

Leon County, Texas



Fiscal Year 2026

Preliminary Budget

FILED

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AMY KAISER
CLERK COUNTY COURT
BY *Amy Kaiser*
LEON COUNTY, TEXAS

LEON COUNTY, TEXAS
FY 2026 ADOPTED BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2026
GENERAL FUND

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL EXPERIENCE (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2024-2025
REVENUES:							
AD VALOREM TAXES	7,573,729	7,633,754	8,869,335	8,869,335	7,544,048	9,278,133	5%
SALES TAX REVENUE	1,765,568	2,039,767	1,755,019	1,755,019	1,061,084	2,068,771	18%
FEES	757,178	549,494	753,785	753,785	319,602	791,612	5%
STATE/FEDERAL RECEIPTS	112,754	110,138	130,514	130,514	87,530	161,709	24%
INTEREST	191,885	280,023	147,950	147,950	133,342	180,000	22%
OTHER REVENUES	774,370	349,794	797,019	803,129	111,642	810,540	2%
TOTAL REVENUES:	11,175,484	10,962,970	12,453,622	12,459,732	9,257,247	13,290,764	7%
EXPENDITURES:							
GENERAL ADMINISTRATIVE							
COMMISSIONER'S COURT	322,990	317,959	363,011	363,011	159,110	360,492	-1%
COUNTY CLERK	311,977	320,264	341,045	341,045	160,089	342,050	0%
NON-DEPARTMENTAL	2,356,595	2,371,026	3,995,801	3,943,924	2,091,731	4,226,715	6%
COUNTY COURT	204,689	210,171	213,482	214,982	99,215	241,020	13%
DISTRICT CLERK	189,100	182,868	222,414	222,414	90,642	228,627	3%
TAX ASSESSOR - COLLECTOR	372,292	392,657	433,293	443,120	232,121	475,523	10%
CO COURTHOUSE & BLDGS	492,933	550,200	668,466	668,466	412,316	791,781	18%
COUNTY AUDITOR	285,548	337,445	347,838	347,838	173,290	368,550	6%
COUNTY TREASURER	190,258	189,390	223,461	223,461	103,482	227,792	2%
TOTAL GENERAL ADMINISTRATIVE:	4,726,382	4,871,980	6,808,811	6,768,261	3,521,996	7,262,549	7%
LEGAL							
COUNTY ATTORNEY	276,428	275,627	294,823	294,823	148,763	331,545	12%
TOTAL FINANCIAL ADMINISTRATIVE:	276,428	275,627	294,823	294,823	148,763	331,545	12%
JUDICIAL:							
DISTRICT COURTS	410,630	444,414	412,562	412,562	151,917	407,762	-1%
JUSTICES OF THE PEACE	433,040	499,858	594,265	595,468	252,738	578,522	-3%
COURT ADMINISTRATION	32,522	65,961	60,150	60,150	22,954	60,150	0%
ADULT PROBATION/BOND SUPERVISION	3,501	3,706	84,900	3,725	809	88,558	4%
TOTAL JUDICIAL AND ELECTIONS:	879,694	1,013,939	1,151,877	1,071,905	428,418	1,134,992	-1%
PUBLIC SERVICE:							
SOCIAL SERVICES	60,213	53,234	63,854	63,854	23,216	63,971	0%
LEON COUNTY VICTIM SERVICES	30,517	29,822	37,015	37,015	12,525	36,846	0%
KEEP TEXAS BEAUTIFUL	-	50	100	100	50	100	0%
INDIGENT HEALTH CARE (HEALTH & WELFARE)	66,337	123,769	117,500	117,500	24,461	119,250	1%
TEXAS AGRILIFE EXTENSION SERVICE	184,289	168,974	215,681	215,681	87,308	230,584	7%
WASTE DISPOSAL	352,069	393,289	387,114	387,094	185,626	397,163	3%
TOTAL PUBLIC SERVICES:	693,425	769,139	821,264	821,244	333,186	847,914	3%

**LEON COUNTY, TEXAS
FY 2026 ADOPTED BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2026
GENERAL FUND**

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL EXPERIENCE (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2024-2025
EXPENDITURES:							
PUBLIC SAFETY							
SHERIFF'S OFFICE/JAIL	3,930,118	3,900,548	4,894,091	4,940,751	1,925,078	4,964,013	1%
CONSTABLES	86,253	93,281	188,469	188,469	56,230	333,119	77%
HIGHWAY PATROL	66,317	67,007	72,494	72,494	33,526	74,969	3%
LICENSE & WEIGHTS (DPS)	61,272	61,331	64,885	64,885	31,489	69,117	7%
TEXAS RANGER	6,063	6,262	6,200	6,200	634	6,200	0%
TOTAL PUBLIC SAFETY:	4,150,023	4,128,428	5,226,139	5,272,799	2,046,958	5,447,418	4%
TOTAL EXPENDITURES:	10,725,953	11,059,112	14,302,914	14,229,032	6,479,320	15,024,418	5%
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES:	449,531	(96,142)	(1,849,292)	(1,769,300)	2,777,927	(1,733,654)	-6%
BUDGETED USES OF FUND BALANCE	-	96,142	1,849,292	-	-	-	
EXCESS (DEFICIT) INCLUDING USE OF FUND BALANCE:	449,531	(0)	-	(1,769,300)	2,777,927	(1,733,654)	

LEON COUNTY, TEXAS
FY 26 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2026
GENERAL FUNDS

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
REVENUES:							
10-300-222 DONATION(S)	2,750	782	550	550	220	680	24%
10-300-301 DELINQUENT AD VALOREM TAXES	224,828	167,934	159,468	159,468	111,733	161,003	1%
10-300-302 CURRENT AD VALOREM TAXES	6,827,881	6,951,794	8,163,943	8,163,943	6,996,581	8,547,419	5%
10-300-303 STATE REBATE - SALES TAX	1,739,610	2,017,641	1,738,130	1,738,130	1,052,488	2,050,000	18%
10-300-304 STATE REBATE - MIXED BEV	25,958	22,126	16,889	16,889	8,596	18,771	11%
10-300-305 FEES - CONSTABLE PCT #1	3,800	2,500	1,925	1,925	2,600	2,232	16%
10-300-307 FEES - COUNTY JUDGE	386	304	435	435	140	409	-6%
10-300-308 FEES - COUNTY SHERIFF	43,044	32,233	58,415	58,415	10,039	49,583	-15%
10-300-309 FEES - COUNTY ATTORNEY	425	482	716	716	217	608	-15%
10-300-310 FEES - COUNTY CLERK	241,069	271,063	187,361	187,361	104,259	206,952	10%
10-300-311 FEES - DISTRICT CLERK	116,782	36,354	104,703	104,703	391	125,000	19%
10-300-312 FEES - JP PCT #1	53,267	4,726	63,350	63,350	-	65,000	3%
10-300-313 FEES - JP PCT #2	122,147	11,616	161,956	161,956	134,679	158,607	-2%
10-300-314 FEES - JP PCT #4	16,246	3,320	21,289	21,289	24,786	21,836	3%
10-300-316 FEES - COUNTY TRANSACTION	1,764	67	2,462	2,462	1,998	2,357	-4%
10-300-317 FEES - DEFENSIVE DRIVING	470	20	1,174	1,174	444	1,053	-10%
10-300-318 FEES - RENEWALS	-	-	832	832	310	427	-49%
10-300-319 FEES-SMALL CLAIMS FILING	-	-	625	625	-	-	-100%
10-300-320 FEES - WARRANTS	1,000	96	687	687	463	676	-2%
10-300-321 COURT FINES	13,130	18,742	28,619	28,619	6,872	23,810	-17%
10-300-322 MOTOR VEHICLE TAX	-	5,464	-	-	-	-	0%
10-300-323 AUTO TITLES	10,470	13,615	12,452	12,452	5,645	12,038	-3%
10-300-324 TAX CERTIFICATES	19,001	20,960	13,219	13,219	7,590	14,980	13%
10-300-325 BOAT TAX	3,161	7,557	2,570	2,570	3,321	3,566	39%
10-300-326 BEER LICENSES	300	505	1,199	1,199	-	995	-17%
10-300-328 PAYMENT IN LIEU OF TAXES	48,546	38,940	34,009	34,009	35,132	20,000	-41%
10-300-329 INTEREST EARNINGS	191,885	280,023	147,950	147,950	133,342	180,000	22%
10-300-330 OTHER REVENUE	325,551	199,236	188,812	194,922	53,363	206,378	9%
10-300-331 ABATEMENT FEE	1,000	3,000	500	500	-	-	-100%
10-300-332 OTHER DEFERRED REVENUES	-	-	-	-	-	-	0%
10-300-338 FEE - TIME PAYMENT REIMB - ART 102.03	1,657	582	640	2,453	79	737	15%
10-300-343 FEES - VISUAL RECORDING FEE	255	241	270	270	90	240	-11%
10-300-344 FEE - JP 1 EXPUNCTION	-	-	-	-	-	-	0%
10-300-352 TRANSFER IN	81,728	-	21,667	21,667	-	21,667	0%
10-300-353 TRANSFER IN - GRANT REIM FUNDS	244,807	694	-	-	-	-	0%
10-300-389 FEES - TAX COLLECTION	45,370	110,369	53,935	53,935	5,052	54,932	2%
10-300-392 AD VALOREM PENALTY & INTEREST	129,512	119,414	104,663	104,663	45,764	104,663	0%
10-300-396 FEES - CONSTABLE PCT #4	-	-	780	780	-	1,500	92%
10-300-402 FEES - BOND SUPERVISION	-	-	-	-	1,932	2,500	100%
10-300-408 FEES - CONSTABLE PCT #2	-	600	100	100	650	2,500	2400%
10-300-410 CO CRT BOND FORFTRE GC41.005A	10,000	-	2,105	2,105	-	1,700	-19%
10-300-420 CLLCTNS-TRNSPRTN/BAIL FORFEITURE	-	-	-	-	-	-	0%
10-300-411 DISPUTE RESOLUTION FUND	-	-	-	-	1,350	-	0%
10-300-412 CO LANGUAGE ACCESS FUND LGC 135.15	-	-	-	-	633	1,266	0%
10-300-416 JUSTICE COURT SUPPORT FUND	-	-	-	-	4,275	8,550	0%
10-300-432 FEES - TAX A/C	120	15	43	43	-	31	-29%
10-300-435 FEES-FLOOD DAMAGE PREVENTION	-	-	1,684	1,684	-	-	-100%
10-300-505 LEASE PROCEEDS	-	-	-	-	-	-	0%
10-300-522 COLLECTIONS-SHERIFF'S BAIL BOND	-	-	-	-	-	-	0%
10-300-532 APPLICATION FEE- BAIL BOND BOARD	1,000	1,500	1,167	1,167	-	1,033	-11%
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	-	-	500,000	500,000	-	500,000	0%
TOTAL REVENUES:	10,548,921	10,344,515	11,801,294	11,809,217	8,755,035	12,575,699	7%

LEON COUNTY, TEXAS
FY 26 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2026
GENERAL FUNDS

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
SPECIAL REVENUE FUNDS:								
10-301-331	INDIGENT HEALTH FUND	391,508	394,611	441,261	441,261	389,969	465,048	5%
10-301-332	(LEOSE) ALLOCATION REVENUE	6,595	5,625	6,069	6,069	-	5,879	-3%
TOTAL SPECIAL REVENUE FUNDS:		398,103	400,236	447,330	447,330	389,969	470,927	5%
MISCELLANEOUS FUND REVENUES:								
10-302-333	LOCAL TRUANCY PREV & DIV LGC134.156	5,362	213	3,200	3,200	4,300	5,000	56%
10-302-334	FEES - COUNTY ARREST	3,913	100	1,631	1,631	2,827	1,507	-8%
10-302-335	KEEP TEXAS BEAUTIFUL	-	-	-	-	-	-	0%
10-302-336	LOCAL SPECIALTY COURT FEES	1,565	696	693	693	198	809	17%
10-302-337	FEES-JUDICIAL EDUCATION & SUPPORT	465	505	478	478	210	481	1%
10-302-338	COURT REPORTER FUND	8,408	4,853	4,458	4,458	1,176	4,687	5%
10-302-340	JAIL TELEPHONE COMMISSION	15,123	29,198	15,337	15,337	5,233	18,258	19%
10-302-341	STATE SUPPLEMENT-CO JUDGE	25,200	25,200	25,812	25,812	15,100	37,800	46%
10-302-342	STATE SUPPLEMENT-CO ATTY	70,000	70,000	70,000	70,000	70,000	96,250	38%
10-302-344	FEES - SANITATION	8,850	7,800	7,363	7,363	4,450	7,563	3%
10-302-345	FEES - NSF CHECK SERVICE	540	161	594	594	177	516	-13%
10-302-346	COUNTY % COMPTROLLER REVENUE	10,959	1,511	27,971	27,971	206	19,863	-29%
10-302-347	COLLECTIONS - COURT APPTD ATTY FEES	18,903	4,458	16,761	16,761	-	14,598	-13%
10-302-350	COLLECTIONS - SHERIFF AUCTION PROCE	-	600	33	33	-	133	304%
10-302-352	TRANSFERS IN	590	-	-	-	-	-	0%
10-302-354	FEES-TIME PYMNT REIMB FEE	8,832	23	1,813	-	-	-	-100%
10-302-407	CLLCTNS-JURY PYMT REIMB/JURY FUND	12,933	37,708	5,066	5,066	1,139	10,144	100%
10-302-424	INMATE REIMB TDCJ/SS	-	7,528	229	229	2,224	1,484	548%
10-302-425	FEES - TOWING COLLECTIONS	-	-	345	345	-	237	-31%
10-302-426	FEES - ESTRAY COLLECTIONS	32,246	28,552	14,739	14,739	9,486	15,689	6%
10-302-428	BVCOG - TRANSPORTATION SERVICES	5,160	3,875	7,482	7,482	1,446	8,127	9%
10-302-429	BVCAP - TRANSPORTATION SERVICES	-	274	433	433	-	433	0%
10-302-430	FEES - HOG ABATEMENT PROGRAM	-	430	560	560	330	560	0%
TOTAL MISCELLANEOUS FUND REVENUE:		229,049	223,683	204,998	203,185	118,501	244,138	19%
TOTAL ALL REVENUES:		11,176,073	10,968,434	12,453,622	12,459,732	9,263,505	13,290,764	7%

LEON COUNTY, TEXAS
FY 26 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2026
GENERAL FUNDS

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
GENERAL GOVERNMENT								
(401) COMMISSIONER'S COURT								
10-401-201	SOCIAL SECURITY TAXES	17,736	18,440	20,365	20,365	8,659	20,554	1%
10-401-203	WORKERS COMPENSATION	505	332	600	600	369	600	0%
10-401-205	RETIREMENT	18,429	15,641	18,023	18,023	7,474	17,034	-5%
10-401-206	GROUP HOSPITAL INSURANCE	33,902	34,529	34,656	34,656	17,321	37,776	9%
10-401-207	GUARDIAN INSURANCE	1,517	1,498	1,603	1,603	755	1,603	0%
10-401-530	EDUCATION AND TRAINING	6,194	4,084	8,000	9,000	5,804	8,000	0%
10-401-553	MISCELLANEOUS	-	-	-	-	-	-	0%
10-401-590	SUPPLIES - OFFICE	32	38	250	250	49	250	0%
10-401-599	TRAVEL-HOTEL/MEAL/OOC MILEAGE	9,991	6,003	13,300	12,300	2,966	11,000	-17%
10-401-801	SALARIES-ELECTED OFFICIAL	225,354	229,354	256,854	256,854	111,394	253,355	-1%
10-401-820	LONGEVITY	9,332	8,040	9,360	9,360	4,320	10,320	10%
10-401-821	SALARY SUPPLEMENT	-	-	-	-	-	-	
TOTAL COMMISSIONER'S COURT		322,990	317,959	363,011	363,011	159,110	360,492	-1%

LEON COUNTY, TEXAS
FY 26 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2026
GENERAL FUNDS

