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	-	-	-	-	(0)	

**LEON COUNTY, TX
FY 2024 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
SPECIAL FUNDS**

	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
EMERGENCY MANAGEMENT (FUND 52)							
(300) REVENUES							
52-300-330 OTHER REVENUE	-	1,920	-	-	-	-	
52-300-352 TRANSFER IN	68,295	95,242	95,812	95,812	47,906	101,178	6%
52-300-553 MISC REVENUE	-	-	-	-	-	-	
TOTAL REVENUE	68,295	97,162	95,812	95,812	47,906	101,178	6%
(400) EXPENDITURES							
52-427-201 SOCIAL SECURITY TAXES	2,650	2,960	3,004	3,004	1,687	3,106	3%
52-427-203 WORKERS COMPENSATION	70	83	100	100	54	150	50%
52-427-204 UNEMPLOYMENT INSURANCE	62	47	59	59	12	73	24%
52-427-205 RETIREMENT	2,795	3,077	2,926	2,926	1,717	2,047	-30%
52-427-206 GROUP HOSPITAL INSURANCE	7,616	8,024	8,449	8,449	3,890	8,661	3%
52-427-207 GUARDIAN INSURANCE	384	400	401	401	184	401	0%
52-427-506 CAPITAL OUTLAY - LEASE (INTEREST)	-	994	2,500	2,500	1,031	2,500	0%
52-427-508 CAPITAL OUTLAY - LEASE (PRINCIPAL)	-	976	6,500	6,500	2,993	6,500	0%
52-427-509 COMMUNICATIONS	1,259	2,092	3,000	3,000	1,787	12,540	318%
52-427-510 CMPTR SPPRT/SPPLS/LIC/SFTWRE	87	150	4,850	4,850	4,166	4,850	0%
52-427-514 CONTRACTED SERVICES	11,524	11,656	12,000	12,239	12,239	12,000	0%
52-427-515 COPIER RENTAL	1,430	1,651	1,650	1,650	140	1,650	0%
52-427-530 EDUCATION & TRAINING	-	300	350	350	-	350	0%
52-427-536 GAS, OIL & GREASE	238	1,333	1,000	3,000	1,505	1,000	0%
52-427-554 DISASTER/EMERGENCY OPERATIONS	-	5,610	1,000	1,000	-	1,000	0%
52-427-555 CABLE	837	877	950	950	489	950	0%
52-427-560 POSTAGE	48	49	100	100	34	100	0%
52-427-571 REPAIRS & MAINT - EQUIPMENT	566	64	500	700	47	500	0%
52-427-575 REPAIRS/MAINT - VEHICLES	390	1,333	500	500	74	500	0%
52-427-590 SUPPLIES - OFFICE	286	199	200	200	-	200	0%
52-427-591 MAPS/MAP BOOKS	-	-	-	-	-	-	0%
52-427-599 TRAVEL - HOTEL/MEAL	-	1,276	750	1,250	455	750	0%
52-427-611 TRANSFER OUT	-	2,500	-	-	-	-	0%
52-427-807 SALARIES - ADMINISTRATIVE	33,173	34,275	37,593	37,593	19,841	40,600	8%
52-427-813 SALARIES - PART TIME	-	-	-	-	-	-	0%
52-427-820 LONGEVITY	1,193	1,446	1,680	1,680	775	-	-100%
52-427-821 SALARY SUPPLEMENT	597	53	-	-	-	-	0%
TOTAL EXPENDITURES	65,907	92,228	90,812	93,312	53,363	101,178	0%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	2,387	4,934	5,000	2,500	(5,457)	-	

LEON COUNTY, TX
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SPECIAL FUNDS

	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
911-RURAL ADDRESSING (FUND 55)							
(300) REVENUES							
55-300-330 OTHER REVENUE	-	245	-	-	-	-	0%
55-300-352 TRANSFERS IN	-	2,500	-	-	-	-	0%
55-300-362 CO.MATCH-RURAL ADDRESSING	15,134	13,814	42,620	42,620	10,655	48,166	13%
55-300-379 FEES - FLOODPLAIN PERMIT(S)	3,660	5,380	3,000	3,000	2,200	4,520	51%
55-300-380 FEES - ELECTRIC PROVIDER/PERMITS	8,881	11,220	8,500	8,500	4,530	6,612	-22%
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	20	105	50	50	295	56	12%
55-300-395 FEES - SIGNS	280	500	200	200	370	390	95%
TOTAL REVENUE	47,975	53,764	64,370	64,370	28,050	69,744	8%
(402) EXPENDITURES							
55-402-201 SOCIAL SECURITY TAXES	2,232	2,382	2,700	2,700	1,323	2,823	5%
55-402-203 WORKERS COMPENSATION	70	115	150	150	54	150	0%
55-402-204 UNEMPLOYMENT INSURANCE	50	39	53	53	10	67	26%
55-402-205 RETIREMENT	2,254	2,401	2,630	2,630	1,319	1,860	-29%
55-402-206 GROUP HOSPITAL INSURANCE	7,616	7,433	8,449	8,449	4,242	8,661	3%
55-402-207 GUARDIAN INSURANCE	384	371	401	401	200	401	0%
55-402-504 CAPITAL OUTLAY	-	-	-	-	-	3,695	0%
55-402-509 COMMUNICATIONS	358	348	1,700	1,700	1,002	1,700	0%
55-402-515 COPIER RENTAL	1,430	1,934	1,650	1,650	983	1,650	0%
55-402-527 DUES & SUBSCRIPTIONS	-	-	450	1,000	167	450	0%
55-402-530 EDUCATION & TRAINING	-	-	650	100	-	650	0%
55-402-536 GAS, OIL & GREASE	848	1,279	950	950	95	950	0%
55-402-553 MISCELLANEOUS	914	561	100	300	-	100	0%
55-402-560 POSTAGE	48	41	75	135	94	75	0%
55-402-575 REPAIRS/MAINT-VEHICLES	19	-	750	750	-	750	0%
55-402-590 SUPPLIES - OFFICE	412	1,226	2,150	1,950	817	2,150	0%
55-402-591 MAPS/MAP BOOKS	57	328	2,100	3,100	1,249	2,100	0%
55-402-593 SUPPLIES - SIGN	1,150	3,538	3,600	2,540	488	3,600	0%
55-402-599 TRAVEL-HOTEL/MEAL	-	-	512	512	-	1,012	98%
55-402-611 TRANSFER OUT	-	-	-	-	-	-	0%
55-402-807 SALARIES - ADMINISTRATIVE	29,239	30,783	34,400	34,400	15,877	36,900	7%
55-402-813 SALARIES - PART TIME	-	-	-	-	-	-	0%
55-402-820 LONGEVITY	895	985	900	900	415	-	-100%
55-402-821 SALARY SUPPLEMENT	-	-	-	-	-	-	0%
55-402-822 OVERTIME	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	47,975	53,764	64,370	64,370	28,335	69,744	8%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	-	-	-	-	0	-

