

TITUS COUNTY
BUDGET AMENDMENT

NUMBER

2023-019

DATE 4/10/2023

FYE 9/30/2023

Mid Year Budget Review - Payroll and Other

ACCOUNT DESCRIPTION	ACCOUNT NUMBER	CURRENT BUDGET AMOUNT	AMOUNT OF AMENDMENT	ENDING BUDGET AMOUNT	REASON FOR ADMENDMENT
County Judge:					Increase to salaries and related benefits for training for county
Co Judge Secretary	010-400-105	39,520	456	39,976	judge's assistant. The actual amount totaled \$ 570 which was
FICA	010-400-201	7,799	29	7,828	\$ 456 in salary and \$114 for benefits.
Medicare	010-400-202	1,824	7	1,831	
Retirement	010-400-203	16,717	78	16,795	
Gen County Contingency	010-409-495	1,468,808	(570)	1,468,238	
Non Departmental:					Increase to insurance proceeds with offsetting increase to
Insurance Repairs	010-409-496	1,700	1,614	3,314	costs to repair Ford Ranger pickup damaged during
Insurance Proceeds	010-321-203	(700)	(1,614)	(2,314)	accident while parked at courthouse.
County Court:					Increase to attorney fees for commitments with offsetting
Commitment - Appt Atty	010-426-416	5,000	6,400	11,400	decrease to general county contingency for increase to attorney
Gen County Contingency	010-409-495	1,468,238	(6,400)	1,461,838	fees from \$ 50 to \$ 100 per commitments.
Courthouse:					Increase to security cameras with offsetting decrease to
Security Cameras	010-510-453	5,850	5,655	11,505	general county contingency for the purchase of body
Gen County Contingency	010-409-495	1,461,838	(5,655)	1,456,183	cameras for district court approved in prior fiscal year and two
					vendors were unable to fill the order until this fiscal year.

County Auditor:					
Assistants Salaries	010-495-103	137,010	(26,760)	110,250	Decrease to auditor budget with offsetting increase to treasurer's
FICA	010-495-201	14,122	(1,659)	12,463	budget to reflect action taken by Commissioners' Court on
Medicare	010-495-202	3,303	(388)	2,915	February 13, 2023 to move the payroll function back to the
Retirement	010-495-203	30,270	(3,556)	26,714	treasurer's office as requested by newly elected treasurer. By
Hospital Insurance	010-495-222	46,512	(6,783)	39,729	statute and in most counties, payroll is managed by the treasurer.
Dental Insurance	010-495-223	1,249	(183)	1,066	
					This budget amendment has no impact on general county fund
County Treasurer:					balance as the related costs are simply moved from one
Assistants Salary	010-497-103	-	26,760	26,760	department to another.
FICA	010-497-201	3,597	1,659	5,256	
Medicare	010-497-202	842	388	1,230	This move was effective at close of business on February 18, 2023.
Retirement	010-497-203	7,710	3,556	11,266	
Hospital Insurance	010-497-222	11,628	6,783	18,411	
Dental Insurance	010-497-223	313	183	496	
Net Impact of Payroll Move			ZERO		
Treasurer:					Increase to dues and bonds with offsetting decrease to
Dues & Bonds	010-497-480	2,000	350	2,350	general county contingency for increase in bond costs.
Gen County Contingency	010-409-495	1,456,183	(350)	1,455,833	
OPC/JUV Officer:					Increase to OPC officer meals with offsetting decrease to office
OPC Officer Meals	010-555-104	250	200	450	supplies for increase in cost of officer meals due to increased
Office Supplies	010-555-310	500	(200)	300	OPC transfers.
Sheriff Dept:					Increase to other county inmate meals with offsetting decrease
Other Co Inmate Meals	010-560-340	-	200	200	to federal inmate meals based on type of inmate served.
Federal Inmate Meals	010-560-334	69,800	(200)	69,600	

Human Services:					Increase to fees paid to TAC for membership and training
Co Judge/Commissioners	010-631-422	1,800	360	2,160	for county judge and commissioners.
Gen County Contingency	010-409-495	1,455,833	(360)	1,455,473	
Precinct #3:					Increase to donations with offsetting increase to capital outlay
Donations	023-367-100	-	(25,000)	(25,000)	for the 1999 Ford 5500 truck that originally belonged to Winfield
Capital Outlay - Fire Truck	023-611-571	-	25,000	25,000	and was transferred to Sugar Hill VFD in 2014. The estimated
					value was provided by Commissioner Applewhite.
Vital Statistics Fund:					Increase to computer expense with offsetting decrease to office
Computer Expense	036-403-316	-	1,200	1,200	expense for purchase of computer for use in maintaining
Office Expense	036-403-310	4,000	(1,200)	2,800	vital statistics.
Co Clerk R&M Fund:					
Elected Official Training	043-403-102	7,725	406	8,131	Increase in salaries and related benefits for training for newly
FICA	043-403-201	1,527	26	1,553	elected county clerk before term began approved September
Medicare	043-403-202	358	6	364	23, 2022 for the period 10-1-2022 through 12-31-2022 with
Retirement	043-403-203	3,273	54	3,327	offsetting decrease to fund balance in Co Clerk - R&M Fund. This
Use Fund Bal - Co Clerk R&M		235,618	(492)	235,126	adjustment brings the budget to the actual costs.
Sheriff Commissary Fund:					Increase to transfer in from Commissary Store(Canteen) with
Transfer in From Canteen	059-390-083	(67,750)	(9,825)	(77,575)	offsetting increase to hygiene supplies and other expense
Hygeine Supplies	059-512-370	2,000	3,000	5,000	
Other Expense	059-512-495	12,505	6,825	19,330	

2004 Right of Way:					Increase to legal fees with offsetting decrease to acquisition
Legal Fees	075-620-400	20,359	4,000	24,359	and utility costs for FM 1735 improvements.
Acq & Utility Cost FM 1735	075-620-557	1,088,546	(4,000)	1,084,546	
Sheriff Commissary Store:					Increase in transfer out to Commissary Fund with offsetting
Trans Out Sheriff Com Fund	083-700-059	67,750	9,825	77,575	decrease to cost of sales.
Cost of Sales	083-395-330	132,000	(9,825)	122,175	
Maintenance Barn:					Increase to salaries, benefits and cell phone allowance for
Salaries	085-615-109	120,349	27,360	147,709	new position of commissioners' assistant for maintenance
Cell Phone	085-615-424	960	560	1,520	barn staff. This increase is only for the portion of the year
FICA	085-615-201	7,797	1,731	9,528	when the new position was created. Next year's budget will
Medicare	085-615-202	1,824	405	2,229	need an allowance for a full year of salary, benefits and cell
Retirement	085-615-203	16,713	3,798	20,511	phone. For the current year, this position is paid for with
Use of Fund Balance		280,347	(33,854)	246,493	maintenance barn fund balance as denoted by the decrease
					to this line item.

Kat Lopez

APPROVED IN COMMISSIONER'S COURT

B. Shurbet

REQUESTED BY

4-10-23

DATE APPROVED IN COMMISSIONERS COURT

Barbara Shurbet

COUNTY AUDITOR