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
GENERAL GOVERNMENT								
(403) COUNTY CLERK								
10-403-201	SOCIAL SECURITY TAXES	16,488	17,610	18,404	18,404	8,849	18,152	-1%
10-403-203	WORKERS COMPENSATION	441	368	550	550	192	465	-15%
10-403-204	UNEMPLOYMENT INSURANCE	218	277	349	349	88	280	-20%
10-403-205	RETIREMENT	16,305	13,964	16,287	16,287	7,169	15,044	-8%
10-403-206	GROUP HOSPITAL INSURANCE	42,377	43,303	43,320	43,320	20,208	47,220	9%
10-403-207	GUARDIAN INSURANCE	1,733	1,939	2,004	2,004	916	2,004	0%
10-403-509	COMMUNICATIONS	-	1,514	1,000	1,000	-	2,500	150%
10-403-515	COPIER RENTAL	-	-	-	-	-	-	0%
10-403-523	DATA PROCESSING	9,388	7,435	5,242	5,242	3,034	4,391	-16%
10-403-530	EDUCATION AND TRAINING	125	663	955	1,205	1,126	1,700	78%
10-403-552	MICROFILM EXPENSE	-	-	-	-	-	-	0%
10-403-553	MISCELLANEOUS	-	-	-	-	-	500	100%
10-403-560	POSTAGE	1,874	3,709	3,600	3,600	523	3,750	4%
10-403-590	SUPPLIES - OFFICE	4,187	4,210	5,000	5,000	926	5,000	0%
10-403-599	TRAVEL-HOTEL/MEAL/MILEAGE	455	900	3,760	3,510	419	3,760	0%
10-403-801	SALARIES-ELECTED OFFICIAL	56,338	57,338	60,339	60,339	18,102	63,339	5%
10-403-803	SALARIES - CLERICAL	147,934	151,934	163,935	163,935	92,493	166,225	1%
10-403-813	SALARIES - PART TIME	-	-	-	-	-	-	0%
10-403-820	LONGEVITY	13,900	15,100	16,300	16,300	6,046	7,720	-53%
10-403-822	OVERTIME (OT)/STRAIGHT TIME (ST)	213	-	-	-	-	-	
TOTAL COUNTY CLERK		311,977	320,264	341,045	341,045	160,089	342,050	0%

LEON COUNTY, TEXAS
FY 26 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2026
GENERAL FUNDS

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
GENERAL GOVERNMENT								
(409) NON-DEPARTMENTAL								
10-409-203	WORKERS COMPENSATION	4,184	5,162	120	3,975	3,072	5,200	4233%
10-409-500	ADV/LEGAL NOTICES-SB622 MANDATED	7,338	4,317	4,000	4,000	450	4,000	0%
10-409-501	ADVERTISING/NOTICES	360	-	500	500	-	325	-35%
10-409-502	AUDIT	47,594	45,679	57,000	57,000	-	57,000	0%
10-409-503	AUTOPSY/AMBULANCE MILEAGE	66,334	83,698	80,000	93,000	21,181	80,000	0%
10-409-505	LOBBY EXP - HB 1495	182	-	-	-	-	-	0%
10-409-506	PAUPER H&S 694.002	500	-	-	-	-	-	0%
10-409-508	CENTRAL APPRAISAL DIST.	263,092	267,384	343,578	343,578	169,203	344,584	0%
10-409-509	COMMUNICATIONS	75,471	62,364	80,000	64,000	33,620	80,000	0%
10-409-510	DATA/CMPTR LIC/SUPP/SFTWRE	1,550	3,330	4,000	4,000	3,560	4,000	0%
10-409-513	*CONTINGENCY	140,000	-	625,000	433,787	2,300	625,000	0%
10-409-514	CONTRACTED SERVICES	-	-	-	-	-	-	0%
10-409-515	EOC COUNTY MATCH	90,098	92,095	100,416	100,416	50,208	115,316	15%
10-409-516	911-COUNTY MATCH	26,535	30,062	31,286	31,286	15,644	35,044	12%
10-409-517	DISTRICT ATTORNEY-CO.MATCH	267,250	343,234	372,952	372,952	186,476	409,255	10%
10-409-518	JUVENILE PROB-CO.MATCH	63,947	24,373	69,556	69,556	34,778	77,859	12%
10-409-519	SENIOR NUTRITION-CO.MATCH	86,038	67,843	136,145	136,145	68,072	127,298	-6%
10-409-520	HOG ABATEMENT PROGRAM SUPPLIES	-	95	500	500	-	300	-40%
10-409-525	CONTRIBUTIONS	21,278	26,900	26,300	26,300	4,500	31,300	19%
10-409-527	DUES	8,433	9,849	8,600	8,600	5,600	8,600	0%
10-409-545	INSURANCE & BONDING	202,124	218,419	210,000	264,671	221,293	300,000	43%
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	46,610	144,275	150,000	139,880	18,635	160,000	7%
10-409-553	MISCELLANEOUS	1,563	(934)	2,000	2,195	961	2,000	0%
10-409-555	FERAL HOG PRGRM - DISBURSEMENT	-	8,250	10,000	40,000	16,760	-	-100%
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	10,488	10,524	12,860	12,860	6,430	19,218	49%
10-409-604	ROAD & BRIDGE - CO CONTRIBUTION	-	-	-	-	-	-	0%
10-409-607	TRANSFERS OUT	17,270	111,576	-	-	-	-	0%
10-409-608	CAPITAL PROJECTS - TRANSFER OUT	400,272	177,535	957,364	957,364	707,224	957,364	0%
10-409-609	GRANT - TRANSFERS OUT	10,942	-	-	63,736	63,736	-	0%
10-409-629	TOWER(S) - COUNTY MATCH	24,366	6,366	100,000	100,000	25,000	30,000	-70%
10-409-636	ELECTIONS - CO MATCH	188,565	216,763	267,771	267,771	258,886	170,097	-36%
10-409-645	EMPLOYEE DRUG TESTING	3,597	2,274	2,500	2,500	1,284	2,500	0%
10-409-646	COURTHOUSE SEC-CO MATCH	98,642	125,306	189,196	189,196	94,598	197,608	4%
10-409-647	JP TECH FUND - CO MATCH	38,450	797	2,656	2,656	2,656	-	-100%
10-409-649	LEON CO EXPO/CIVIC CENTER - CO MATCH	-	136,714	-	-	-	231,346	0%
	TOTAL NON-DEPARTMENTAL	2,231,069	2,242,247	3,862,300	3,810,423	2,027,828	4,093,214	6%

LEON COUNTY, TEXAS
FY 26 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2026
GENERAL FUNDS

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
PUBLIC WELFARE								
(410) SOCIAL SERVICES								
10-410-201	SOCIAL SECURITY TAXES	1,724	1,762	1,965	1,965	775	2,015	3%
10-410-203	WORKERS COMPENSATION	102	66	300	300	68	110	-63%
10-410-204	UNEMPLOYMENT INSURANCE	32	38	59	59	11	52	-12%
10-410-205	RETIREMENT	1,688	1,331	1,740	1,740	675	1,700	-2%
10-410-206	GROUP HOSPITAL INSURANCE	-	1,660	1,733	1,733	866	1,889	9%
10-410-207	GUARDIAN INSURANCE	-	77	80	80	40	80	0%
10-410-506	CAPITAL OUTLAY LEASE (INTEREST)	7,030	6,080	1,000	6,100	2,088	1,000	0%
10-410-508	CAPITAL OUTLAY LEASE (PRINCIPAL)	47	997	6,665	1,565	305	6,665	0%
10-410-509	COMMUNICATIONS	8,153	7,752	9,000	9,000	4,385	9,000	0%
10-410-514	CONTRACTED SERVICES	-	-	180	180	-	180	0%
10-410-515	COPIER RENTAL	-	-	-	120	50	-	0%
10-410-536	GAS, OIL & GREASE	4,823	4,041	7,500	7,500	785	7,500	0%
10-410-553	MISCELLANEOUS	70	549	-	-	-	-	0%
10-410-560	POSTAGE	62	81	150	150	56	150	0%
10-410-575	REPAIRS & MAINT - VEHICLE	9,570	3,223	3,500	3,604	1,395	3,000	-14%
10-410-590	SUPPLIES - OFFICE	135	117	390	166	79	390	0%
10-410-599	TRAVEL - HOTEL/MEAL/MILE	-	-	-	-	-	-	0%
10-410-601	UTILITIES	3,881	3,373	3,900	3,900	1,511	3,900	0%
10-410-807	SALARIES	6,843	7,600	8,200	8,200	3,785	8,800	7%
10-410-813	SALARY - PART TIME	16,054	14,487	17,400	17,400	6,300	17,400	0%
10-410-820	LONGEVITY	-	-	92	92	42	140	52%
10-410-822	OVERTIME (OT)/ STRAIGHT TIME (ST)	-	-	-	-	-	-	0%
TOTAL SOCIAL SERVICES		60,213	53,234	63,854	63,854	23,216	63,971	0%

LEON COUNTY, TEXAS
FY 26 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2026
GENERAL FUNDS

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
JUDICIAL								
(412) ADULT PROBATION								
10-412-509	COMMUNICATIONS	-	-	-	26	-	-	0%
10-412-514	CONTRACTED SERVICES	-	-	-	-	-	-	0%
10-412-515	COPIER	1,997	2,038	2,200	1,903	493	2,200	0%
10-412-553	MISCELLANEOUS	-	-	-	-	-	-	0%
10-412-560	POSTAGE	105	116	125	125	90	125	0%
10-412-590	SUPPLIES - OFFICE	1,400	1,553	1,400	1,671	226	1,400	0%
TOTAL ADULT PROBATION		3,501	3,706	3,725	3,725	809	3,725	0%

LEON COUNTY, TEXAS
FY 26 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2026
GENERAL FUNDS

		FYE 23	FYE 24	FYE 25	FYE 25	FYE 25	FYE 26	%
		ACTUAL	ACTUAL	ADOPTED	AMENDED	6 MO	ADOPTED	INC/DEC
PUBLIC WELFARE		12 MONTH	12 MONTH	BUDGET	BUDGET	EXPERIENCE	BUDGET	2025-2026
(413) LEON COUNTY VICTIM SERVICES								
10-413-201	SOCIAL SECURITY TAXES	1,694.58	1,779.89	1,852.00	1,852.00	774.62	1,852	0%
10-413-203	WORKERS COMPENSATION	88.20	40.26	150	150	33.06	93	-38%
10-413-204	UNEMPLOYMENT INSURANCE	31.06	39.02	49	49	10.75	41	-16%
10-413-205	RETIREMENT	1,658.99	1,398.67	1,639.00	1,639.00	621.23	1,535	-6%
10-413-206	GROUP HOSPITAL INSURANCE	-	974.18	-	-	-	-	0%
10-413-509	COMMUNICATIONS	899.91	1,773.00	950	960	585.29	950	0%
10-413-510	DATA/CMPTR/LIC/SUPP/STFWRE	2,561.00	812.50	6,000.00	6,000.00	0	6,000	0%
10-413-530	EDUCATION AND TRAINING	412.50	-	850	840	-256	850	0%
10-413-553	MISCELLANEOUS	-	-	-	-	-	-	0%
10-413-560	POSTAGE	36.56	39.43	75	75	33.33	75	0%
10-413-590	SUPPLIES - OFFICE	184.42	98.00	150	150	-	150	0%
10-413-599	TRAVEL - HOTEL/MEAL/MILEAGE	684.13	472.24	1,100.00	1,100.00	597.74	1,100	0%
10-413-813	SALARIES - PART TIME	22,266.00	22,395.00	24,200.00	24,200.00	10,125.00	24,200	0%
TOTAL LEON COUNTY VICTIM SERVICES		30,517	29,822	37,015	37,015	12,525	36,846	0%

LEON COUNTY, TEXAS
FY 26 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2026
GENERAL FUNDS

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
PUBLIC WELFARE								
(415) KEEP TEXAS BEAUTIFUL								
10-415-553	MISCELLANEOUS	-	50	50	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		-	50	100	100	50	100	0%

LEON COUNTY, TEXAS
FY 26 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2026
GENERAL FUNDS

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
GENERAL GOVERNMENT								
(420) JANITORIAL								
10-420-514	CONTRACTED SERVICES	118,301	118,301	118,301	118,801	59,150	118,301	0%
10-420-553	MISCELLANEOUS	-	-	-	-	-	-	0%
10-420-587	SUPPLIES - JANITORIAL	7,225	10,478	15,000	14,500	4,752	15,000	0%
TOTAL JANITORIAL		125,526	128,778	133,301	133,301	63,903	133,301	0%

LEON COUNTY, TEXAS
FY 26 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2026
GENERAL FUNDS

		FYE 23	FYE 24	FYE 25	FYE 25	FYE 25	FYE 26	%
		ACTUAL	ACTUAL	ADOPTED	AMENDED	6 MO	ADOPTED	INC/DEC
GENERAL GOVERNMENT		12 MONTH	12 MONTH	BUDGET	BUDGET	EXPERIENCE	BUDGET	2025-2026
			(UNAUDITED)					
(426) COUNTY COURT								
10-426-201	SOCIAL SECURITY TAXES	10,480	11,311	11,733	11,733	5,186	13,292	13%
10-426-203	WORKERS COMPENSATION	176	98	300	300	79	186	-38%
10-426-204	UNEMPLOYMENT INSURANCE	57	85	95	95	31	295	211%
10-426-205	RETIREMENT	9,600	8,308	9,442	9,442	3,898	10,116	7%
10-426-206	GROUP HOSPITAL INSURANCE	16,951	17,321	17,328	17,328	8,661	18,888	9%
10-426-207	GUARDIAN INSURANCE	710	702	802	802	354	802	0%
10-426-505	CAPITAL OUTLAY - LEASES	3,978	-	-	-	-	-	0%
10-426-509	COMMUNICATIONS	642	1,397	1,260	1,260	903	1,500	19%
10-426-510	CMPT/SPRPT/SPPLS/LIC/SFTWRE	3,187	2,789	3,300	2,900	1,719	3,300	0%
10-426-515	COPIER RENTAL	1,073	891	1,100	1,248	536	1,100	0%
10-426-523	DATA PROCESSING	-	221	-	-	-	2,739	0%
10-426-530	EDUCATION & TRAINING	669	126	1,000	1,100	-	1,000	0%
10-426-540	SERVICES - PROBATE JUDGE	-	-	150	150	-	150	0%
10-426-547	JUVENILE JUDGE	1,200	1,100	1,200	1,200	600	1,200	0%
10-426-553	MISCELLANEOUS	1,221	3,834	1,600	1,252	1,150	1,900	19%
10-426-558	OUT OF COUNTY PROCESS FEE	-	-	-	-	-	-	0%
10-426-560	POSTAGE	100	39	200	200	33	200	0%
10-426-565	PROFESSIONAL SERVICES	138	1,666	700	1,200	178	700	0%
10-426-581	SERVICES-COURT APPT ATTY	10,400	12,200	8,500	7,700	3,000	8,500	0%
10-426-582	SERVICES-COURT REPORTER	500	500	800	1,100	1,025	1,100	38%
10-426-590	SUPPLIES - OFFICE	1,321	2,573	1,300	1,400	1,166	1,300	0%
10-426-597	VISITING JUDGE EXPENDITURES	2,538	434	400	400	-	400	0%
10-426-599	TRAVEL-HOTEL/MEAL/MILEAGE	1,517	311	2,000	2,200	966	2,000	0%
10-426-600	TRAVEL-MONTHLY ALLOWANCE	11,000	12,000	12,000	12,000	6,000	12,000	0%
10-426-801	SALARIES-ELECTED OFFICIAL	56,338	57,339	60,339	60,339	27,849	63,339	5%
10-426-803	SALARIES - CLERICAL	39,374	42,453	45,453	45,453	20,978	48,453	7%
10-426-812	SALARIES-STATE SUPPLEMENT	25,200	25,200	25,200	25,200	11,631	37,800	50%
10-426-820	LONGEVITY	6,320	6,800	7,280	7,280	3,360	7,760	7%
10-426-822	OVERTIME (OT)/STRAIGHT TIME (ST)	-	473	-	1,700	(86)	1,000	0%
TOTAL COUNTY COURT		204,689	210,171	213,482	214,982	99,215	241,020	13%

LEON COUNTY, TEXAS
FY 26 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2026
GENERAL FUNDS