**LEON COUNTY, TX
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FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
SPECIAL FUNDS**

	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
GRANT FUND (FUND 56)							
(300) REVENUES							
56-300-352 TRANSFER IN	95,548	-	-	-	-	-	
56-300-362 COUNTY MATCH	28,068	-	10,843	10,843	-	50,000	361%
56-300-386 GRANT-INDIGENT DEFENSE	23,107	-	20,000	22,955	22,955	20,000	0%
56-300-391 GRANT - HOMELAND SECURITY GRANT	110,247	-	12,300	12,300	-	12,300	0%
56-300-394 GRANT - HAVA	-	120,000	-	-	-	-	0%
56-300-576 GRANT - COVID 19 CRF	598,515	-	-	-	-	-	0%
56-300-577 GRANT - COVID 19 PROTECTION	7,593	-	-	-	-	-	0%
56-300-631 GRANT-3877001 SRT SRT NGT/THRML	37,800	-	-	-	-	-	0%
56-300-633 GRANT - CARES ACT SUB GRANT MATCH	-	60,272	-	-	-	-	0%
56-300-673 GRANT - 1913 JAIL	27,679	-	77,584	77,584	-	-	-100%
56-300-675 GRANT - COVID-19 HAVA	11,933	-	-	-	-	-	0%
56-300-677 GRANT - DR 4586 WINTER STORM	-	36,186	-	-	-	-	0%
56-300-699 GRANT- OOG CALLISTIC SHLD #4235601	-	15,343	-	-	-	-	0%
56-300-700 GRANT-RIFLE RESISTANT BDY ARMOR	29,082	-	-	-	-	-	0%
GRANT - CDBG	-	-	-	-	-	629,750	100%
TOTAL REVENUE	1,230,607	345,124	169,741	209,734	55,482	712,050	319%
56-350-578 GRANT - AMERICAN RESCUE PLAN ACT (ARPA)	-	55,843	3,324,681	3,324,681	-	2,879,861	
TOTAL REVENUE	-	55,843	3,324,681	3,324,681	-	2,879,861	
(400) EXPENDITURES							
56-400-606 GRANT(S) PAYOUT	4,617	-	-	-	-	-	0%
56-400-607 GRANT- TRANSFER OUT	377,407	96,457	-	37,038	-	-	0%
56-400-610 GRANT- INDIGENT DEFENSE	23,107	-	20,000	22,955	-	20,000	0%
56-400-611 GRANT - HAVA	-	120,000	-	-	-	-	0%
56-400-612 GRANT - (CJD) BODY-WORN CAMERAS	-	-	32,528	32,528	32,528	-	-100%
56-400-613 GRANT - COUNTY MATCH	28,068	-	10,843	10,843	10,843	50,000	361%
56-400-616 GRANT-SOLID WASTE	8,410	-	9,905	9,905	-	-	-100%
56-400-617 GRANT - HSGP SHSP 4422001	110,247	-	12,300	12,300	-	12,300	0%
56-400-620 GRANT - CDBG	-	-	-	-	-	629,750	100%
56-400-622 GRANT-4044301 SO MOBILE RADIO(S)	-	-	-	-	-	-	0%
56-400-626 GRANT - SAVNS BJA/VINE GRANT	7,965	7,986	6,581	6,581	3,291	-	-100%
50-400-627 GRANT - COVID 19 CRF	228,272	-	-	-	-	-	0%
56-400-628 GRANT - COVID 19 PROTECTION	7,593	-	-	-	-	-	0%
56-400-629 GRANT - COVID 19 HAVA	153	-	-	-	-	-	0%
56-400-631 GRANT-3877001 SRT NGT/THRML	37,800	-	-	-	-	-	0%
56-400-632 GRANT - FEMA DR 4485 VAC DIST PLAN	59,863	-	-	-	-	-	0%
56-400-664 GRANT - FEMA DR 4586	35,685	-	-	-	-	-	0%
56-400-665 GRANT - TXDOT CTIF	244,659	105,337	-	-	-	-	0%
56-400-670 GRANT - HSGP 3593101 CONSOLES	-	-	-	-	-	-	0%
56-400-673 GRANT - 1913 JAIL	27,679	-	77,584	77,584	-	-	-100%
56-400-699 GRANT - OOG BALLISTIC SHLD #4235601	-	15,343	-	-	-	-	0%
56-400-700 GRANT-RIFLE RESISTANT BDY ARMOR	29,082	-	-	-	-	-	0%
TOTAL EXPENDITURES	1,230,608	345,123	169,741	209,734	46,661	712,050	319%

**LEON COUNTY, TX
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SPECIAL FUNDS**

	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
(468) EXPENDITURES - ARPA							
56-468-633 GRANT - (ARPA) ADMIN/PROF SRVCS	-	-	242,905	242,905	-	582,604	140%
56-468-634 GRANT - (ARPA) EXPO FIBER	-	55,843	-	-	-	-	0%
56-468-635 GRANT - (ARPA) JAIL RENOVATIONS	-	-	3,081,776	3,029,846	-	-	-100%
56-468-636 GRANT - (ARPA) COMMUNICATIONS PROJECT	-	-	-	-	-	600,000	0%
56-468-637 GRANT - (ARPA) TOWER FENCING PROJECT	-	-	-	51,930	-	-	0%
56-468-640 GRANT - (ARPA) EXPO STALL BARN	-	-	-	-	-	500,000	100%
56-468-641 GRANT - (ARPA) R&B PCT 1	-	-	-	-	-	250,000	100%
56-468-642 GRANT - (ARPA) R&B PCT 2	-	-	-	-	-	250,000	100%
56-468-643 GRANT - (ARPA) R&B PCT 3	-	-	-	-	-	250,000	100%
56-468-644 GRANT - (ARPA) R&B PCT 4	-	-	-	-	-	250,000	100%
PENDING FY 23 PROJECTS	-	-	-	-	-	197,257	100%
TOTAL EXPENDITURES	-	55,843	3,324,681	3,324,681	-	2,879,861	-13%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(1)	1	-	-	-	-	-

**LEON COUNTY, TX
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 SPECIAL FUNDS**

	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
LEON COUNTY PERSONAL BOND FUND (FUND 57)							
(300) REVENUES							
57-300-310 REVENUES	-	-	-	-	-	-	-
57-300-330 REVENUES	-	-	-	-	-	-	-
TOTAL REVENUE	-	-	-	-	-	-	-
(400) EXPENDITURES							
57-400-480 MISCELLEANEOUS	-	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-	-
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	-	-	-	-	-	-

**LEON COUNTY, TX
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SPECIAL FUNDS**

	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
CAPTIAL PROJECTS (FUND 58)							
(300) REVENUES							
58-300-329 INTEREST EARNINGS	-	-	-	-	-	-	
58-300-330 OTHER REVENUE	-	-	-	-	-	-	
58-300-352 TRANSFERS IN	443,726	277,574	464,625	464,625	-	218,625	-53%
TOTAL REVENUE	443,726	277,574	464,625	464,625	-	218,625	-53%
(400) EXPENDITURES							
58-415-607 COMMUNICATIONS/TECHNOLOGY	251,698	87,915	444,625	444,625	115,893	68,625	-85%
58-415-608 COURTHOUSE RESTORATION	-	-	-	-	-	50,000	0%
58-415-610 VOTER REGISTRATION EQUIPMENT	-	18,400	-	-	-	-	0%
58-415-611 TRANSFER OUT	-	-	-	-	-	-	0%
58-415-612 JUSTICE CENTER RENO/RPRS	-	-	-	-	-	-	0%
58-415-630 TOWER(S)	159,371	-	-	-	-	-	0%
58-415-633 CO BUILDING EXPANSIONS/RENOVATIONS	8,500	5,329	-	-	-	100,000	100%
58-415-640 COUNTY ANNEX #1	-	-	-	-	-	-	0%
58-415-649 LEON CO EXPO/CIVIC CTR	-	77,268	20,000	20,000	-	-	-100%
58-415-651 1913 JAIL RENOVATIONS	-	-	-	-	-	-	0%
58-415-655 CASS STREET PROJECT	24,158	-	-	-	-	-	0%
58-415-659 ARENA 2	21,114	88,662	-	-	-	-	0%
TOTAL EXPENDITURES	464,840	277,574	464,625	464,625	115,893	218,625	-53%
EST. BUDGETED USES OF FUND BALANCE	21,114	-	-	-	-	-	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(0)	-	-	-	-	-	

**LEON COUNTY, TX
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 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
 SPECIAL FUNDS**

	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
TOWERS (FUND 60)							
(300) REVENUES							
60-300-352 TRANSFER IN - COUNTY	11,395	11,158	105,000	105,000	26,250	105,000	0%
TOTAL REVENUE	11,395	11,158	105,000	105,000	26,250	105,000	0%
(406) EXPENDITURES							
60-406-504 CAPITAL OUTLAY	-	-	85,000	85,000	-	-	-100%
60-406-552 PROFESSIONAL SERVICES	-	-	-	-	-	85,000	100%
60-406-561 TOWER - CENTERVILLE EXP	9,388	8,411	15,000	15,000	6,383	15,000	0%
60-406-562 TOWER - RIVER EXP	10	121	1,000	1,000	53	1,000	0%
60-406-563 TOWER - FLO EXP	1,126	1,145	1,000	1,000	250	1,000	0%
60-406-564 TOWER - FLYNN EXP	14	49	1,000	1,000	-	1,000	0%
60-406-565 TOWER - NORMANGEE PARK EXP	506	787	1,000	1,000	376	1,000	0%
60-406-566 TOWER - OAKWOOD EXP	352	644	1,000	1,000	223	1,000	0%
60-406-567 TOWER - CTY OF CVILLE EXP	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	11,395	11,158	105,000	105,000	7,286	105,000	0%
EST. BUDGETED USES OF FUND BALANCE							
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES							

DEBT SERVICE FUND

The **Debt Service Fund** accounts for the accumulation of resources to pay general long-term debt principal and interest related to general obligation bonds and certificates of obligation.