JUDICIAL		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
(436) 369TH DISTRICT COURT								
10-436-201	SOCIAL SECURITY TAXES	3,339	3,605	5,311	5,311	2,046	4,872	-8%
10-436-203	WORKERS COMPENSATION	176	110	350	350	114	186	-47%
10-436-204	UNEMPLOYMENT INSURANCE	55	70	103	103	21	84	-18%
10-436-205	RETIREMENT	3,254	2,734	4,257	4,257	1,591	3,540	-17%
10-436-206	GROUP HOSPITAL INSURANCE	9,838	10,264	10,552	10,552	3,609	10,322	-2%
10-436-207	GUARDIAN INSURANCE	376	336	437	437	148	425	-3%
10-436-509	COMMUNICATIONS	-	294	575	575	318	575	0%
10-436-523	DATA PROCESSING	1,769	1,221	2,200	2,200	148	2,200	0%
10-436-530	EDUCATION & TRAINING	88	163	300	300	38	300	0%
10-436-547	JUVENILE JUDGE	3,200	1,200	2,700	2,700	1,125	3,200	19%
10-436-553	MISCELLANEOUS	1,017	1,272	1,200	1,275	992	1,500	25%
10-436-560	POSTAGE	250	250	250	250	250	250	0%
10-436-565	PROFESSIONAL SERVICES	2,620	7,228	5,000	5,000	2,440	5,000	0%
10-436-581	SERVICES-COURT APPT ATTY	28,668	42,264	34,400	34,400	21,268	34,400	0%
10-436-582	SERVICES-COURT REPORTER	16,991	3,100	1,300	1,300	400	2,600	100%
10-436-583	SERVICES-DISTRICT JUDGE	1,200	1,200	2,700	2,700	1,125	3,200	19%
10-436-590	SUPPLIES - OFFICE	347	736	750	884	514	750	0%
10-436-597	VISITING JUDGE EXPENDITURES	41	117	250	250	64	250	0%
10-436-598	TRAVEL - COURT REPORTER	-	-	800	800	-	800	0%
10-436-599	TRAVEL-HOTEL/MEAL/MILEAGE	460	605	600	600	131	600	0%
10-436-630	CAPITAL MURDER EXPENSE FUND	-	-	10,000	10,000	-	10,000	0%
10-436-654	CPS/AG COURT EXPENSES	-	1,667	15,000	14,740	-	15,000	0%
10-436-804	SALARIES - CRT REPORTERS	17,185	18,185	21,185	21,185	8,827	24,185	14%
10-436-805	SALARIES - COURT COORDINATOR	21,162	21,662	32,877	32,877	13,904	25,250	-23%
10-436-820	LONGEVITY	1,090	1,210	410	461	460	-	-100%
10-436-822	OVERTIME (OT)/STRAIGHT TIME (ST)	-	-	-	-	-	-	0%
TOTAL 369TH DISTRICT COURT		113,126	119,493	153,507	153,507	59,534	149,489	-3%

**LEON COUNTY, TEXAS
FY 26 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2026
GENERAL FUNDS**

		FYE 23	FYE 24	FYE 25	FYE 25	FYE 25	FYE 26	%
JUDICIAL		ACTUAL	ACTUAL	ADOPTED	AMENDED	6 MO	ADOPTED	
		12 MONTH	12 MONTH	BUDGET	BUDGET	EXPERIENCE	BUDGET	INC/DEC
		(UNAUDITED)						
(437) 87TH DISTRICT COURT								
10-437-201	SOCIAL SECURITY TAXES	2,713	3,452	4,944	4,944	1,803	4,804	-3%
10-437-203	WORKERS COMPENSATION	176	110	350	350	114	186	-47%
10-437-204	UNEMPLOYMENT INSURANCE	43	69	96	96	20	74	-23%
10-437-205	RETIREMENT	2,631	2,675	3,824	3,824	1,471	3,135	-18%
10-437-206	GROUP HOSPITAL INSURANCE	889	1,603	-	-	-	-	0%
10-437-207	GUARDIAN INSURANCE	-	-	-	-	-	-	0%
10-437-509	COMMUNICATIONS	-	294	575	575	318	575	0%
10-437-523	DATA PROCESSING	1,769	1,221	2,000	2,000	148	2,000	0%
10-437-530	EDUCATION & TRAINING	222	408	-	300	38	-	0%
10-437-547	JUVENILE JUDGE	1,200	1,200	2,700	2,700	1,125	3,200	19%
10-437-553	MISCELLANEOUS	1,489	1,242	1,400	1,109	992	1,700	21%
10-437-560	POSTAGE	250	250	250	250	250	250	0%
10-437-565	PROFESSIONAL SERVICES	13,834	4,346	5,300	5,300	1,152	5,300	0%
10-437-581	SERVICES-COURT APPT ATTY	31,509	70,984	32,600	32,600	21,014	32,600	0%
10-437-582	SERVICES-COURT REPORTER	9,418	7,697	2,600	6,213	4,878	7,800	200%
10-437-583	SERVICES-DISTRICT JUDGE	3,200	1,200	2,700	2,700	1,125	3,200	19%
10-437-590	SUPPLIES - OFFICE	634	736	750	884	514	750	0%
10-437-597	VISITING JUDGE EXPENDITURES	115	172	250	250	-	250	0%
10-437-598	TRAVEL-COURT REPORTER	1,708	800	800	800	-	800	0%
10-437-599	TRAVEL-HOTEL/MEAL/MILEAGE	311	605	600	600	131	600	0%
10-437-630	CAPITAL MURDER EXPENSE FUND	92,736	32,967	10,000	10,000	400	10,000	0%
10-437-654	CPS/AG COURT EXPENSES	7,017	9,614	15,000	14,806	627	15,000	0%
10-437-804	SALARIES - CRT REPORTER	8,991	16,994	17,794	14,181	6,957	17,794	0%
10-437-805	SALARIES - COURT COORDINATOR	21,162	21,662	32,877	32,877	13,900	25,250	-23%
10-437-820	LONGEVITY	1,090	1,210	410	461	460	-	-100%
10-437-821	SALARY SUPPLEMENT	-	-	-	-	-	-	0%
10-437-822	OVERTIME (OT)/STRAIGHT TIME (ST)	-	-	-	-	-	-	0%
TOTAL 87TH DISTRICT COURT		203,109	181,513	137,820	137,820	57,438	135,268	-2%

LEON COUNTY, TEXAS
FY 26 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2026
GENERAL FUNDS

JUDICIAL		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
(438) 278TH DISTRICT COURT								
10-438-201	SOCIAL SECURITY TAXES	1,821	1,385	2,139	2,139	642	2,254	5%
10-438-203	WORKERS COMPENSATION	88	55	250	250	57	93	-63%
10-438-204	UNEMPLOYMENT INSURANCE	27	25	30	30	7	26	-13%
10-438-205	RETIREMENT	1,781	1,083	1,358	1,358	526	1,367	1%
10-438-520	COURT COORDINATOR	30,898	31,380	36,815	36,815	6,273	36,815	0%
10-438-523	DATA PROCESSING	913	433	2,000	2,000	148	2,000	0%
10-438-530	EDUCATION & TRAINING	-	-	500	500	-	500	0%
10-438-547	JUVENILE JUDGE	1,200	1,200	2,700	2,700	1,140	3,200	19%
10-438-553	MISCELLANEOUS	631	1,927	1,600	1,600	992	1,900	19%
10-438-565	PROFESSIONAL SERVICES	3,979	9,615	3,000	3,000	951	3,000	0%
10-438-581	SERVICES-COURT APPT ATTY	23,556	71,646	27,785	27,785	10,873	27,785	0%
10-438-582	SERVICES-COURT REPORTER	2,957	3,115	4,600	4,600	650	4,600	0%
10-438-583	SERVICES-DISTRICT JUDGE	3,200	1,200	2,700	2,700	1,140	3,200	19%
10-438-590	SUPPLIES - OFFICE	80	-	300	300	117	300	0%
10-438-597	VISITING JUDGE EXPENDITURES	-	679	300	300	176	300	0%
10-438-598	TRAVEL-CRT RPRTR/CRT CRDNTR	1,187	832	1,000	1,000	579	1,000	0%
10-438-599	TRAVEL-HOTEL/MEAL/MILEAGE	-	-	500	500	-	500	0%
10-438-630	CAPITAL MURDER EXPENSE FUND	-	-	10,000	10,000	-	10,000	0%
10-438-654	CPS/AG COURT EXPENSES	2,374	4,798	9,000	9,000	4,569	9,000	0%
10-438-804	SALARIES - CRT REPORTER	19,702	14,035	14,658	14,658	6,107	15,165	3%
10-438-820	LONGEVITY	-	-	-	-	-	-	0%
10-438-821	SALARY SUPPLEMENT	-	-	-	-	-	-	0%
TOTAL 278TH DISTRICT COURT		94,395	143,409	121,235	121,235	34,945	123,005	1%

LEON COUNTY, TEXAS
FY 26 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2026
GENERAL FUNDS

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
JUDICIAL								
(439) COURT ADMINISTRATION								
10-439-426	CNTY COURT JUROR EXPENSE	96	307	500	500	-	200	-60%
10-439-436	369TH JUROR EXPENSE	7,077	26,647	15,000	17,000	13,784	15,950	6%
10-439-437	87TH JUROR EXPENSE	12,347	9,519	15,000	15,000	6,962	15,950	6%
10-439-438	278TH JUROR EXPENSE	4,883	17,309	15,000	13,000	2,074	15,950	6%
10-439-461	JP 1 JUROR EXPENSE	210	551	450	450	-	250	-44%
10-439-462	JP 2 JUROR EXPENSE	-	551	450	450	-	250	-44%
10-439-464	JP 4 JUROR EXPENSE	-	551	450	450	-	250	-44%
10-439-553	JUROR MISC	-	-	-	-	-	-	0%
10-439-560	JUROR POSTAGE/MTR LSE	6,480	7,507	8,000	8,000	134	8,000	0%
10-439-590	JUROR SUPPLIES	1,429	3,018	5,300	5,300	-	3,350	-37%
TOTAL COURT ADMINISTRATION		32,522	65,961	60,150	60,150	22,954	60,150	0%

LEON COUNTY, TEXAS
FY 26 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2026
GENERAL FUNDS

JUDICIAL		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
(440) BOND SUPERVISION								
10-440-201	SOCIAL SECURITY TAXES	-	-	3,328	3,328	1,190	3,678	11%
10-440-203	WORKERS COMPENSATION	-	-	250	250	175	400	60%
10-440-204	UNEMPLOYMENT INSURANCE	-	-	87	87	9	82	-6%
10-440-205	RETIREMENT	-	-	2,945	2,945	988	3,048	3%
10-440-206	GROUP HOSPITAL INSURANCE	-	-	8,664	8,664	2,887	9,444	9%
10-440-207	GUARDIAN INSURANCE	-	-	401	401	134	401	0%
10-440-504	CAPITAL OUTLAY	-	-	-	2,000	1,919	2,500	100%
10-440-509	COMMUNICATIONS	-	-	-	1,000	67	1,000	100%
10-440-523	DATA PROCESSING	-	-	-	8,000	6,700	6,700	100%
10-440-530	EDUCATION & TRAINING	-	-	-	500	-	500	100%
10-440-553	MISCELLANEOUS	-	-	22,000	3,863	-	5,000	-77%
10-440-560	POSTAGE	-	-	-	-	-	-	100%
10-440-590	SUPPLIES - OFFICE	-	-	-	4,500	1,369	4,000	100%
10-440-599	TRAVEL-HOTEL/MEAL/MILEAGE	-	-	-	761	15,058	-	0%
10-440-803	SALARIES - CLERICAL	-	-	43,500	43,500	464	46,500	100%
10-440-820	LONGEVITY	-	-	-	1,340	37	1,580	100%
10-440-822	OVERTIME	-	-	-	37	-	-	100%
	TOTAL BOND SUPERVISION	-	-	81,175	81,176	30,995	84,833	5%

LEON COUNTY, TEXAS
FY 26 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2026
GENERAL FUNDS

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
GENERAL GOVERNMENT								
(450) DISTRICT CLERK								
10-450-201	SOCIAL SECURITY TAXES	9,251	9,778	11,547	11,547	5,103	12,299	7%
10-450-203	WORKERS COMPENSATION	285	166	450	450	171	279	-38%
10-450-204	UNEMPLOYMENT INSURANCE	85	110	170	170	38	155	-9%
10-450-205	RETIREMENT	9,243	7,762	10,218	10,218	4,155	10,193	0%
10-450-206	GROUP HOSPITAL INSURANCE	22,249	18,043	25,992	25,992	8,661	27,552	6%
10-450-207	GUARDIAN INSURANCE	1,052	913	1,202	1,202	377	1,275	6%
10-450-504	CAPITAL OUTLAY	-	-	-	-	-	-	0%
10-450-509	COMMUNICATIONS	-	865	-	-	-	-	0%
10-450-515	COPIER RENTAL	5,108	1,165	4,200	4,200	-	-	-100%
10-450-523	DATA PROCESSING	11,185	8,481	5,150	5,150	3,420	5,150	0%
10-450-527	FILE STORAGE FEES	1,848	255	1,800	1,800	-	-	-100%
10-450-530	EDUCATION & TRAINING	977	1,426	2,000	2,000	313	2,000	0%
10-450-552	MICROFILM EXPENSE	-	-	-	-	-	-	0%
10-450-553	MISCELLANEOUS	164	137	200	200	84	200	0%
10-450-560	POSTAGE	354	1,365	2,250	2,250	224	2,250	0%
10-450-590	SUPPLIES - OFFICE	5,015	5,261	3,800	4,300	741	4,000	5%
10-450-599	TRAVEL-HOTEL/MEAL/MILEAGE	(191)	864	2,500	2,000	(278)	2,500	0%
10-450-654	CPS/AG COURT EXPENSES	-	-	-	-	-	-	0%
10-450-801	SALARIES-ELECTED OFFICIAL	56,338	57,339	60,339	60,339	27,849	63,339	5%
10-450-803	SALARIES - CLERICAL	59,347	62,260	83,436	83,436	36,480	89,435	7%
10-450-813	SALARIES - PART TIME	-	-	-	-	-	-	100%
10-450-820	LONGEVITY	6,789	6,680	7,160	7,160	3,305	8,000	12%
10-450-821	SALARY SUPPLEMENT	-	-	-	-	-	-	0%
10-450-822	OVERTIME	-	-	-	-	-	-	0%
TOTAL DISTRICT ATTORNEY		189,100	182,868	222,414	222,414	90,642	228,627	3%

LEON COUNTY, TEXAS
FY 26 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2026
GENERAL FUNDS

JUDICIAL		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
(461) JUSTICE OF THE PEACE PCT #1								
10-461-201	SOCIAL SECURITY TAXES	7,450	7,787	8,083	8,083	3,671	9,114	13%
10-461-203	WORKERS COMPENSATION	176	110	350	350	114	186	-47%
10-461-204	UNEMPLOYMENT INSURANCE	49	63	80	80	19	74	-8%
10-461-205	RETIREMENT	7,008	5,851	6,814	6,814	2,852	6,793	0%
10-461-206	GROUP HOSPITAL INSURANCE	16,951	17,321	17,328	17,328	8,661	18,368	6%
10-461-207	GUARDIAN INSURANCE	802	802	802	802	401	850	6%
10-461-505	CAPITAL OUTLAY - LEASES	6,445	-	-	-	-	-	0%
10-461-509	COMMUNICATIONS	-	2,853	3,300	3,300	1,576	3,300	0%
10-461-515	COPIER RENTAL	-	1,082	1,800	1,854	773	1,800	0%
10-461-532	DATA PROCESSING	-	8,455	7,500	7,500	6,758	871	-88%
10-461-530	EDUCATION & TRAINING	735	839	1,000	1,000	370	1,000	0%
10-461-553	MISCELLANEOUS	-	28	4,750	4,750	704	2,000	-58%
10-461-555	CABLE	345	402	450	450	247	500	11%
10-461-560	POSTAGE	452	421	850	850	84	1,000	18%
10-461-565	PROF SRVCS - INTERPRETER	-	-	100	100	-	100	0%
10-461-590	SUPPLIES - OFFICE	1,320	746	1,920	1,866	398	2,100	9%
10-461-599	TRAVEL-HOTEL/MEAL/MILEAGE	1,611	165	2,000	2,000	1,142	2,000	0%
10-461-600	TRAVEL-MONTHLY ALLOWANCE	5,000	5,000	5,000	5,000	2,083	12,000	140%
10-461-601	UTILITIES	2,288	2,214	1,800	1,800	1,134	1,800	0%
10-461-801	SALARIES-ELECTED OFFICIAL	56,338	57,339	60,339	60,339	27,849	63,339	5%
10-461-803	SALARIES - CLERICAL	34,675	35,675	38,675	38,675	17,850	41,675	8%
10-461-820	LONGEVITY	2,538	980	1,640	1,640	757	2,120	29%
10-461-822	OVERTIME	-	-	-	-	-	-	0%
TOTAL JUSTICE OF THE PEACE PCT #1		144,183	148,131	164,581	164,581	77,441	170,990	4%

**LEON COUNTY, TEXAS
FY 26 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2026
GENERAL FUNDS**

		FYE 23	FYE 24	FYE 25	FYE 25	FYE 25	FYE 26	%
		ACTUAL	ACTUAL	ADOPTED	AMENDED	6 MO	ADOPTED	
JUDICIAL		12 MONTH	12 MONTH	BUDGET	BUDGET	EXPERIENCE	BUDGET	INC/DEC
		(UNAUDITED)						
{462} JUSTICE OF THE PEACE PCT #2								
10-462-201	SOCIAL SECURITY TAXES	9,734	9,447	12,213	12,213	4,293	12,348	1%
10-462-203	WORKERS COMPENSATION	265	166	450	450	171	279	-38%
10-462-204	UNEMPLOYMENT INSURANCE	107	141	179	179	43	138	-23%
10-462-205	RETIREMENT	10,313	8,979	10,470	10,470	4,102	9,473	-10%
10-462-206	GROUP HOSPITAL INSURANCE	21,906	25,982	25,992	25,992	11,187	27,552	6%
10-462-207	GUARDIAN INSURANCE	1,022	1,202	-	1,203	518	1,275	100%
10-462-509	COMMUNICATIONS	-	1,269	3,780	3,280	530	3,780	0%
10-462-515	COPIER RENTAL	-	1,103	1,800	1,800	744	1,800	0%
10-462-523	DATA PROCESSING	-	8,784	7,500	7,500	6,806	871	-88%
10-462-530	EDUCATION & TRAINING	702	432	1,350	1,350	374	1,350	0%
10-462-553	MISCELLANEOUS	201	335	250	250	150	250	0%
10-462-560	POSTAGE	485	456	850	850	558	1,000	18%
10-462-565	PROF SRVCS - INTERPRETER	-	-	150	150	-	150	0%
10-462-590	SUPPLIES - OFFICE	1,720	978	2,000	2,681	7	2,600	30%
10-462-599	TRAVEL-HOTEL/MEAL/MILEAGE	1,697	882	2,650	2,469	921	2,650	0%
10-462-600	TRAVEL-MONTHLY ALLOWANCE	5,000	5,000	5,000	5,000	2,083	12,000	140%
10-462-801	SALARIES-ELECTED OFFICIAL	55,293	57,339	60,339	60,339	27,849	63,339	5%
10-462-803	SALARIES - CLERICAL	70,179	75,181	81,722	81,722	34,422	80,270	-2%
10-462-820	LONGEVITY	12,261	11,720	12,580	12,580	4,969	5,800	-54%
10-462-821	SALARY SUPPLEMENT	-	-	-	-	-	-	0%
10-462-822	OVERTIME	-	-	-	-	-	-	0%
TOTAL JUSTICE OF THE PEACE PCT #2		190,885	209,396	229,275	230,478	99,726	226,925	-1%

LEON COUNTY, TEXAS
FY 26 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2026
GENERAL FUNDS

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
JUDICIAL								
(464) JUSTICE OF THE PEACE PCT #4								
10-464-201	SOCIAL SECURITY TAXES	5,578	7,537	8,250	8,250	3,737	9,281	12%
10-464-203	WORKERS COMPENSATION	176	110	250	250	114	186	-26%
10-464-204	UNEMPLOYMENT INSURANCE	14	53	78	78	18	72	-8%
10-464-205	RETIREMENT	5,202	5,665	6,962	6,962	2,914	6,931	0%
10-464-206	GROUP HOSPITAL INSURANCE	8,475	16,960	17,328	17,328	8,661	18,368	6%
10-464-207	GUARDIAN INSURANCE	336	514	802	802	248	850	6%
10-464-509	COMMUNICATIONS	1,740	6,719	8,000	8,000	3,362	8,000	0%
10-464-515	COPIER RENTAL	-	(646)	-	-	-	-	
10-464-523	DATA PROCESSING	-	7,724	7,500	7,500	6,719	7,500	100%
10-464-530	EDUCATION & TRAINING	53	176	1,500	1,500	53	2,000	33%
10-464-553	MISCELLANEOUS	211	-	38,300	38,300	-	2,000	-95%
10-464-560	POSTAGE	107	116	1,000	1,000	119	1,000	0%
10-464-565	PROF SRVCS - INTERPRETER	-	-	100	100	-	100	0%
10-464-590	SUPPLIES - OFFICE	1,357	431	1,500	1,500	80	2,000	33%
10-464-599	TRAVEL-HOTEL/MEAL	-	-	1,000	1,000	-	1,000	0%
10-464-600	TRAVEL-MONTHLY ALLOWANCE	5,000	5,000	5,000	5,000	2,083	12,000	140%
10-464-801	SALARIES-ELECTED OFFICIAL	56,338	57,339	60,339	60,339	27,849	63,339	5%
10-464-803	SALARIES - CLERICAL	-	31,114	38,500	38,500	17,769	41,500	8%
10-464-813	SALARIES-PART TIME CLERICAL	10,104	-	-	-	-	-	0%
10-464-820	LONGEVITY	3,280	3,520	4,000	4,000	1,846	4,480	100%
10-464-822	OVERTIME	-	-	-	-	-	-	0%
TOTAL JUSTICE OF THE PEACE PCT #4		97,972	142,331	200,409	200,409	75,571	180,607	-10%

LEON COUNTY, TEXAS
FY 26 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2026
GENERAL FUNDS

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
LEGAL								
(475) COUNTY ATTORNEY								
10-475-201	SOCIAL SECURITY TAXES	12,591	13,274	13,942	13,942	6,127	16,489	18%
10-475-203	WORKERS COMPENSATION	134	63	250	250	152	227	-9%
10-475-204	UNEMPLOYMENT INSURANCE	71	72	86	86	22	79	-8%
10-475-205	RETIREMENT	12,436	10,520	12,338	12,338	4,966	13,665	11%
10-475-206	GROUP HOSPITAL INSURANCE	16,951	17,321	17,328	17,328	8,661	18,368	6%
10-475-207	GUARDIAN INSURANCE	802	802	802	802	401	850	6%
10-475-505	CAPITAL OUTLAY - LEASES	12,107	-	-	-	-	-	0%
10-475-509	COMMUNICATIONS	1,824	1,868	2,200	2,200	1,171	2,200	0%
10-475-515	COPIER RENTAL	3,017	3,441	4,000	3,261	1,353	3,500	-13%
10-475-523	DATA PROCESSING	45,644	53,984	55,080	54,858	43,252	60,080	9%
10-475-530	EDUCATION AND TRAINING	1,398	2,124	1,500	1,500	175	2,000	33%
10-475-553	MISCELLANEOUS	185	217	300	679	312	300	0%
10-475-560	POSTAGE	314	289	750	600	168	750	0%
10-475-590	SUPPLIES - OFFICE	1,493	1,034	1,500	2,233	1,121	1,500	0%
10-475-599	TRAVEL-HOTEL/MEAL/MILEAGE	1,177	1,853	2,500	2,500	-	3,000	20%
10-475-801	SALARIES-ELECTED OFFICIAL	56,338	57,339	60,339	60,339	27,849	63,339	5%
10-475-803	SALARIES - CLERICAL	37,388	38,388	41,388	41,388	19,102	44,388	7%
10-475-812	SALARIES-STATE SUPPLEMENT	2,560	70,000	77,000	77,000	32,308	96,250	25%
10-475-820	LONGEVITY	-	3,040	3,520	3,520	1,625	4,560	30%
10-475-821	SALARY SUPPLEMENT	-	-	-	-	-	-	0%
10-475-822	OVERTIME	-	-	-	-	-	-	0%
TOTAL COUNTY ATTORNEY		276,428	275,627	294,823	294,823	148,763	331,545	12%

**LEON COUNTY, TEXAS
FY 26 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2026
GENERAL FUNDS**

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
GENERAL GOVERNMENT								
(495) COUNTY AUDITOR								
10-495-201	SOCIAL SECURITY TAXES	13,922	16,648	16,349	16,349	7,273	18,057	10%
10-495-203	WORKERS COMPENSATION	353	221	500	500	228	372	-26%
10-495-204	UNEMPLOYMENT INSURANCE	261	376	428	428	103	401	-6%
10-495-205	RETIREMENT	13,906	13,442	14,469	14,469	6,057	14,965	3%
10-495-206	GROUP HOSPITAL INSURANCE	25,963	36,086	34,656	34,656	17,321	37,776	9%
10-495-207	GUARDIAN INSURANCE	1,162	1,513	1,603	1,603	694	1,603	0%
10-495-509	COMMUNICATIONS	3,086	2,383	4,210	4,210	1,767	4,000	-5%
10-495-515	COPIER RENTAL	2,460	2,336	2,550	2,550	872	2,500	-2%
10-495-523	DATA PROCESSING	24,724	32,638	37,886	37,886	32,726	37,886	0%
10-495-530	EDUCATION & TRAINING	4,147	5,444	7,300	7,300	3,554	5,500	-25%
10-495-553	MISCELLANEOUS	2,906	2,438	5,550	5,550	272	2,000	-64%
10-495-560	POSTAGE	49	132	200	200	80	200	0%
10-495-590	SUPPLIES - OFFICE	2,873	2,336	2,880	2,869	918	2,500	-13%
10-495-599	TRAVEL-HOTEL/MEAL/MILEAGE	2,037	3,590	5,550	5,550	2,777	4,750	-14%
10-495-802	SALARIES - APPOINTED	71,064	73,024	76,024	76,024	35,088	79,024	4%
10-495-807	SALARIES - ADMINISTRATIVE	107,832	138,555	131,823	131,823	60,846	145,016	10%
10-495-813	SALARIES PART-TIME	2,235	-	-	-	-	5,000	100%
10-495-820	LONGEVITY	6,400	6,271	5,860	5,860	2,705	7,000	19%
10-495-821	SALARY SUPPLEMENT	-	-	-	-	-	-	0%
10-495-822	OVERTIME	168	15	-	11	11	-	0%
TOTAL COUNTY AUDITOR		285,548	337,445	347,838	347,838	173,290	368,550	6%

LEON COUNTY, TEXAS
FY 26 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2026
GENERAL FUNDS

		FYE 23	FYE 24	FYE 25	FYE 25	FYE 25	FYE 26	%
		ACTUAL	ACTUAL	ADOPTED	AMENDED	6 MO	ADOPTED	
GENERAL GOVERNMENT		12 MONTH	12 MONTH	BUDGET	BUDGET	EXPERIENCE	BUDGET	INC/DEC
		(UNAUDITED)						
(497) COUNTY TREASURER								
10-497-201	SOCIAL SECURITY TAXES	7,873	8,477	10,452	10,452	4,246	10,918	4%
10-497-203	WORKERS COMPENSATION	265	166	400	400	171	279	-30%
10-497-204	UNEMPLOYMENT INSURANCE	80	99	146	146	31	129	-12%
10-497-205	RETIREMENT	8,770	7,373	9,250	9,250	3,633	9,049	-2%
10-497-206	GROUP HOSPITAL INSURANCE	16,247	15,156	17,328	17,328	8,661	18,888	9%
10-497-207	GUARDIAN INSURANCE	768	701	802	802	401	801	0%
10-497-509	COMMUNICATIONS	1,970	1,941	2,050	2,054	1,449	2,050	0%
10-497-515	COPIER RENTAL	733	733	740	740	305	740	0%
10-497-523	DATA PROCESSING	22,778	23,459	27,294	27,294	21,733	27,294	0%
10-497-530	EDUCATION & TRAINING	748	585	725	725	385	725	0%
10-497-553	MISCELLANEOUS	258	682	850	1,500	133	1,500	76%
10-497-560	POSTAGE	3,957	4,545	5,500	4,846	119	2,500	-55%
10-497-590	SUPPLIES - OFFICE	5,852	1,863	5,000	5,000	565	4,000	-20%
10-497-599	TRAVEL-HOTEL/MEAL/MILEAGE	388	999	1,400	1,400	-	1,400	0%
10-497-655	HUMAN RESOURCES	3,376	4,281	4,900	4,900	2,470	4,900	0%
10-497-801	SALARIES-ELECTED OFFICIAL	56,338	57,339	60,339	60,339	27,849	63,339	5%
10-497-803	SALARIES - CLERICAL	35,406	30,376	42,985	42,985	18,000	45,400	6%
10-497-813	SALARIES - PART TIME	21,588	27,438	30,000	30,000	11,808	30,000	0%
10-497-820	LONGEVITY	2,849	3,180	3,300	3,300	1,523	3,880	18%
10-497-821	SALARY SUPPLEMENT	-	-	-	-	-	-	0%
10-497-822	OVERTIME	15	-	-	-	-	-	0%
		0%						
TOTAL COUNTY TREASURER		190,258	189,390	223,461	223,461	103,482	227,792	2%

LEON COUNTY, TEXAS
FY 26 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2026
GENERAL FUNDS

		FYE 23	FYE 24	FYE 25	FYE 25	FYE 25	FYE 26	%
		ACTUAL	ACTUAL	ADOPTED	AMENDED	6 MO	ADOPTED	INC/DEC
		12 MONTH	12 MONTH	BUDGET	BUDGET	EXPERIENCE	BUDGET	2025-2026
			(UNAUDITED)					
GENERAL GOVERNMENT								
(499) TAX ASSESSOR-COLLECTOR								
10-499-201	SOCIAL SECURITY TAXES	15,686	15,376	18,300	18,300	7,657	19,005	4%
10-499-203	WORKERS COMPENSATION	529	331	850	850	341	558	-34%
10-499-204	UNEMPLOYMENT INSURANCE	228	296	350	350	85	314	-10%
10-499-205	RETIREMENT	16,652	13,448	15,958	15,958	6,522	15,751	-1%
10-499-206	GROUP HOSPITAL INSURANCE	33,928	38,251	43,320	43,320	20,930	47,220	9%
10-499-207	GUARDIAN INSURANCE	1,603	1,778	2,004	2,004	924	2,004	0%
10-499-509	COMMUNICATIONS	1,538	2,510	1,500	1,741	1,545	1,500	0%
10-499-515	COPIER RENTAL	2,832	2,831	2,900	2,900	1,180	2,900	0%
10-499-530	EDUCATION AND TRAINING	619	730	1,400	1,400	388	2,500	79%
10-499-553	MISCELLANEOUS	-	883	-	495	-	-	0%
10-499-560	POSTAGE	1,357	5,556	12,000	10,869	3,125	12,000	0%
10-499-565	PROFESSIONAL SERVICES	67,771	88,643	92,500	101,827	79,972	117,000	26%
10-499-590	SUPPLIES - OFFICE	3,999	5,384	4,000	4,376	2,048	4,000	0%
10-499-599	TRAVEL-HOTEL/MEAL/MILEAGE	2,378	545	2,500	3,019	867	3,500	40%
10-499-801	SALARIES-ELECTED OFFICIAL	56,338	55,133	60,339	60,339	27,849	63,339	5%
10-499-803	SALARIES - CLERICAL	143,600	138,173	153,480	153,480	67,161	160,820	5%
10-499-813	SALARIES - PART TIME	18,684	20,859	21,112	21,112	11,169	21,112	0%
10-499-820	LONGEVITY	4,548	1,869	780	780	360	2,000	156%
10-499-822	OVERTIME	-	60	-	-	-	-	0%
TOTAL TAX ASSESSOR-COLLECTOR		372,292	392,657	433,293	443,120	232,121	475,523	10%

LEON COUNTY, TEXAS
FY 26 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2026
GENERAL FUNDS