**LEON COUNTY, TEXAS
FY 2024 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
DEBT SERVICE FUND**

	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
LEON COUNTY DEBT SERVICE FUND:							
(303) REVENUE							
13-303-301	-	-	-	-	-	-	
13-303-302	-	-	1,403,626.00	1,403,626.00	1,231,982.82	1,423,549.00	1%
13-303-328	-	-	-	-	-	-	
13-303-329	-	-	-	-	-	-	
13-303-330	-	-	-	-	-	-	
13-303-392	-	-	-	-	-	-	
TOTAL REVENUE	-	-	1,403,626	1,403,626	1,231,983	1,423,549	1%
(422) EXPENDITURES							
13-422-506	-	-	1,275,125.00	1,232,000.00	0	1,268,000.00	-1%
13-422-508	-	-	36,896.00	80,021.00	36,895.82	43,746.00	16%
13-422-553	-	-	-	-	-	-	
TOTAL EXPENDITURES	-	-	1,312,021	1,312,021	36,896	1,311,746	0%
EST. BUDGETED USES OF FUND BALANCE							
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	-	91,605	91,605	1,195,087	111,803	

ENTERPRISE FUND

An enterprise fund reports the same functions presented as business-type activities. These funds are considered self-supporting because services rendered are generally financed through charges. The County utilizes the fund to account for the Expo Center activities.

**LEON COUNTY, TX
FY 2024 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024**

		SPECIAL FUNDS						
		FYE 21	FYE 22	FYE 23	FYE 23	FYE 23	FYE 24	%
		ACTUAL	ACTUAL	ADOPTED	AMENDED	6 MO	ADOPTED	INC/DEC
		12 MONTH	12 MONTH	BUDGET	BUDGET	EXPERIENCE	BUDGET	2023-2024
LEON COUNTY EXPO CENTER (FUND 25)								
(300) REVENUES								
25-300-329	INTEREST EARNINGS	-	1,148	-	-	-	1,200	100%
25-300-330	OTHER REVENUE	2,257	-	-	-	-	-	
25-300-352	TRANSFERS IN (HOT/GF)	110,459	100,000	261,796	261,796	65,449	334,585	28%
25-300-360	FEES - TICKET SALES	-	-	-	-	-	-	
25-300-361	FEES - RV SPACE RENTAL	12,160	27,785	25,000	25,000	7,200	27,768	11%
25-300-362	COUNTY FUNDS - EXPO/CIVIC CENTER	-	-	13,500	13,500	-	-	-100%
25-300-363	FEES - STALL RENTAL	36,415	73,696	60,000	60,000	22,114	60,636	1%
25-300-364	FEES - CONCESSION RENTAL	2,300	1,600	2,000	2,000	600	1,356	-32%
25-300-365	FEES- SHAVINGS	10,448	27,216	25,000	25,000	8,872	24,876	0%
25-300-366	FEES - ELECTRICAL	-	590	500	500	80	1,716	243%
25-300-423	DONATIONS - EXPO CENTER	4,563	13,844	-	-	1,763	-	0%
25-300-435	RENTAL - ARENA I	26,450	38,700	37,750	37,750	18,400	44,256	17%
25-300-436	RENTAL - ARENA II	23,700	18,550	18,750	18,750	7,200	18,900	1%
25-300-437	RENTAL - PARKING LOT	-	-	-	-	-	1,000	0%
25-300-455	CONTRIBUTED CAPITAL	-	93,563	-	-	-	-	0%
25-300-553	MISC REVENUE	-	-	-	-	-	-	
TOTAL REVENUE		228,753	396,692	444,296	444,296	131,678	516,293	16%
(455) EXPENDITURES								
25-455-201	SOCIAL SECURITY	4,607	7,648	14,410	14,410	4,286	15,903	10%
25-455-203	WORKERS COMPENSATION	2,432	3,501	2,943	2,943	3,346	5,200	77%
25-455-204	UNEMPLOYMENT	106	118	353	353	28	375	6%
25-455-205	RETIREMENT	4,594	7,630	14,033	14,033	4,229	10,477	-25%
25-455-206	GROUP HEALTH INSURANCE	7,616	13,039	42,244	42,244	9,188	43,304	3%
25-455-207	GUARDIAN INSURANCE	679	856	2,003	2,003	434	2,004	0%
25-455-504	CAPITAL OUTLAY	(3,614)	9,150	-	-	-	50,000	0%
25-455-509	COMMUNICATIONS	9,384	3,643	9,700	9,700	1,871	9,700	0%
25-455-510	CMPTR SUPP/SPPLS/LIC/SFTWRE	-	8,006	16,000	16,000	3,026	16,000	0%
25-455-514	CONTRACTED SERVICES	20,628	10,583	20,000	20,000	2,175	20,000	0%
25-455-515	COPIER RENTAL	-	-	-	-	-	-	0%
25-455-536	GAS, OIL & GREASE	2,457	6,725	3,800	3,800	558	3,800	0%
25-455-553	MISCELLANEOUS	82	6,427	950	950	809	2,156	127%
25-455-570	REPAIRS & MAINT - BUILDINGS	48,014	23,379	35,000	35,000	6,262	35,000	0%
25-455-571	REPAIRS & MAINT - EQUIPMENT	6,036	6,362	12,250	9,750	3,191	12,250	0%
25-455-573	REPAIRS & MAINT - GROUNDS	2,255	10,473	3,000	3,000	737	3,000	0%
25-455-575	REPAIRS & MAINT - VEHICLES	478	639	3,000	3,000	1,353	3,000	0%
25-455-590	OFFICE SUPPLIES	60	1,008	1,000	3,500	2,517	1,000	0%
25-455-596	TRANSPORT CHARGES - WASTE	4,236	4,557	2,500	2,500	744	2,500	0%
25-455-601	ARENA UTILITIES	33,143	39,317	37,750	37,750	16,354	37,750	0%
25-455-602	RV PARK UTILITIES	2,068	3,616	4,000	4,000	976	4,000	0%
25-455-603	GROUNDS UTILITIES	972	1,200	1,000	1,000	600	1,000	0%
25-455-637	PROGRAM MATERIALS	-	18,516	20,000	20,000	11,525	20,000	0%
25-455-700	DEPRECIATION EXPENSE	162,449	183,798	-	-	-	-	0%
25-455-800	SALARIES - EXPO SECURITY	-	-	2,000	2,000	-	2,000	0%
25-455-803	SALARIES - CLERICAL	-	-	-	-	-	38,256	100%
25-455-807	SALARIES - ADMINISTRATIVE	-	-	-	-	-	50,500	100%
25-455-811	SALARIES	58,583	88,895	186,100	186,100	46,995	117,118	-37%
25-455-813	SALARIES - PART TIME	-	-	-	-	-	-	0%
25-455-820	LONGEVITY	1,492	1,524	260	260	120	-	-100%
25-455-822	OVERTIME	1,330	9,303	10,000	10,000	6,336	10,000	0%
TOTAL EXPENDITURES		370,087	469,913	444,296	444,296	127,659	516,293	16%
EST. BUDGETED USES OF FUND BALANCE		141,334	73,221	-	-	-	-	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES		(0)	0	-	-	-	-	