		FYE 23	FYE 24	FYE 25	FYE 25	FYE 25	FYE 26	%
		ACTUAL	ACTUAL	ADOPTED	AMENDED	6 MO	ADOPTED	INC/DEC
GENERAL GOVERNMENT		12 MONTH	12 MONTH	BUDGET	BUDGET	EXPERIENCE	BUDGET	2025-2026
			(UNAUDITED)					
(510) COUNTY COURTHOUSE & BUILDINGS								
10-510-201	SOCIAL SECURITY TAXES	5,743	6,690	7,325	7,325	3,324	7,820	7%
10-510-203	WORKERS COMPENSATION	2,408	1,453	2,800	2,800	1,321	1,800	-36%
10-510-204	UNEMPLOYMENT INSURANCE	105	3,056	192	192	45	174	-9%
10-510-205	RETIREMENT	5,636	5,260	6,482	6,482	2,672	6,481	0%
10-510-206	GROUP HOSPITAL INSURANCE	14,135	17,321	17,328	17,328	8,661	18,888	9%
10-510-207	GUARDIAN INSURANCE	665	737	802	802	368	801	0%
10-510-504	CAPITAL OUTLAY	-	-	-	-	-	20,000	0%
10-510-506	CAPITAL OUTLAY - LAND	-	-	100,000	98,000	5,000	100,000	0%
10-510-509	COMMUNICATIONS	1,346	1,493	1,500	1,946	820	1,500	0%
10-510-510	CMPTR SPPRT/SPPLS/LIC/SFTWRE	4,191	8,615	10,640	10,640	8,469	80,640	658%
10-510-523	DATA PROCESSING	220,153	258,998	275,000	273,000	253,800	300,000	9%
10-510-536	GAS, OIL & GREASE	3,278	3,265	3,000	3,000	1,233	3,000	0%
10-510-553	MISCELLANEOUS	571	3,690	1,400	1,354	860	1,400	0%
10-510-569	REPAIRS & MAINTENANCE - C/H & BLDGS	79,071	52,482	65,000	65,850	41,559	50,000	-23%
10-510-571	REPAIRS & MAINT - EQUIP	1,431	194	250	250	86	250	0%
10-510-573	REPAIRS & MAINT.- GROUNDS	3,473	10,085	5,000	5,000	212	5,000	0%
10-510-575	REPAIRS & MAINT - VEH	105	2,073	1,000	1,750	847	1,800	80%
10-510-601	UTILITIES	74,980	90,059	75,000	75,000	39,487	90,000	20%
10-510-811	SALARIES	72,863	81,122	91,342	91,342	42,158	97,342	7%
10-510-820	LONGEVITY	1,790	1,880	2,420	2,420	1,117	2,900	20%
10-510-821	SALARY SUPPLEMENT	-	-	-	-	-	-	0%
10-510-822	OVERTIME	988	1,726	1,985	3,985	276	1,985	0%
TOTAL CO. COURTHOUSE & BUILDINGS		492,933	550,200	668,466	668,466	412,316	791,781	18%

LEON COUNTY, TEXAS
FY 26 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2026

		GENERAL FUNDS						
		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
PUBLIC SAFETY								
(512) JAIL								
10-512-201	SOCIAL SECURITY TAXES	146,818	38,751	14,487	36,387	16,918	47,901	231%
10-512-203	WORKERS COMPENSATION	41,237	9,679	16,000	16,000	9,504	14,310	-11%
10-512-204	UNEMPLOYMENT INSURANCE	2,616	782	1,221	1,221	276	1,065	-13%
10-512-205	RETIREMENT	145,457	31,705	41,140	41,140	13,466	39,698	-4%
10-512-206	GROUP HOSPITAL INSURANCE	284,320	74,020	103,968	103,968	31,530	113,328	9%
10-512-207	GUARDIAN INSURANCE	14,125	3,726	4,810	4,810	1,590	4,810	0%
10-512-504	CAPITAL OUTLAY	77,570	54,640	12,714	45,154	1,139.60-	-	-100%
10-512-505	CAPITAL OUTLAY - LEASES	215,981	-	-	-	-	-	0%
10-512-506	CAPITAL OUTLAY LEASE (INTEREST)	131,288	-	-	-	-	-	0%
10-512-508	CAPITAL OUTLAY LEASE (PRINCIPAL)	5,933	-	-	-	-	-	0%
10-512-509	COMMUNICATIONS	50,046	12,654	24,000	19,000	8,392	24,000	0%
10-512-510	CMPTR SPRT/SPPLS/LIC/SFTWRE	91,099	23,384	106,500	67,500	8,777	67,500	-37%
10-512-515	COPIER RENTAL	8,244	4,037	9,200	9,200	4,733	9,200	0%
10-512-534	FOOD	179,895	171,747	120,000	120,000	75,029	160,000	33%
10-512-536	GAS, OIL & GREASE	118,021	10,330	10,000	10,660	3,945	10,000	0%
10-512-544	INMATE HEALTH CARE	124,667	118,380	133,900	133,900	69,931	140,000	5%
10-512-549	(LEOSE)EDUCATION/TRAINING	11,154	980	7,000	3,300	969	2,500	-64%
10-512-550	NEW HIRE/EMPL EXAMS	2,931	1,966	2,500	2,500	480	2,500	0%
10-512-553	MISCELLANEOUS	8,880	402	-	440	180	-	0%
10-512-560	POSTAGE	1,135	109	170	170	80	170	0%
10-512-564	PRISONER TRANSPORT	-	4,845	4,000	5,500	5,014	4,000	0%
10-512-570	REPAIRS & MAINT-BUILDINGS	50,542	24,280	24,000	27,900	13,058	24,000	0%
10-512-571	REPAIRS & MAINT-EQUIPMENT	846	26,464	5,000	8,300	7,054	7,000	40%
10-512-573	REPAIRS & MAINT-GROUNDS	741	768	5,700	2,850	162	3,700	-35%
10-512-575	REPAIRS & MAINT-VEHICLES	34,127	257	5,000	5,000	2,475	5,000	0%
10-512-584	STAFF UNIFORMS	3,765	-	3,500	1,900	705	1,900	-46%
10-512-585	SUPPLIES - INMATE	5,465	4,431	5,500	5,400	546	5,400	-2%
10-512-586	SUPPLIES - JAIL	27,283	13,331	13,000	14,700	6,607	13,000	0%
10-512-588	SUPPLIES - KITCHEN	17,269	11,009	5,000	5,000	3,316	5,000	0%
10-512-590	SUPPLIES - OFFICE	13,418	1,026	2,000	2,300	164	2,000	0%
10-512-591	SUPPLIES - PATROL - SEE FUND 10-515	2,290	-	-	-	-	-	0%
10-512-595	TIRES & TUBES	16,575	-	5,000	3,000	25	3,500	-30%
10-512-599	TRAVEL-HOTEL/MEAL/MILEAGE	10,165	2,724	3,500	1,900	208	3,500	0%
10-512-600	TRAVEL - MONTHLY ALLOWANCE - SEE FU	14,400	-	-	-	-	-	0%
10-512-601	UTILITIES	61,980	58,860	65,000	65,000	18,236	63,500	-2%
10-512-644	ESTRAY EXPENSE - SEE FUND 10-515	19,234	-	-	-	-	-	0%
10-512-657	OUT-OF-CNTY HOUSING (INMATES)	51,389	104,088	90,000	90,000	14,325	60,250	-33%
10-512-801	SALARIES-ELECTED OFFICIAL-SEE FUND 1C	56,338	-	-	-	-	-	0%
10-512-803	SALARIES - CLERICAL - SEE FUND 10-515	84,342	-	-	-	-	-	0%
10-512-805	SALARIES - DEPUTIES-SEE FUND 10-515	674,389	-	-	-	-	-	0%
10-512-806	SALARIES - DISPATCHERS - SEE FUND 10-5	313,667	-	-	-	-	-	0%
10-512-809	SALARIES - INVESTIGATORS - SEE FUND 10	219,458	-	-	-	-	-	0%
10-512-810	SALARIES - JAILERS	321,511	397,059	521,653	521,653	178,169	540,153	4%
10-512-811	SALARIES - P/T JAILERS	16,908	23,479	49,500	49,500	26,802	49,500	0%
10-512-813	SALARIES - PART TIME - DEPUTY - SEE FUN	13,197	-	-	-	-	-	0%
10-512-814	SALARIES - PART TIME - DISPATCHER - SEE	21,530	-	-	-	-	-	0%
10-512-816	SALARIES - CHIEF DEPUTY - SEE FUND 10-5	51,613	-	-	-	-	-	0%
10-512-818	SALARIES - CIVIL PROCESSOR - SEE FUND 1	48,116	-	-	-	-	-	0%
10-512-820	LONGEVITY	48,496	7,155	6,520	6,520	2,331	6,500	0%
10-512-823	CERTIFICATION PAY	-	-	-	-	-	-	0%
10-512-822	OVERTIME	69,645	27,517	30,000	30,000	16,194	30,000	0%
TOTAL JUSTICE CENTER - JAIL		3,930,118	1,264,584	1,451,483	1,461,773	541,191	1,464,885	1%

LEON COUNTY, TEXAS
FY 26 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2026
GENERAL FUNDS

		FYE 23	FYE 24	FYE 25	FYE 25	FYE 25	FYE 26	%
		ACTUAL	ACTUAL	ADOPTED	AMENDED	6 MO	ADOPTED	INC/DEC
		12 MONTH	12 MONTH	BUDGET	BUDGET	EXPERIENCE	BUDGET	2025-2026
			(UNAUDITED)					
PUBLIC SAFETY								
(515) SHERIFF'S OFFICE								
10-515-201	SOCIAL SECURITY TAXES	-	123,444	150,016	128,116	55,922	154,817	3%
10-515-203	WORKERS COMPENSATION	-	17,155	30,000	30,000	16,159	25,680	-14%
10-515-204	UNEMPLOYMENT INSURANCE	-	2,718	3,767	3,767	737	3,294	-13%
10-515-205	RETIREMENT	-	97,530	131,785	131,785	45,960	127,057	-4%
10-515-206	GROUP HOSPITAL INSURANCE	-	252,070	303,240	303,240	119,445	330,540	9%
10-515-207	GUARDIAN INSURANCE	-	11,594	14,028	14,028	5,477	14,028	0%
10-515-504	CAPITAL OUTLAY	-	40,622	480,368	73,478	1,200.00-	-	-100%
10-515-506	CAPITAL OUTLAY LEASE (INTEREST)	-	100,906	-	60,000	26,840	71,420	0%
10-515-508	CAPITAL OUTLAY LEASE (PRINCIPAL)	-	37,992	-	355,000	173,122	385,536	0%
10-515-509	COMMUNICATIONS	-	42,200	25,000	65,500	27,777	56,400	126%
10-515-510	CMPTR SPRT/SPPLS/LIC/SFTWRE	-	43,673	45,000	84,000	62,944	45,000	0%
10-515-512	K9 EXPENDITURES	-	-	-	-	-	-	0%
10-515-515	COPIER RENTAL	-	4,549	4,500	3,527	1,480	4,750	6%
10-515-536	GAS, OIL & GREASE	-	106,629	120,000	90,000	36,847	120,000	0%
10-515-549	(LEOSE)EDUCATION/TRAINING	-	10,418	15,000	8,800	2,999	13,500	-10%
10-515-550	NEW HIRE/EMPL EXAMS	-	375	2,500	2,500	85	2,000	-20%
10-515-551	VICTIM EXAMS	-	-	1,500	1,500	-	1,500	0%
10-515-553	MISCELLANEOUS	-	10,964	1,500	1,500	519	1,500	0%
10-515-560	POSTAGE	-	1,086	2,000	2,000	913	2,000	0%
10-515-570	REPAIRS & MAINT-BUILDINGS	-	29,957	8,000	6,750	1,475	6,750	-16%
10-515-571	REPAIRS & MAINT-EQUIPMENT	-	180	1,100	1,950	618	1,100	0%
10-515-573	REPAIRS & MAINT-GROUNDS	-	-	1,500	1,350	26	1,000	-33%
10-515-575	REPAIRS & MAINT-VEHICLES	-	(28,610)	30,000	42,710	23,233	30,000	0%
10-515-578	VEHICLE TOWING	-	-	1,500	1,500	-	1,000	-33%
10-515-584	STAFF UNIFORMS	-	2,981	10,000	3,850	930	7,500	-25%
10-515-590	SUPPLIES - OFFICE	-	12,413	12,100	13,033	4,579	12,100	0%
10-515-591	SUPPLIES - PATROL	-	1,486	4,000	5,290	1,234	4,000	0%
10-515-595	TIRES & TUBES	-	15,260	20,000	21,000	9,635	20,000	0%
10-515-599	TRAVEL-HOTEL/MEAL/MILEAGE	-	6,684	4,702	10,902	3,705	4,702	0%
10-515-600	TRAVEL - MONTHLY ALLOWANCE	-	14,400	14,400	14,400	6,000	14,400	0%
10-515-601	UTILITIES	-	14,684	13,500	13,500	4,546	13,500	0%
10-515-644	ESTRAY EXPENSE	-	26,620	45,000	37,400	5,285	20,000	-56%
10-515-801	SALARIES-ELECTED OFFICIAL	-	57,339	60,339	60,339	27,849	63,339	5%
10-515-803	SALARIES - CLERICAL	-	86,488	93,328	93,328	49,254	97,175	4%
10-515-805	SALARIES - DEPUTIES	-	643,122	775,545	775,545	304,125	808,735	4%
10-515-806	SALARIES - DISPATCHERS	-	291,569	388,500	388,500	101,769	406,675	5%
10-515-809	SALARIES - INVESTIGATORS	-	307,025	331,999	331,999	150,922	350,000	5%
10-515-813	SALARIES - PART TIME - DEPUTY	-	10,951	30,000	30,000	3,042	30,000	0%
10-515-814	SALARIES - PART TIME - DISPATCHER	-	608	17,500	17,500	-	-	-100%
10-515-816	SALARIES - CHIEF DEPUTY	-	52,613	55,614	55,614	25,668	58,614	5%
10-515-818	SALARIES - CIVIL PROCESSOR	-	49,116	52,117	52,117	24,054	55,117	6%
10-515-820	LONGEVITY	-	47,769	56,660	56,660	25,281	59,400	5%
10-515-823	CERTIFICATION PAY	-	-	-	-	-	-	0%
10-515-822	OVERTIME	-	81,515	85,000	85,000	33,433	75,000	-12%
TOTAL SHERIFF'S OFFICE		-	2,635,964	3,442,608	3,478,978	1,383,887	3,499,129	2%

**LEON COUNTY, TEXAS
FY 26 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2026
GENERAL FUNDS**

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
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 26 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2026
GENERAL FUNDS

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
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
FY 26 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2026
GENERAL FUNDS

		FYE 23	FYE 24	FYE 25	FYE 25	FYE 25	FYE 26	%
		ACTUAL	ACTUAL	ADOPTED	AMENDED	6 MO	ADOPTED	INC/DEC
		12 MONTH	12 MONTH	BUDGET	BUDGET	EXPERIENCE	BUDGET	2025-2026
			(UNAUDITED)					
PUBLIC SAFETY								
(550) CONSTABLE #1								
10-550-201	SOCIAL SECURITY TAXES	911	1,051	1,696	1,696	762	4,392	159%
10-550-203	WORKERS COMPENSATION	1,017	681	1,200	1,200	651	960	-20%
10-550-205	RETIREMENT	938	860	1,500	1,500	628	3,640	143%
10-550-206	GROUP HOSPITAL INSURANCE	8,475	8,661	8,664	8,664	4,330	9,444	9%
10-550-207	GUARDIAN INSURANCE	390	336	401	401	168	401	0%
10-550-504	CAPITAL OUTLAY	-	-	-	-	-	-	0%
10-550-506	CAPITAL OUTLAY LEASE (INTEREST)	-	-	-	5,000	563	3,000	0%
10-550-508	CAPITAL OUTLAY LEASE (PRINCIPAL)	-	-	18,000	1,000	78	15,000	-17%
10-550-509	COMMUNICATIONS	900	934	1,000	1,000	585	1,100	10%
10-550-510	CMPTR SPRT/SPPLS/LIC/SFTWRE	-	-	-	-	-	1,000	0%
10-550-515	COPIER RENTAL/LEASE	-	-	-	-	-	130	0%
10-550-530	EDUCATION AND TRAINING	130	122	300	300	-	1,500	400%
10-550-536	GAS, OIL & GREASE	1,146	913	2,800	2,800	892	2,700	-4%
10-550-553	MISCELLANEOUS	-	-	-	-	-	3,000	100%
10-550-560	POSTAGE	-	98	125	125	-	125	0%
10-550-575	REPAIRS & MAINT - VEHICLE	665	3,944	1,000	13,000	1,680	3,000	200%
10-550-590	SUPPLIES-OFFICE	158	-	250	250	16	250	0%
10-550-599	TRAVEL-HOTEL/MEAL/MILEAGE	138	-	1,000	1,000	-	1,000	0%
10-550-801	SALARIES-ELECTED OFFICIAL	12,263	13,263	21,263	21,263	9,814	57,405	170%
10-550-820	LONGEVITY	420	635	900	900	441	1,140	27%
TOTAL CONSTABLE #1		27,551	31,497	60,099	60,099	20,609	109,187	82%

LEON COUNTY, TEXAS
FY 26 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2026
GENERAL FUNDS