CAPITAL PROJECT FUNDS

At various times, Leon County establishes Capital Improvement funds to track the costs associated with projects and improvements that the Commissioners' Court has authorized. The budget appropriations and related resources are provided for the following:

Capital Project Fund - General Capital Improvements: The Commissioners' Court established a separate fund to provide accountability for purchasing specific equipment to support departmental needs and replace existing equipment as it wears down.

Also included is funding for building and renovation of County facilities.

Capital Project Fund - Certificates of Obligation (Tax Note - 2022): During the fall of 2022, the Commissioner's Court issued a certificate of obligation to purchase a tower shelter, heavy equipment, jail camera system, Expo camera system, Expo horse shed, and stall addition, renovations of the 1913 historic jail, contracted services, road and bridge projects, and county-wide replacement of computer/IT equipment and services.

**LEON COUNTY, TEXAS
FY 2024 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
CAPITAL PROJECTS FUND**

	FYE 21 ACTUAL 12 MONTH	FYE 22 ACTUAL 12 MONTH	FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2023-2024
LEON COUNTY CAPITAL PROJECTS (05) FUND:							
(300) REVENUE							
12-300-329	-	484	-	-	25,000	-	0%
12-300-330	-	-	2,455,000	2,455,000	-	52,568	-98%
TOTAL REVENUE	-	484	2,455,000	2,455,000	25,000	52,568	-98%
(400) EXPENDITURES							
12-400-731	-	-	182,129	182,129	4,402	-	-100%
12-400-732	-	-	25,287	25,287	-	-	-100%
12-400-733	-	-	63,000	63,000	9,630	-	-100%
12-400-734	-	-	95,000	102,349	102,349	-	-100%
12-400-735	-	-	88,000	83,449	-	-	-100%
12-400-736	-	-	187,000	183,745	179,822	-	-100%
12-400-737	-	-	17,584	55,816	-	-	-100%
12-400-738	-	-	133,000	94,768	-	52,568	-60%
12-400-739	-	-	56,000	56,065	-	-	-100%
12-400-740	-	-	40,000	40,391	-	-	-100%
12-400-741	-	-	200,000	200,000	-	-	-100%
12-400-742	-	-	338,268	338,268	203,320	-	-100%
12-400-743	-	-	338,268	338,268	296,034	-	-100%
12-400-744	-	-	353,196	353,196	159,408	-	-100%
12-400-745	-	-	338,268	338,268	105,702	-	-100%
14-435-611	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	-	-	2,455,000	2,455,000	1,060,668	52,568	-98%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	484	-	-	(1,035,668)	-	-

**LEON COUNTY, TEXAS
STATEMENT OF INDEBTEDNESS
as of September 30, 2023**

Date Issued	Purpose & Note Amt	Date Due	Payment Amt	Balance - FY 24
9/27/2022	TAX NOTE SERIES - 2022 (Multiple Project - Listed Below) 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	1,311,746.00
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	98,338.83
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	229,630.30
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	154,268.00
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	37,600.00
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	56,103.06
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	1.01

2/24/2021	NOTE - NO 9435	90646.32			
	R&B PCT 3 - TRAILER, SOIL STABILIZER, & EQUIPMENT				
			12/31/2022	24,596.76	
			12/31/2023	24,596.76	
			12/31/2024	24,596.76	49,193.52
6/27/2018	CAPITAL LEASE - NO 8301	119,500.00			
	R&B PCT 4 - 2019 FREIGHTLINER CORONADO				
			10/1/2022	27,396.33	
			10/1/2023	27,396.33	27,396.33
8/28/2023	PUBLIC PROPERTY FINANCE ACT CONTRACT NO. 10408	200,000.00			
	R&B PCT 3 - MODEL 150-15 CATERPILLAR MOTOR GRADER				
			9/8/2024	35,406.64	
			9/8/2025	35,406.64	
			9/8/2026	35,406.64	
			9/8/2027	35,406.64	
			9/8/2028	35,406.64	
			9/8/2029	35,406.64	
			9/8/2030	35,406.64	247,846.48
9/11/2023	NOTE -				
	R&B PCT 2 - 24' KENWORTH TRUCK-TRACTOR,				
	'24 JOHN DEERE 544P, CAT150-15 MOTORGRADER				
			9/22/2024	101,241.83	
			9/22/2025	101,241.83	
			9/22/2026	101,241.83	
			9/22/2027	101,241.83	
			9/22/2028	101,241.83	
			9/22/2029	101,241.83	
			9/22/2030	101,241.83	708,692.81
					708,692.81
TOTAL INDEBTEDNESS AS OF SEPTEMBER 30, 2023					2,920,816.34

LEON COUNTY, TEXAS
FY 24 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
POSITIONS COUNT BY DEPARTMENT

<u>DEPARTMENT</u>	<u>ADOPTED</u>		<u>DEPARTMENT</u>	<u>ADOPTED</u>	
	<u>FY 24</u>			<u>FY 24</u>	
Commissioners Court (10-401)			County Courthouse & Buildings (10-510)		
	Full Time	4		Full Time	2
	Part Time	0		Part Time	0
County Clerk (10-403)			Justice Center - Jail (10-512)		
	Full Time	5		Full Time	12
	Part Time	0		Part Time	2
Leon County Victim Services (10-413)			Sheriff's Office (10-515)		
	Full Time	0		Full Time	35
	Part Time	1		Part Time	4
County Court (10-426)			Constable - Pct 1 (10-550)		
	Full Time	2		Full Time	1
	Part Time	0		Part Time	0
369th District Court (10-436)			Constable - Pct 2 (10-552)		
Split position w/87th DC	Full Time	2.5		Full Time	1
	Part Time	0		Part Time	0
87th District Court (10-437)			Constable - Pct 4 (10-554)		
Split position w/369th DC	Full Time	1.5		Full Time	1
	Part Time	0		Part Time	0
278th District Court (10-438)			Highway Patrol (10-565)		
	Full Time	2		Full Time	1
	Part Time	0		Part Time	0
District Clerk (10-450)			License & Weight - DPS (10-566)		
	Full Time	3		Full Time	1
	Part Time	0		Part Time	0
Justice of the Peace - Pct 1 (10-461)			Texas Agrilife Extention Services (10-665)		
	Full Time	2		Full Time	4
	Part Time	0		Part Time	0
Justice of the Peace - Pct 2 (10-462)			Waste Disposal - Pct 1 (10-901)		
	Full Time	3		Full Time	3
	Part Time	0		Part Time	0
Justice of the Peace - Pct 4 (10-464)			Waste Disposal - Pct 3 (10-903)		
	Full Time	2		Full Time	0
	Part Time	0		Part Time	0
County Attorney (10-475)			Split position w/R&B Pct 3		0.5
	Full Time	2	Waste Disposal - Pct 4 (10-904)		
	Part Time	0		Full Time	0
County Auditor (10-495)				Part Time	2
	Full Time	4	Road & Bridge - Pct 1 (71)		
	Part Time	0		Full Time	5
	Temporary	1		Part Time	2
County Treasurer (10-497)			Road & Bridge - Pct 2 (72)		
	Full Time	2		Full Time	4
	Part Time	1		Part Time	2
Tax Assessor-Collector (10-499)			Road & Bridge - Pct 3 (73)		
	Full Time	5		Full Time	5
	Part Time	1	Split position w/Waste Pct 3	Part Time	2.5

LEON COUNTY, TEXAS
FY 24 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024
POSITIONS COUNT BY DEPARTMENT

<u>DEPARTMENT</u>	<u>ADOPTED</u>	
	<u>FY 24</u>	
Road & Bridge - Pct 4 (74)	Full Time	5
	Part Time	1
Forestry - 1/4 (75)	Full Time	1
	Part Time	0
Forestry -2/3 (76)	Full Time	1
	Part Time	0
Juvenile Probation (16)	Full Time	0
Split salary w/Grant R (27)	Part Time	0.5
Courthouse Security (17)	Full Time	2
	Part Time	0
Elections Administration (22)	Full Time	1
	Part Time	1
	Temporary	1
County Veteran Services (24)	Full Time	0
	Part Time	1
Juvenile Probation - Grant R (27)	Full Time	1
Split salary w/Juv. Prob. (16)	Part Time	0.5
District Attorney (45)	Full Time	4
	Part Time	0
Grant - District Attorney (46)	Full Time	1
	Part Time	0
Senior Nutrition (50)	Full Time	1
	Part Time	4
	Fill In	2
Emergency Management (52)	Full Time	1
	Part Time	0
911 Rural Addressing (55)	Full Time	1
	Part Time	0
Expo Civic Center (25)	Full Time	5
	Part Time	0

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

County of Leon
 Taxing Unit Name
 PO Box 429 Centerville, Texas 75833
 Taxing Unit's Address, City, State, ZIP Code