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
PUBLIC SAFETY								
(552) CONSTABLE #2								
10-552-201	SOCIAL SECURITY TAXES	1,502	1,715	2,857	2,857	919	4,485	57%
10-552-203	WORKERS COMPENSATION	1,017	681	1,200	1,200	566	960	-20%
10-552-205	RETIREMENT	1,447	1,326	2,523	2,523	732	3,717	47%
10-552-206	GROUP HOSPITAL INSURANCE	8,475	8,661	8,664	8,664	4,330	9,444	9%
10-552-207	GUARDIAN INSURANCE	345	336	401	401	187	401	0%
10-552-504	CAPITAL OUTLAY	-	-	10,000	10,000	4,931	-	-100%
10-552-506	CAPITAL OUTLAY LEASE (INTEREST)	-	-	-	6,000	646	3,000	100%
10-552-508	CAPITAL OUTLAY LEASE (PRINCIPAL)	-	-	18,000	1,000	80	15,000	-17%
10-552-509	COMMUNICATIONS	-	-	850	850	172	1,100	29%
10-552-510	CMPTR SPRT/SPPLS/LIC/SFTWRE	-	-	1,000	1,000	75	1,000	0%
10-552-515	COPIER RENTAL/LEASE	-	-	-	700	21	130	0%
10-552-530	EDUCATION AND TRAINING	-	-	1,000	1,000	103	1,500	50%
10-552-536	GAS, OIL & GREASE	-	-	2,000	2,000	190	2,700	35%
10-552-553	MISCELLANEOUS	-	-	7,400	6,700	2,619	3,000	-59%
10-552-560	POSTAGE	-	-	250	250	74	250	0%
10-552-575	REPAIRS & MAINT - VEHICLE	-	-	1,500	12,500	300	3,000	100%
10-552-590	OFFICE SUPPLIES	-	-	1,000	1,000	555	1,000	0%
10-552-600	TRAVEL-MONTHLY ALLOWANCE	300	300	75	75	50	-	-100%
10-552-801	SALARIES-ELECTED OFFICIAL	12,263	13,263	35,011	35,011	9,823	58,320	67%
10-552-820	LONGEVITY	7,200	8,160	2,262	2,262	2,165	-	-100%
TOTAL CONSTABLE #2		32,549	34,442	95,993	95,993	28,536	109,007	14%

LEON COUNTY, TEXAS
FY 26 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2026
GENERAL FUNDS

		FYE 23	FYE 24	FYE 25	FYE 25	FYE 25	FYE 26	%
		ACTUAL	ACTUAL	ADOPTED	AMENDED	6 MO	ADOPTED	INC/DEC
		12 MONTH	12 MONTH	BUDGET	BUDGET	EXPERIENCE	BUDGET	2025-2026
			(UNAUDITED)					
PUBLIC SAFETY								
(554) CONSTABLE #4								
10-554-201	SOCIAL SECURITY TAXES	964	1,117	1,368	1,368	286	4,845	254%
10-554-203	WORKERS COMPENSATION	1,017	681	1,200	1,200	651	1,200	0%
10-554-205	RETIREMENT	992	905	1,211	1,211	216	4,016	232%
10-554-206	GROUP HOSPITAL INSURANCE	8,475	8,661	8,664	8,664	1,443	9,444	9%
10-554-207	GUARDIAN INSURANCE	401	401	401	401	67	401	0%
10-554-504	CAPITAL OUTLAY	-	-	-	-	-	-	100%
10-554-506	CAPITAL OUTLAY LEASE (INTEREST)	-	-	-	-	-	3,000	100%
10-554-508	CAPITAL OUTLAY LEASE (PRINCIPAL)	-	-	-	-	-	15,000	100%
10-554-509	COMMUNICATIONS	900	934	650	1,150	585	1,100	69%
10-554-510	CMPTR SPPRT/SPPLS/LIC/SFTWRE	-	-	-	-	-	1,000	100%
10-552-515	COPIER RENTAL/LEASE	-	-	-	-	-	130	0%
10-554-530	EDUCATION AND TRAINING	-	-	1,000	255	-	1,500	50%
10-554-536	GAS, OIL & GREASE	-	-	-	-	-	2,700	100%
10-554-553	MISCELLANEOUS	-	-	-	245	-	3,000	100%
10-554-560	POSTAGE	-	-	-	-	-	250	100%
10-554-575	REPAIRS & MAINTENANCE - VEHICLE	-	-	-	-	-	3,000	100%
10-554-590	OFFICE SUPPLIES	-	-	-	-	-	1,000	100%
10-554-801	SALARIES-ELECTED OFFICIAL	12,263	13,263	16,263	16,263	3,418	63,339	289%
10-554-820	LONGEVITY	1,140	1,380	1,620	1,620	417	-	-100%
TOTAL CONSTABLE #4		26,153	27,342	32,377	32,377	7,085	114,925	18%

LEON COUNTY, TEXAS
FY 26 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2026
GENERAL FUNDS

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
PUBLIC SAFETY								
(565) HIGHWAY PATROL								
10-565-201	SOCIAL SECURITY TAXES	3,152	3,358	3,703	3,703	1,624	3,951	7%
10-565-203	WORKERS COMPENSATION	88	55	150	150	57	93	-38%
10-565-204	UNEMPLOYMENT INSURANCE	61	77	97	97	23	88	-9%
10-565-205	RETIREMENT	3,279	2,811	3,277	3,277	1,372	3,275	0%
10-565-206	GROUP HOSPITAL INSURANCE	8,475	8,661	8,664	8,664	4,330	9,444	9%
10-565-207	GUARDIAN INSURANCE	401	401	401	401	200	401	0%
10-565-509	COMMUNICATIONS	2,250	1,980	1,740	1,840	1,406	2,000	15%
10-565-510	CMPTR SPRT/SPPLS/LIC/SFTWRE	1,000	1,100	2,400	2,000	200	-	-100%
10-565-553	MISCELLANEOUS	1,223	1,360	1,300	1,300	652	1,300	0%
10-565-560	POSTAGE	77	82	85	85	70	100	18%
10-565-590	SUPPLIES - OFFICE	1,164	633	1,275	1,275	685	1,275	0%
10-565-601	UTILITIES	1,226	1,327	1,000	1,300	567	1,400	40%
10-565-803	SALARIES - CLERICAL	38,681	39,681	42,682	42,682	19,699	45,682	7%
10-565-820	LONGEVITY	5,240	5,480	5,720	5,720	2,640	5,960	4%
10-565-822	OVERTIME	-	-	-	-	-	-	0%
TOTAL HIGHWAY PATROL		66,317	67,007	72,494	72,494	33,526	74,969	3%

LEON COUNTY, TEXAS
FY 26 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2026
GENERAL FUNDS

		FYE 23	FYE 24	FYE 25	FYE 25	FYE 25	FYE 26	%
		ACTUAL	ACTUAL	ADOPTED	AMENDED	6 MO	ADOPTED	INC/DEC
PUBLIC SAFETY		12 MONTH	12 MONTH	BUDGET	BUDGET	EXPERIENCE	BUDGET	2025-2026
			(UNAUDITED)					
(566) LICENSE & WEIGHT (DPS)								
10-566-201	SOCIAL SECURITY TAXES	2,790	2,998	3,151	3,151	1,450	3,399	8%
10-566-203	WORKERS COMPENSATION	88	55	150	150	57	93	-38%
10-566-204	UNEMPLOYMENT INSURANCE	51	65	83	83	20	76	-8%
10-566-205	RETIREMENT	2,739	2,361	2,789	2,789	1,167	2,817	1%
10-566-206	GROUP HOSPITAL INSURANCE	8,475	8,661	8,664	8,664	4,330	9,444	9%
10-566-207	GUARDIAN INSURANCE	186	186	401	401	200	401	0%
10-566-504	CAPITAL OUTLAY	-	-	-	-	-	-	0%
10-566-509	COMMUNICATIONS	-	-	-	-	-	-	0%
10-566-514	CONTRACTED SERVICES	1,671	1,200	2,000	1,510	800	2,000	0%
10-566-553	MISCELLANEOUS	-	-	-	-	-	-	0%
10-566-555	CABLE	692	911	600	600	493	600	0%
10-566-560	POSTAGE	75	81	72	72	63	72	0%
10-566-572	REPAIRS & MAINT-DPS WEIGH STATION	4,653	3,420	1,905	2,395	2,395	1,905	0%
10-566-590	SUPPLIES - OFFICE	469	539	880	880	150	880	0%
10-566-601	UTILITIES	2,673	2,904	3,000	3,000	1,352	3,000	0%
10-566-803	SALARIES - CLERICAL	35,550	36,550	39,550	39,550	18,254	42,550	8%
10-566-820	LONGEVITY	1,160	1,400	1,640	1,640	757	1,880	15%
10-566-822	OVERTIME	-	-	-	-	-	-	0%
TOTAL LICENSE & WEIGHT (DPS)		61,272	61,331	64,885	64,885	31,489	69,117	7%

LEON COUNTY, TEXAS
FY 26 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2026
GENERAL FUNDS

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
PUBLIC SAFETY								
(567) TEXAS RANGER								
10-567-509	COMMUNICATIONS	-	-	70	70	-	70	0%
10-567-553	MISCELLANEOUS	2,041	35	250	250	12	250	0%
10-567-555	CABLE	767	918	840	840	451	840	0%
10-567-560	POSTAGE	123	116	132	132	80	132	0%
10-567-590	SUPPLIES	3,131	5,193	4,908	4,908	91	4,908	0%
	TOTAL TEXAS RANGER	6,063	6,262	6,200	6,200	634	6,200	0%

LEON COUNTY, TEXAS
FY 26 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2026
GENERAL FUNDS

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
PUBLIC WELFARE								
(630) HEALTH & WELFARE								
10-630-541	ADMINISTRATION	17,500	17,500	17,500	17,500	8,750	19,250	10%
10-630-542	INDIGENT HEALTH CARE	9,224	610	50,000	50,000	151	50,000	0%
10-630-543	CIHC FOR INMATES	39,614	105,659	50,000	50,000	15,560	50,000	0%
TOTAL HEALTH & WELFARE		66,337	123,769	117,500	117,500	24,461	119,250	1%

LEON COUNTY, TEXAS
FY 26 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2026
GENERAL FUNDS

		FYE 23	FYE 24	FYE 25	FYE 25	FYE 25	FYE 26	%
		ACTUAL	ACTUAL	ADOPTED	AMENDED	6 MO	ADOPTED	INC/DEC
		12 MONTH	12 MONTH	BUDGET	BUDGET	EXPERIENCE	BUDGET	2025-2026
			(UNAUDITED)					
PUBLIC WELFARE								
(665) TEXAS AGRILIFE EXTENSION SERVICE								
10-665-201	SOCIAL SECURITY TAXES	9,260	9,602	10,606	10,606	4,563	11,542	9%
10-665-203	WORKERS COMPENSATION	88	55	150	150	57	93	-38%
10-665-204	UNEMPLOYMENT INSURANCE	170	200	286	286	62	244	-15%
10-665-205	RETIREMENT	2,799	2,410	3,046	3,046	1,190	2,868	-6%
10-665-206	GROUP HOSPITAL INSURANCE	8,475	8,661	8,664	8,664	4,330	9,444	9%
10-665-207	GUARDIAN INSURANCE	401	401	401	401	200	401	0%
10-665-504	CAPITAL OUTLAY	-	-	-	-	-	-	0%
10-665-505	CAPITAL OUTLAY - LEASES	17,689	-	-	-	-	-	0%
10-665-506	CAPITAL OUTLAY - LEASE (PRINCIPAL)	-	3,199	11,950	11,950	4,702	20,068	68%
10-665-508	CAPITAL OUTLAY - LEASE (INTEREST)	-	848	15,000	15,000	1,272	5,600	-63%
10-665-509	COMMUNICATIONS	2,092	1,861	2,200	2,290	1,050	2,200	0%
10-665-510	CMPTR SPPRT/SPPLS/LIC/SFTWRE	150	1,391	150	706	67	150	0%
10-665-515	COPIER RENTAL	6,078	5,692	7,440	7,440	1,979	7,440	0%
10-665-528	CONFERENCE TRAVEL-CEA-AG	445	519	1,250	1,250	169	1,250	0%
10-665-529	CONFERENCE TRAVEL-CEA-FCS	690	624	2,000	1,069	-	2,000	0%
10-665-530	CONFERENCE TRAVEL-4H	1,347	2,234	2,500	2,559	1,206	2,500	0%
10-665-535	EDUCATION & TRAINING	1,011	912	1,000	1,000	573	1,000	0%
10-665-536	GAS, OIL & GREASE	7,181	7,676	5,000	5,000	2,952	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	1,545	2,473	2,473	1,030	2,473	0%
10-665-539	IN COUNTY TRAVEL-CEA-FCS	2,473	2,473	2,473	2,473	1,030	2,473	0%
10-665-553	MISCELLANEOUS	4	274	-	616	589	2,230	100%
10-665-560	POSTAGE	505	447	400	400	90	400	0%
10-665-575	REPAIRS & MAINT - VEHICLE	1,302	1,537	1,000	1,000	176	1,000	0%
10-665-577	SALARY - CEA-AG	19,991	13,119	23,991	23,991	9,996	26,991	13%
10-665-578	SALARY - CEA-FCS	19,991	20,991	23,991	23,991	9,996	26,991	13%
10-665-590	SUPPLIES - OFFICE	1,754	2,309	2,500	2,750	1,937	2,775	11%
10-665-637	PROGRAMS/PROGRAM MATERIALS	691	524	1,500	860	492	1,500	0%
10-665-803	SALARIES - CLERICAL	35,869	36,869	39,869	39,869	18,401	42,870	8%
10-665-814	SALARIES - 4-H AGENT	37,247	38,247	41,248	41,248	17,186	44,248	7%
10-665-820	LONGEVITY	1,640	1,880	2,120	2,120	978	2,360	11%
10-665-822	OVERTIME	-	-	-	-	-	-	0%
TOTAL TEXAS AGRILIFE EXT SERVICE		184,289	168,974	215,681	215,681	87,308	230,584	7%

LEON COUNTY, TEXAS
FY 26 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2026
GENERAL FUNDS

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
PENDING RECEIPT OF BUDGET FROM COMMISSIONER							
PUBLIC WELFARE							
(901) WASTE DISPOSAL - PCT #1							
10-901-201 SOCIAL SECURITY TAXES	1,635	2,255	2,678	2,678	1,457	2,678	0%
10-901-203 WORKERS COMPENSATION	453	334	750	750	339	519	-31%
10-901-204 UNEMPLOYMENT INSURANCE	30	49	70	70	22	60	-14%
10-901-205 RETIREMENT	1,602	1,781	2,370	2,370	1,148	2,219	-6%
10-901-514 CONTRACTED SERVICES	180	625	325	560	300	325	0%
10-901-553 MISCELLANEOUS	-	-	120	120	-	120	0%
10-901-559 PARTS, REPAIRS & MAINT	1,067	1,239	4,650	4,415	346	4,650	0%
10-901-596 TRANSPORT CHARGES	95,099	112,649	75,500	75,500	35,366	75,500	0%
10-901-601 UTILITIES	598	631	600	600	263	600	0%
10-901-813 SALARIES - PART TIME	21,444	28,586	35,000	35,000	19,040	35,000	0%
TOTAL WASTE DISPOSAL - PCT #1	122,108	148,149	122,063	122,063	58,281	121,671	0%

LEON COUNTY, TEXAS
FY 26 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2026
GENERAL FUNDS

		FYE 23	FYE 24	FYE 25	FYE 25	FYE 25	FYE 26	%
		ACTUAL	ACTUAL	ADOPTED	AMENDED	6 MO	ADOPTED	INC/DEC
		12 MONTH	12 MONTH	BUDGET	BUDGET	EXPERIENCE	BUDGET	2025-2026
			(UNAUDITED)					
PUBLIC WELFARE								
(903) WASTE DISPOSAL - PCT #3								
10-903-201	SOCIAL SECURITY TAXES	476	543	951	951	306	1,377	45%
10-903-203	WORKERS COMPENSATION	101	167	250	250	131	193	-23%
10-903-204	UNEMPLOYMENT INSURANCE	11	11	25	25	5	31	24%
10-903-205	RETIREMENT	463	422	842	842	242	1,141	36%
10-903-206	GROUP HOSPITAL INSURANCE	-	-	-	-	-	-	0%
10-903-207	GUARDIAN INSURANCE	-	-	-	-	-	-	0%
10-903-514	CONTRACTED SERVICES	-	-	-	-	-	-	0%
10-903-553	MISCELLANEOUS	443	-	2,575	965	644	2,575	0%
10-903-559	PARTS, REPAIRS & MAINT	-	-	-	-	-	-	0%
10-903-571	REP & MAINT - EQUIPMENT	229	105	2,575	2,575	329	2,575	0%
10-903-596	TRANSPORT CHARGES	15,152	18,603	13,390	15,000	6,924	18,000	34%
10-903-601	UTILITIES	322	333	550	550	50	550	0%
10-903-813	SALARIES - PART TIME	6,215	7,100	12,430	12,430	4,000	18,000	45%
TOTAL WASTE DISPOSAL - PCT #3		23,412	27,284	33,588	33,588	12,632	44,442	32%