903-536-2543
 Phone (area code and number)
<https://www.co.leon.tx.us>
 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.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 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).	\$ 2,545,242.267
2.	2022 tax ceilings. Counties, cities and junior college districts. 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹	\$ 271,180.460
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,274,061.807
4.	2022 total adopted tax rate.	\$ 0.443095 1500
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2022 ARB values:	\$ 0
	B. 2022 values resulting from final court decisions:	\$ 0
	C. 2022 value loss. Subtract B from A. ¹	\$ 0
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2022 ARB certified value:	\$ 0
	B. 2022 disputed value:	\$ 0
	C. 2022 undisputed value. Subtract B from A. ¹	\$ 0
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.0121(4)
² Tex. Tax Code §26.0121(4)
³ Tex. Tax Code §26.0121(3)
⁴ Tex. Tax Code §26.0121(3)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,274,061,807
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2021 value of property in deannexed territory. ¹	\$ 0
10.	2022 taxable value lost because property first qualified for an exemption in 2023. 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 2023 does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2022 market value:	\$ 846,900
	B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:	+ \$ 3,860,910
	C. Value loss. Add A and B. ²	\$ 4,727,810
11.	2022 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 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.	
	A. 2022 market value:	\$ 15,238,440
	B. 2023 productivity or special appraised value:	\$ 329,900
	C. Value loss. Subtract B from A. ³	\$ 14,908,540
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C	\$ 19,636,350
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁴ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8	\$ 2,254,425,457
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100	\$ 9,989,246
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. ⁵	\$ 6,800
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16	\$ 9,996,046
18.	Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate 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. ⁶	
	A. Certified values:	\$ 2,941,619,694
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office	+ \$ 16,244,031
	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 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below	\$ 0
	E. Total 2023 value. Add A and B, then subtract C and D	\$ 2,957,863,725

Tex. Tax Code §26.012(1)
 Tex. Tax Code §26.012(15)
¹ Tex. Tax Code §26.012(15)
² Tex. Tax Code §26.03(d)
³ Tex. Tax Code §26.012(13)
⁴ Tex. Tax Code §26.012(13)
⁵ Tex. Tax Code §26.012, 26.04(c)
⁶ 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. ¹⁷	
A.	2023 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. ¹⁸	\$ 76,064,348
B.	2023 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. ¹⁹	+ \$ 0
C.	Total value under protest or not certified. Add A and B.	\$ 76,064,348
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 323,025,240
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹¹	\$ 2,710,902,833
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁴	\$ 0
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. 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, 2022 and be located in a new improvement. New improvements do not include property on which a tax abatement agreement has expired for 2023. ¹⁷	\$ 33,322,170
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ 33,322,170
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ 2,677,580,663
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²	\$ 0.373323 \$ 00
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate.	\$ 0.373323 \$ 00

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.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ 0.385041 \$ 00
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New Revenue Tax Rate Worksheet.	\$ 2,274,081,807

¹ Rev. Tax Code §26.01(c) and (d)
² Rev. Tax Code §26.01(c)
³ Rev. Tax Code §26.01(d)
⁴ Rev. Tax Code §26.0126.(B)
⁵ Rev. Tax Code §26.0126(f)
⁶ Rev. Tax Code §26.0121(f)
⁷ Rev. Tax Code §26.0121(f)
⁸ Rev. Tax Code §26.0121(f)
⁹ Rev. Tax Code §26.04(c)
¹⁰ Rev. Tax Code §26.04(d)

Line	Vote Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 8,756,070
31.	Adjusted 2022 levy for calculating NNR M&O rate.	
A.	M&O taxes refunded for years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022.	+ \$ 6,800
B.	2022 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 2023 captured appraised value in Line 18D, enter 0.	- \$ 0
C.	2022 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.	2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$ 6,800
E.	Add Line 30 to 31D	\$ 8,762,870
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No. New Revenue Tax Rate Worksheet</i> .	\$ 2,877,580,683
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100	\$ 0.327268 (51%)
34.	Rate adjustment for state criminal justice mandate. ¹⁸ If not applicable or less than zero, enter 0.	
A.	2023 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.	\$ 3,465
B.	2022 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.	- \$ 29,430
C.	Subtract B from A and divide by Line 32 and multiply by \$100.	\$ -0.000870 (51)
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000
35.	Rate adjustment for indigent health care expenditures. ¹⁹ If not applicable or less than zero, enter 0.	
A.	2023 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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose.	\$ 101,485
B.	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
C.	Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0.000262
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000262

¹⁸ (Reserved for expansion)
¹⁹ Tex. Tax Code §26.044
²⁰ Tex. Tax Code §26.0441

Line	Water-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. If not applicable or less than zero, enter 0.	
A.	2023 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, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose	\$ 122,065
B.	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	\$ 111,038
C.	Subtract B from A and divide by Line 32 and multiply by \$100	\$ 0.000441 /\$100
D.	Multiply B by 0.05 and divide by Line 32 and multiply by \$100	\$ 0.000207 /\$100
E.	Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000207 /\$100
37.	Rate adjustment for county hospital expenditures. If not applicable or less than zero, enter 0.	
A.	2023 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, 2022 and ending on June 30, 2023	\$ 0
B.	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	\$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100	\$ 0 /\$100
D.	Multiply B by 0.08 and divide by Line 32 and multiply by \$100	\$ 0 /\$100
E.	Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0 /\$100
38.	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 Section 26.0444 for more information.	
A.	Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	\$ 0
B.	Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	\$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100	\$ 0 /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$100
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D	\$ 0.327737 /\$100
40.	Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.	
A.	Enter the amount of additional sales tax collected and spent on M&O expenses in 2022. If any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	\$ 1,183,761
B.	Divide Line 40A by Line 32 and multiply by \$100	\$ 0.044210 /\$100
C.	Add Line 40B to Line 39.	\$ 0.371947 /\$100
41.	2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below: Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08 - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035	\$ 0.384965 /\$100

³⁶ Tex. Tax Code §26.0442
³⁷ Tex. Tax Code §26.0443

Line **Voter-Approval Tax Rate Worksheet** **Amount/Rate**

<p>D41. Disaster Line 41 (D41): 2023 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 1.08.¹¹ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	<p>\$ 0 /\$100</p>
<p>42. Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be 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 debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize 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.¹²</p> <p>Enter debt amount \$ 1,311,746</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. \$ 1,311,746</p>	<p>\$ 1,311,746</p>
<p>43. Certified 2022 excess debt collections. Enter the amount certified by the collector</p>	<p>\$ 0</p>
<p>44. Adjusted 2023 debt. Subtract Line 43 from Line 42E</p>	<p>\$ 1,311,746</p>
<p>45. 2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector 99.00</p> <p>B. Enter the 2022 actual collection rate 99.00</p> <p>C. Enter the 2021 actual collection rate 0</p> <p>D. Enter the 2020 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%.¹³ 99.00</p>	<p>99.00</p>
<p>46. 2023 debt adjusted for collections. Divide Line 44 by Line 45E</p>	<p>\$ 1,324,985</p>
<p>47. 2023 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet</p>	<p>\$ 2,710,902,833</p>
<p>48. 2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100</p>	<p>\$ 0.348876</p>
<p>49. 2023 voter-approval tax rate. Add Lines 41 and 48</p>	<p>\$ 0.433841</p>
<p>D49. Disaster Line 49 (D49): 2023 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>	<p>\$ \$</p>

¹¹ Tex. Tax Code §26.042(a)
¹² Tex. Tax Code §26.012(7)
¹³ Tex. Tax Code §26.012(10) and 26.04(b)
¹⁴ Tex. Tax Code §26.04(b)
¹⁵ Tex. Tax Code §6.28 (a)(1), (b-1) and (b-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	0.433841 \$ _____ /\$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 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ¹¹ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	0 \$ _____
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. ¹² Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ¹³ or Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	1,589,985 \$ _____
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New Revenue Tax Rate Worksheet</i> .	2,710,902,833 \$ _____
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	0.058652 \$ _____ /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ¹⁴ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New Revenue Tax Rate Worksheet</i> .	0.373323 \$ _____ /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	0.373323 \$ _____ /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ¹⁵ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.433841 \$ _____ /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	0.375189 \$ _____ /\$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. ¹⁶ The taxing unit shall provide its tax assessor/collector with a copy of the letter. ¹⁷	0 \$ _____
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New Revenue Tax Rate Worksheet</i> .	2,710,902,833 \$ _____
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	0 \$ _____ /\$100
62.	2023 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).	0.375189 \$ _____ /\$100

¹¹ Tex. Tax Code §26.0411(d)
¹² Tex. Tax Code §26.0411(f)
¹³ Tex. Tax Code §26.0411(d)
¹⁴ Tex. Tax Code §26.041(c)
¹⁵ Tex. Tax Code §26.041(c)
¹⁶ Tex. Tax Code §26.0415(d)
¹⁷ Tex. Tax Code §26.0415(f)

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 adjusted to remove 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 portion of the unused increment rate must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted 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

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

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
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63. Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter approval tax rate.

A. Voter approval tax rate	\$ 0.444060	/5.100
As applicable: Line 49, Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control)		
B. Unused increment rate (Line 66)	\$ 0.000000	/5.100
C. Subtract B from A	\$ 0.444060	/5.100
D. Adopted Tax Rate	\$ 0.443095	/5.100
E. Subtract D from C	\$ 0.000965	/5.100

64. Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter approval tax rate.

A. Voter approval tax rate	\$ 0.446030	/5.100
As applicable: Line 49, Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control)		
B. Unused increment rate (Line 66)	\$ 0.002935	/5.100
C. Subtract B from A	\$ 0.443095	/5.100
D. Adopted Tax Rate	\$ 0.443095	/5.100
E. Subtract D from C	\$ 0.000000	/5.100

65. Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter approval tax rate.

A. Voter approval tax rate	\$ 0.461824	/5.100
As applicable: Line 47, Line 50 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control)		
B. Unused increment rate	\$ 0.000000	/5.100
C. Subtract B from A	\$ 0.461824	/5.100
D. Adopted Tax Rate	\$ 0.443095	/5.100
E. Subtract D from C	\$ 0.018729	/5.100

66. 2023 unused increment rate. Add Lines 63E, 64E and 65E. \$ 0.019694

67. Total 2023 voter approval tax rate, including the 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) \$ 0.394883

³⁹ Tex. Tax Code §26.013(a)
⁴⁰ Tex. Tax Code §26.013(d)
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 §26.085(a)(1)
⁴⁴ Tex. Tax Code §26.012(a)
⁴⁵ Tex. Tax Code §26.042(a)(1)

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 2023 NMR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet	\$ 0.327737 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the No New Revenue Tax Rate Worksheet	\$ 2,710,902,833
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100	\$ 0.018444 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet	\$ 0.048876 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71	\$ 0.395057 /\$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. 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.	2022 adopted tax rate. Enter the rate in Line 4 of the No New Revenue Tax Rate Worksheet	\$ 0.443095 /\$100
74.	Adjusted 2022 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 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet - or - If a disaster occurred prior to 2022 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 2022, complete the separate Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 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 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 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 2022 tax rate due to disaster. Subtract Line 74 from Line 73	\$ 0 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	\$ 2,254,425,457
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100	\$ 0
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet	\$ 2,677,580,663
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 /\$100

⁴⁴ Tex. Tax Code §26.042(b)
⁴⁵ Tex. Tax Code §26.042(f)
⁴⁶ Tex. Tax Code §26.042(c)
⁴⁷ Tex. Tax Code §26.042(b)

Line Emergency Revenue Rate Worksheet Amount Rate

80. 2023 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). \$ 0.394883 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.373323 /\$100
 As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 27

Voter-approval tax rate. \$ 0.394883 /\$100
 As applicable, enter the 2023 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: 87

De minimis rate. \$ 0.395057 /\$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 the Tax Code. *

print here Robin Shafer, PCAC
 Printed Name of Taxing Unit Representative

sign here *Robin Shafer, PCAC*
 Taxing Unit Representative

7/25/2023
 Date

* Tex. Tax Code §§26.044c 2) and 2d 2)