**LEON COUNTY, TEXAS
FY 26 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2026
GENERAL FUNDS**

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
PUBLIC WELFARE								
(904) WASTE DISPOSAL - PCT #4								
10-904-201	SOCIAL SECURITY TAXES	2,896	3,720	3,978	3,978	2,493	3,978	0%
10-904-203	WORKERS COMPENSATION	453	334	500	500	263	346	-31%
10-904-204	UNEMPLOYMENT INSURANCE	53	80	104	104	29	89	-14%
10-904-205	RETIREMENT	2,836	2,906	3,521	3,521	2,030	3,297	-6%
10-904-507	CAPITAL OUTLAY	-	-	-	-	-	-	0%
10-904-509	COMMUNICATIONS	-	-	240	240	-	240	0%
10-904-514	CONTRACTED SERVICES	3,830	940	15,000	23,000	20,250	15,000	0%
10-904-553	MISCELLANEOUS	1,800	-	-	2,571	644	-	0%
10-904-554	MOWING	-	-	-	-	-	-	0%
10-904-559	PARTS, REPAIRS & MAINT	-	-	20	-	-	-	0%
10-904-571	REP & MAINT - EQUIPMENT	4,331	15,872	10,200	7,700	3,104	10,200	0%
10-904-595	TIRE & TUBES	-	-	-	2,500	958	-	0%
10-904-596	TRANSPORT CHGS-FLYNN/MARQ	151,443	146,253	145,000	134,429	52,016	145,000	0%
10-904-601	UTILITIES	632	746	900	900	343	900	0%
10-904-813	SALARIES - PART TIME	38,276	47,004	52,000	52,000	32,585	52,000	0%
TOTAL WASTE DISPOSAL - PCT #4		206,550	217,856	231,463	231,443	114,713	231,050	0%

LEON COUNTY, TEXAS
FY 26 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2026
GENERAL FUNDS

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL BUDGET (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
ROAD & BRIDGE - ADMINISTRATION								
R&B - PCT 1								
REVENUES								
11-311-352	TRANSFER IN	-	-	35,407	-	-	-	0%
11-311-390	CAPITAL LEASE PROCEEDS	-	-	-	-	-	-	0%
	TOTAL REVENUE	-	-	35,407	-	-	-	0%
EXPENDITURES								
11-611-506	CAPITAL OUTLAY - LEASE (PRINCIPAL)	-	-	-	-	-	-	0%
11-611-507	CAPITAL OUTLAY - MACH/EQUIP	-	-	-	-	-	-	0%
11-611-508	CAPITAL OUTLAY - LEASE (INTEREST)	-	-	-	-	-	-	0%
11-611-611	TRANSFER OUT	-	-	-	-	-	-	0%
	TOTAL EXPENDITURES	-	-	-	-	-	-	0%
BUDGETED USES OF FUND BALANCE		-	-	-	-	-	-	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES		-	-	35,407	-	-	-	
R&B - PCT 2								
REVENUES								
11-312-330	OTHER REVENUE	-	-	-	-	-	-	0%
11-312-352	TRANSFER IN	97,317	110,592	110,592	110,592	-	110,592	0%
11-312-390	CAPITAL LEASE PROCEEDS	570,451	-	-	-	-	-	0%
	TOTAL REVENUE	667,768	110,592	110,592	110,592	-	110,592	0%
EXPENDITURES								
11-612-506	CAPITAL OUTLAY - LEASE (PRINCIPAL)	92,226	77,100	77,100	81,276	-	85,684	11%
11-612-507	CAPITAL OUTLAY - MACH/EQUIP	-	570,451	-	-	-	-	0%
11-612-508	CAPITAL OUTLAY - LEASE (INTEREST)	5,091	33,492	33,492	29,317	-	24,908	-26%
11-612-611	TRANSFER OUT	-	-	-	-	-	-	0%
	TOTAL EXPENDITURES	97,317	681,043	110,592	110,593	-	110,592	0%
BUDGETED USES OF FUND BALANCE			570,451					
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES		570,451	-	-	(1)	-	(0)	
R&B - PCT 3								
REVENUES								
11-313-330	OTHER REVENUE	-	-	-	-	17	-	0%
11-313-352	TRANSFER IN	163,390	149,949	166,367	166,367	70,506	141,769	-15%
11-313-390	CAPITAL LEASE PROCEEDS	200,000	75,825	-	-	-	-	0%
	TOTAL REVENUE	363,390	225,774	166,367	166,367	70,523	141,769	-15%
EXPENDITURES								
11-613-506	CAPITAL OUTLAY - LEASE (PRINCIPAL)	142,753	160,313	152,700	142,384	64,831	123,707	-19%
11-613-507	CAPITAL OUTLAY - MACH/EQUIP	128,414	275,825	-	-	-	-	0%
11-613-508	CAPITAL OUTLAY - LEASE (INTEREST)	18,537	25,043	13,667	23,983	5,691	18,062	32%
11-613-611	TRANSFER OUT	-	-	-	-	-	-	0%
	TOTAL EXPENDITURES	289,704	461,181	166,367	166,367	70,522	141,769	-15%

**LEON COUNTY, TEXAS
FY 2025 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
ROAD & BRIDGE**

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL BUDGET (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
ROAD & BRIDGE - ADMINISTRATION								
BUDGETED USES OF FUND BALANCE			235,407					
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES				-	-	1	-	
R&B - PCT 4								
REVENUES								
11-314-352	TRANSFER IN	56,944	26,996	53,743	53,743	25,600	53,743	-5%
11-314-390	CAPITAL LEASE PROCEEDS	-	236,249	-	-	-	-	0%
	TOTAL REVENUE	56,944	263,246	53,743	53,743	25,600	53,743	-90%
EXPENDITURES								
11-614-506	CAPITAL OUTLAY - LEASE (PRINCIPAL)	53,027	26,221	-	38,228	16,348	39,649	100%
11-614-507	CAPITAL OUTLAY - MACH/EQUIP	-	235,849	53,743	0	-	-	-100%
11-614-508	CAPITAL OUTLAY - LEASE (INTEREST)	3,917	1,175	-	15,515	9,252	14,094	100%
11-614-611	TRANSFER OUT	-	-	-	-	-	-	
	TOTAL EXPENDITURES	56,944	263,246	53,743	53,743	25,600	53,743	0%
BUDGETED USES OF FUND BALANCE								
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES		-	(0)	-	-	-	-	

**LEON COUNTY, TEXAS
FY 26 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2026
GENERAL FUNDS**

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
LEON COUNTY CAPITAL PROJECTS (DS) FUND:								
(300) REVENUE								
12-300-329	INTEREST EARNED	27,500	7,589	-	-	166,382	150,000	0%
12-300-330	OTHER REVENUE	-	9,004,156	1,457,549	1,457,549	-	-	-100%
	TOTAL REVENUE	27,500	9,011,745	1,457,549	1,457,549	166,382	150,000	-90%
(400) EXPENDITURES - TAX NOTE SERIES 2022								
		2,482,984	-	-	-	-	-	100%
(417) EXPENDITURES TAX NOTE 2024								
12-417-552	PROFESSIONAL SERVICES	-	13,944	-	478,189	35,605	300,000	100%
12-417-553	MISCELLANEOUS	-	-	-	8,533,556	18,054	8,545,363	100%
		-	13,944	-	9,011,745	53,658	8,845,363	
	TOTAL EXPENDITURES	2,482,984	-	-	-	-	-	0%
EST. BUDGETED USES OF FUND BALANCE		2,455,484	-	-			8,845,363	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES		-	9,011,745	1,457,549	1,457,549	166,382	0	

**LEON COUNTY, TEXAS
FY 2026 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2026
DEBT SERVICE FUND**

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
LEON COUNTY DEBT SERVICE FUND:								
(303) REVENUE								
13-303-301	DELINQUENT PROPERTY TAXES	16,502	17,182	-	-	19,612	25,000	100%
13-303-302	CURRENT AD VALOREM TAXES	1,296,486	1,256,826	1,457,549	1,457,549	1,343,087	1,864,750	28%
13-303-329	INTEREST EARNED	-	10,772	-	-	-	-	0%
13-303-330	OTHER REVENUE	-	511	-	-	-	-	0%
13-303-392	AD VALOREM PENALTY & INTEREST	9,923	16,298	-	-	7,957	15,000	100%
	TOTAL REVENUE	1,322,910	1,301,590	1,457,549	1,457,549	1,370,656	1,904,750	31%
(422) EXPENDITURES								
13-422-506	PRINCIPAL EXP	1,232,000	1,268,000	1,055,000	1,055,000	-	1,535,000	45%
13-422-508	INTEREST EXP	80,021	43,746	402,549	402,549	191,299	369,750	-8%
13-422-553	MISCELLANEOUS EXP	-	-	-	-	-	-	0%
	TOTAL EXPENDITURES	1,312,021	1,311,746	1,457,549	1,457,549	191,299	1,904,750	31%
EST. BUDGETED USES OF FUND BALANCE		-	10,156	-	-	-	-	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES		10,890	(0)	-	-	-	-	

**LEON COUNTY, TX
FY 2026 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023**

SPECIAL FUNDS

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
LEON COUNTY SHERIFF'S OFFICE (FUND 14):							
(300) REVENUE							
14-300-329 INTEREST REVENUE	1,221	642	400	400	-	400	0%
14-300-352 TRANSFERS IN	-	-	-	-	-	-	0%
14-300-356 DRUG SEIZURES	-	-	-	-	-	-	0%
14-300-357 FEDERAL FORFEITS	27,993	-	-	-	-	-	0%
14-300-358 DRUG TRUST	-	-	-	-	-	-	0%
14-300-359 RESERVE OFFICERS	-	-	-	-	-	-	0%
14-300-397 LCSO EVIDENCE SEIZURE	66,724	-	-	-	-	-	0%
14-300-450 DRUG DOG/K-9 DONATIONS	-	-	-	-	-	-	0%
14-300-553 MISC REVENUE	-	-	-	-	-	-	0%
TOTAL REVENUE	95,938	642	400	400	-	400	0%
(435) EXPENDITURES							
14-435-526 DRUG DOG EXPENSE	-	771	5,000	5,000	181	5,000	0%
14-435-553 MISCELLANEOUS	-	-	45,703	45,703	450	45,703	0%
14-435-602 VET EXPENSE	293	-	500	500	-	500	0%
14-435-610 RESERVE OFFICER EXPENSES	-	-	100	100	-	100	0%
14-435-611 TRANSFER OUT	66,724	-	-	-	-	-	0%
TOTAL EXPENDITURES	67,016	771	51,303	51,303	631	51,303	0%
EST. BUDGETED USES OF FUND BALANCE	28,921	129	50,903	50,903		50,903	0%
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	0	0	-	-		-	

**LEON COUNTY, TX
FY 2026 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
SPECIAL FUNDS**

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
LAW LIBRARY (FUND 15)							
(300) REVENUE							
15-300-360 DISTRICT COURT FEES	6,300	-	3,100	3,100	-	3,100	0%
15-300-361 COUNTY COURT FEES	3,920	4,200	2,000	2,000	1,610	2,000	0%
TOTAL REVENUE	10,220	4,200	5,100	5,100	1,610	5,100	0%
(400) EXPENDITURES							
15-400-504 CAPITAL OUTLAY-WEB LAW	3,393	3,501	5,000	5,000	1,198	5,000	0%
15-400-553 MISCELLANEOUS	184	-	58,896	58,896	184	59,595	1%
TOTAL EXPENDITURES	3,577	3,501	63,896	63,896	1,382	64,595	1%
EST. BUDGETED USES OF FUND BALANCE	-		58,796			59,495	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	6,643	-	0			-	

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 2026 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
SPECIAL FUNDS

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
JUVENILE PROBATION (FUND 16)							
(300) REVENUE							
16-300-330 OTHER REVENUE	1,551	1,171	-	4,472	2,344	-	0%
16-300-362 COUNTY MATCH - JUV PROB	66,249	24,373	69,556	69,556	34,778	77,859	12%
TOTAL REVENUE	67,800	25,544	69,556	74,028	37,122	77,859	12%
(430) EXPENDITURES							
16-430-201 SOCIAL SECURITY TAXES	5,428	2,418	3,014	3,014	459	4,596	52%
16-430-203 WORKERS COMPENSATION	408	201	220	220	225	385	75%
16-430-204 UNEMPLOYMENT INSURANCE	78	54	79	79	9	102	29%
16-430-205 RETIREMENT	4,308	1,591	1,693	1,693	-	2,536	50%
16-430-206 GROUP HOSPITAL INSURANCE	7,763	352	-	-	-	-	0%
16-430-207 GROUP LIFE INSURANCE	367	15	-	-	-	-	0%
16-430-504 CAPITAL OUTLAY - CI/OPE	-	-	-	30,393	-	-	0%
16-430-509 COMMUNICATIONS	1,255	910	2,500	2,500	877	2,500	0%
16-430-524 DETENTION SERVICES	-	-	5,000	-	-	5,000	0%
16-430-527 BVCOG REIMB EXPENSE	1,551	299	-	-	-	-	0%
16-430-530 EDUCATION AND TRAINING	777	717	2,000	2,000	246	2,000	0%
16-430-553 MISCELLANEOUS	145	41	1,000	2,650	33	1,000	0%
16-430-560 POSTAGE	120	116	150	150	120	160	7%
16-430-565 PROFESSIONAL SERVICES	-	872	5,000	2,822	2,344	5,000	0%
16-430-571 MAINTENANCE/REPAIRS-EQUIP	-	-	1,000	-	-	1,000	0%
16-430-576 RESIDENTIAL SERVICES	23,353	-	20,000	5,607	-	5,000	-75%
16-430-590 SUPPLIES - OFFICE	-	684	500	500	-	500	0%
16-430-599 TRAVEL-HTL/MEAL/MLG/GAS	1,187	442	3,000	3,000	544	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	4,928	2,248	-	-	-	3,000	0%
16-430-813 SALARIES - PART TIME	-	173	10,000	-	-	25,000	150%
16-430-820 LONGEVITY	1,734	76	-	-	-	2,680	0%
16-430-822 OVERTIME	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	67,800	25,609	69,556	69,028	10,857	77,859	12%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	0%
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	-	-	-	-	-	-

**LEON COUNTY, TX
FY 2026 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
SPECIAL FUNDS**

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
COURTHOUSE SECURITY (FUND 17)							
(300) REVENUES							
17-300-310 SECURITY FEES-COUNTY CLRK	10,983	5,140.85	7,120	7,120	1,057	7,850	10%
17-300-311 SECURITY FEES-DISTRICT CLERK	4,199	77.77	2,508	2,508	-	2,193	-13%
17-300-312 SECURITY FEES-JP, PCT #1	1,749	73.60	2,056	2,056	-	1,609	-22%
17-300-313 SECURITY FEES-JP, PCT #2	3,573	126.30	4,460	4,460	3,939	3,569	-20%
17-300-314 SECURITY FEES-JP, PCT #4	637	36.50	742	742	726	656	-12%
17-300-330 OTHER REVENUE	100	107.45	-	-	206	-	0%
17-300-352 TRANSFER IN - COUNTY	103,246	125,306.11	189,196	189,196	94,598	197,608	4%
17-300-368 BAILIFF FEES-DISTRICT CRT	223	-	272	272	-	226	-17%
TOTAL REVENUE	124,710	130,869	206,354	206,354	100,526	213,711	4%
(404) EXPENDITURES							
17-404-201 SOCIAL SECURITY TAXES	6,922	7,685.47	11,724	11,724	3,679	12,148	4%
17-404-203 WORKERS COMPENSATION	2,034	1,221.27	3,500	3,500	1,572	2,877	-18%
17-404-204 UNEMPLOYMENT INSURANCE	128	168.56	307	307	50	270	-12%
17-404-205 RETIREMENT	6,826	6,080.10	10,375	10,375	2,981	10,069	-3%
17-404-206 GROUP HOSPITAL INSURANCE	15,173	17,230.88	25,992	25,992	8,661	28,322	9%
17-404-207 GUARDIAN INSURANCE	624	665.94	1,203	1,203	354	1,202	0%
17-404-805 SALARIES	91,623	94,837.60	149,993	149,993	46,540	156,023	4%
17-404-820 LONGEVITY	1,380	1,620.06	3,260	3,260	1,071	2,800	-14%
17-404-822 OVERTIME	-	1,358.70	-	-	848	-	0%
TOTAL EXPENDITURES	124,710	130,869	206,354	206,354	65,756	213,711	4%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES			(0)	(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
FY 2026 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
SPECIAL FUNDS**

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
JUSTICE COURT ASSIST. AND TECH. FUND (FUND 18)							
(300) REVENUES							
18-300-329 INTEREST EARNINGS	-	318	-	-	-	300	100%
18-300-352 TRANSFERS IN	38,450	797	2,656	2,656	2,656	-	0%
18-300-369 TECHNOLOGY FEES	5,721	228	500	500	3,898	5,985	1097%
18-300-370 DUE FROM OTHER FUNDS	-	-	-	-	-	-	0%
TOTAL REVENUE	44,171	1,344	3,156	3,156	6,554	6,285	99%
(400) EXPENDITURES							
18-400-594 TECHNOLOGY FEES	41,532	4,000	3,156	3,156	2,226	6,285	99%
TOTAL EXPENDITURES	41,532	4,000	3,156	3,156	2,226	6,285	99%
ESTIMATED BUDGETED USE OF FUND BALANCE	-	-	-			-	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES			-			0	

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
FY 2026 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
SPECIAL FUNDS**

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
JUVENILE PROBATION TITLE IV E FUND (FUND 19)							
(300) REVENUES							
19-300-329 INTEREST EARNINGS	594	566	500	500	-	500	0%
TOTAL REVENUE	<u>594</u>	<u>566</u>	<u>500</u>	<u>500</u>	<u>-</u>	<u>500</u>	<u>0%</u>
(430) EXPENDITURES							
19-430-553 MISCELLANEOUS	-	-	32,866	32,866	-	32,866	0%
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>32,866</u>	<u>32,866</u>	<u>-</u>	<u>32,866</u>	<u>0%</u>
EST. BUDGETED USES OF FUND BALANCE	<u>-</u>	<u>-</u>	<u>32,366</u>			<u>32,366</u>	<u>0%</u>
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>0</u>			<u>0</u>	

**LEON COUNTY, TX
FY 2026 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
SPECIAL FUNDS**

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
HOTEL OCCUPANCY TAX ACCOUNT (FUND 21)							
(300) REVENUES							
21-300-329 INTEREST EARNINGS	2,982	594	4,225	4,225	-	2,516	-40%
21-300-417 HOTEL OCCUPANCY TAX	115,118	151,312	136,472	136,472	48,164	126,049	-8%
21-300-553 MISC REVENUE	-	-	-	-	-	-	0%
TOTAL REVENUE	118,100	151,906	140,697	140,697	48,164	128,565	-9%
(400) EXPENDITURES							
21-400-611 TRANSFER OUT	-	-	-	-	-	-	
21-400-643 ECONOMIC STIMULUS (ADV EVENTS)	4,000	1,275	14,000	14,000	550	14,000	0%
(455) EXPENDITURES							
21-455-611 TRANSFER OUT - EXPO	201,644	297,791	273,685	296,285	73,861	100,565	-63%
TOTAL EXPENDITURES	205,644	299,066	287,685	310,285	74,411	114,565	-60%
EST. BUDGETED USES OF FUND BALANCE	-	-	146,988			-	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	-	(0)			(0)	

Tax Code Section §352.002(a) authorizes the County to adopt a resolution imposing a two percent tax on any person who pays for the use of a room in a hotel or motel located in Leon County. Revenue generated from this tax is allocated, in part, to marketing projects that directly promote tourism, hotel, and convention activity. Additionally, these funds will be used to support capital improvements, maintenance and operations, as well as marketing efforts at the Leon County Expo Center.

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

**LEON COUNTY, TX
FY 2026 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
SPECIAL FUNDS**

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
ELECTIONS ADMINISTRATION (FUND 22)							
(300) REVENUES							
22-300-330 OTHER REVENUE	-	32	-	-	-	-	
22-300-352 TRANSFER IN - COUNTY	191,155	216,763	267,771	267,771	258,886	170,097	-36%
22-300-390 CAPITAL LEASE PROCEEDS	-	-	-	-	-	-	0%
22-300-411 PROGRAM INCOME	26,397	25,917	37,500	37,500	19,735	37,500	0%
TOTAL REVENUE	217,551	242,712	305,271	305,271	278,621	207,597	-32%
(490) EXPENDITURES							
22-490-201 SOCIAL SECURITY TAXES	4,958	6,037	9,966	9,966	5,010	8,638	-13%
22-490-203 WORKERS COMPENSATION	176	110	400	400	114	186	-54%
22-490-204 UNEMPLOYMENT INSURANCE	99	137	211	211	84	102	-52%
22-490-205 RETIREMENT	5,155	4,861	7,128	7,128	3,206	5,574	-22%
22-490-206 GROUP HOSPITAL INSURANCE	8,475	9,382	11,364	11,364	6,856	9,444	-17%
22-490-207 GUARDIAN INSURANCE	401	444	530	530	317	401	-24%
22-490-506 CAPITAL OUTLAY - LEASE PRINCIPAL	72,468	75,553	75,250	75,250	75,250	-	-100%
22-490-507 CAPITAL OUTLAY	-	-	-	-	-	-	0%
22-490-508 CAPTIAL OUTLAY - LEASE INTEREST	4,666	1,581	1,885	1,885	1,884	-	-100%
22-490-509 COMMUNICATIONS	1,173	1,390	1,600	1,950	1,269	1,600	0%
22-490-515 COPIER RENTAL	-	1,022	540	540	120	540	0%
22-490-523 DATA PROCESSING	24,905	8,881	25,000	24,000	4,492	25,000	0%
22-490-527 DUES & SUBSCRIPTIONS	4,475	24,029	26,895	26,995	24,415	26,895	0%
22-490-530 EDUCATION AND TRAINING	238	133	1,500	1,500	67	2,500	67%
22-490-553 MISCELLANEOUS	107	2,612	-	125	-	-	0%
22-490-560 POSTAGE	2,768	4,377	3,000	2,650	120	3,000	0%
22-490-567 RENT - COMMUNITY CENTERS	225	425	225	375	250	300	33%
22-490-590 SUPPLIES - OFFICE	1,245	264	2,000	3,400	1,637	2,000	0%
22-490-599 TRAVEL - HOTEL/MEALS/MILEAGE	84	285	1,500	1,500	220	2,500	67%
22-490-604 VOTER REGISTRATION EXPENSE	108	1,046	2,000	1,975	63	2,000	0%
22-490-631 SUPPLIES - ELECTIONS	1,707	2,894	4,000	3,250	1,667	4,000	0%
22-490-807 SALARIES - ADMINISTRATIVE	41,864	46,902	54,000	54,000	30,440	44,000	-19%
22-490-808 SALARIES - ELECTIONS	14,904	19,973	25,000	25,400	21,734	25,000	0%
22-490-813 SALARIES - PART TIME	16,105	17,066	33,500	32,100	9,815	27,500	-18%
22-490-820 LONGEVITY	4,420	4,660	1,920	1,920	1,655	560	-71%
22-490-822 OVERTIME	6,827	8,655	15,857	16,857	14,068	15,857	0%
TOTAL EXPENDITURES	217,551	242,722	305,271	305,271	204,752	207,597	-32%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	(10)	-	-	-	-	

**LEON COUNTY, TX
FY 2026 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
SPECIAL FUNDS**

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
CHAPTER 19 ELECTION FUNDS (FUND 23)							
(300) REVENUES							
23-300-412 CH 19 STATE REIMBURSEMENT FUNDS	2,924	1,882.50	4,604	4,604	-	17,604	282%
TOTAL REVENUE	2,924	1,883	4,604	4,604	-	17,604	282%
(491) EXPENDITURES							
23-491-530 EDUCATION & TRAINING	-	-	-	230	230	2,500	100%
23-491-594 TECHNOLOGY EXPENSE	-	2,942	4,604	2,927	1,581	4,604	0%
23-491-599 TRAVEL - HOTEL/MEAL/MILEAGE	-	-	-	1,447	979	2,000	100%
23-491-604 VOTER REGISTRATION EXPENSE	-	-	-	-	-	-	0%
23-491-606 STATE PAYOUT	-	-	-	-	-	-	0%
23-491-611 TRANSFER OUT	-	-	-	-	-	-	0%
23-491-629 GRANT MATCH	-	-	-	-	-	8,500	100%
23-491-822 OVERTIME (OT)/STRAIGHT TIME (ST)	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	-	2,942	4,604	4,604	2,790	17,604	282%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	2,924	-	-	-	-	-	-

**LEON COUNTY, TX
FY 2026 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
SPECIAL FUNDS**

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
LEON COUNTY VETERAN SERVICE FUND (FUND 24)							
(300) REVENUES							
24-300-352 TRANSFER IN - COUNTY	10,488	10,524	12,860	12,860	6,430	19,218	49%
TOTAL REVENUE	10,488	10,524	12,860	12,860	6,430	19,218	49%
(498) EXPENDITURES							
24-498-201 SOCIAL SECURITY	592	663	765	765	319	1,148	50%
24-498-203 WORKERS COMPENSATION	233	189	300	300	190	93	-69%
24-498-204 UNEMPLOYMENT INSURANCE	-	-	-	-	-	26	
24-498-205 RETIREMENT	-	-	-	-	-	951	
24-498-509 COMMUNICATIONS	900	934	795	795	585	1,000	26%
24-498-523 DATA PROCESSING	450	488	500	500	495	500	0%
24-498-530 EDUCATION	-	-	-	-	-	-	0%
24-498-553 MISCELLANEOUS	-	-	-	-	-	-	0%
24-498-590 SUPPLIES - OFFICE	313	251	350	350	-	350	0%
24-498-599 TRAVEL - HTL/MEAL/OUTOFCTYMILES	-	-	150	150	-	150	0%
24-498-600 TRAVEL - MONTHLY ALLOWANC	8,000	8,000	10,000	10,000	4,167	-	-100%
24-498-813 SALARIES - PART-TIME	-	-	-	-	-	15,000	100%
TOTAL EXPENDITURES	10,488	10,524	12,860	12,860	5,755	19,218	49%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	0	-	-	-	-	-

**LEON COUNTY, TX
FY 2026 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
SPECIAL FUNDS**

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
LEON COUNTY EXPO CENTER (FUND 25)							
(300) REVENUES							
25-300-329 INTEREST EARNINGS	2,089	653	1,618	1,618	89	1,296	-20%
25-300-330 OTHER REVENUE	914	11,396	457	457	12	2,488	444%
25-300-352 TRANSFERS IN (HOT/GF)	213,154	393,908	273,685	296,285	73,861	331,911	21%
25-300-360 FEES - TICKET SALES	-	-	-	-	-	-	0%
25-300-361 FEES - RV SPACE RENTAL	22,530	21,180	25,158	25,158	4,901	15,488	-38%
25-300-362 COUNTY FUNDS - EXPO/CIVIC CENTER	-	40,596	-	-	-	-	0%
25-300-363 FEES - STALL RENTAL	46,630	38,344	60,163	60,163	14,020	34,916	-42%
25-300-364 FEES - CONCESSION RENTAL	2,600	1,700	2,100	2,100	400	1,933	-8%
25-300-365 FEES- SHAVINGS	17,528	5,702	22,372	22,373	279	15,224	-32%
25-300-366 FEES - ELECTRICAL	1,695	3,305	1,143	1,143	1,365	1,863	63%
25-300-367 FEES - MAY	4,740	-	2,370	2,370	2,210	2,370	0%
25-300-368 FEES - SPCL REQUEST	-	3,300	1,000	1,000	2,200	1,000	0%
25-300-369 FEES - ROLLING ARENA(S)	-	2,750	2,000	2,000	3,300	2,000	0%
25-300-370 FEES - HEAVY EQUIPMENT	-	500	-	-	-	-	0%
25-300-371 FEES - CLEANING	-	-	-	-	-	-	0%
25-300-421 FEES - SPONSORSHIPS	-	-	-	-	2,500	-	0%
25-300-423 DONATIONS - EXPO CENTER	6,835	19,622	10,340	10,340	3,028	10,801	4%
25-300-435 RENTAL - ARENA I	40,850	49,900	39,775	39,775	26,150	38,975	-2%
25-300-436 RENTAL - ARENA II	15,000	7,800	16,775	16,775	6,700	11,400	-32%
25-300-437 RENTAL - PARKING LOT	-	-	1,000	1,000	-	1,000	0%
25-300-455 CONTRIBUTED CAPITAL	317,323	-	-	-	-	-	0%
25-300-553 MISC REVENUE	-	-	208	208	-	1,056	408%
TOTAL REVENUE	691,889	600,656	460,163	482,765	141,016	473,721	3%
(455) EXPENDITURES							
25-455-201 SOCIAL SECURITY	11,843	12,688	15,387	15,387	8,002	16,297	6%
25-455-203 WORKERS COMPENSATION	5,796	2,289	4,300	4,300	1,677	3,123	-27%
25-455-204 UNEMPLOYMENT	223	258	403	403	86	362	-10%
25-455-205 RETIREMENT	11,611	10,564	13,617	13,617	6,150	13,507	-1%
25-455-206 GROUP HEALTH INSURANCE	20,489	28,078	34,656	34,656	16,464	37,776	9%
25-455-207 GUARDIAN INSURANCE	1,039	1,232	1,604	1,604	752	1,603	0%
25-455-504 CAPITAL OUTLAY	5,304	121,729	-	20,122	11,110	60,000	0%
25-455-509 COMMUNICATIONS	6,557	4,009	4,300	4,300	2,014	4,300	0%
25-455-510 CMPTR SUPP/SPPLS/LIC/SFTWRE	6,926	7,029	8,460	8,460	3,685	8,460	0%
25-455-514 CONTRACTED SERVICES	31,924	80,722	50,000	29,162	6,266	15,000	-70%
25-455-515 COPIER RENTAL	-	-	-	126	53	150	0%
25-455-536 GAS, OIL & GREASE	5,542	8,839	5,000	9,000	3,079	7,500	50%
25-455-553 MISCELLANEOUS	4,376	2,807	1,000	1,700	940	1,000	0%
25-455-560 POSTAGE	-	68	100	100	-	100	0%
25-455-570 REPAIRS & MAINT - BUILDINGS	19,762	30,757	35,000	26,150	8,528	34,057	-3%
25-455-571 REPAIRS & MAINT - EQUIPMENT	12,673	12,465	12,250	24,100	10,377	12,250	0%
25-455-573 REPAIRS & MAINT - GROUNDS	17,913	7,157	3,000	6,200	56	3,000	0%
25-455-575 REPAIRS & MAINT - VEHICLES	2,212	1,758	3,000	3,000	1,351	3,000	0%
25-455-590 OFFICE SUPPLIES	3,673	1,046	1,000	1,800	731	1,000	0%
25-455-596 TRANSPORT CHARGES - WASTE	2,997	4,456	3,000	4,000	899	3,000	0%
25-455-601 ARENA UTILITIES	44,003	38,955	37,750	36,014	10,982	30,000	-21%
25-455-602 RV PARK UTILITIES	3,292	4,510	4,000	4,000	1,935	4,000	0%
25-455-603 GROUNDS UTILITIES	1,439	1,298	1,200	11,200	1,677	1,200	0%
25-455-637 EVENT MATERIALS/EXPENSES	21,310	16,618	20,000	9,627	-	-	-100%
25-455-700 DEPRECIATION EXPENSE	185,554	-	-	-	-	-	0%
25-455-800 SALARIES - EXPO SECURITY	-	16,868	20,000	20,000	8,066	-	-100%
25-455-803 SALARIES - CLERICAL	-	38,256	44,256	44,256	19,041	43,756	-1%
25-455-807 SALARIES - ADMINISTRATIVE	-	965	50,500	50,500	19,200	53,500	6%
25-455-811 SALARIES	141,646	88,914	75,920	75,920	33,700	79,840	5%
25-455-820 LONGEVITY	150	76	460	460	279	940	104%
25-455-822 OVERTIME	17,491	23,662	10,000	22,600	18,362	35,000	250%
TOTAL EXPENDITURES	585,744	568,072	460,163	482,763	195,463	473,721	3%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	-	-	-	-	0	-

**LEON COUNTY, TX
FY 2026 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023**

SPECIAL FUNDS

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
JUVENILE PROBATION - SA SUPPLEMENT (FUND 26)							
(300) REVENUES							
26-300-329 INTEREST EARNINGS	-	-	-	-	-	-	
26-300-341 TJJD SUPPLEMENTAL FUNDING	-	3,258	6,554	6,654	-	14,536	122%
26-300-362 COUNTY FUNDS - TRANSFER IN	288	-	-	-	-	-	
TOTAL REVENUE	288	3,258	6,554	6,654	-	14,536	122%
(455) EXPENDITURES							
26-455-201 SOCIAL SECURITY TAXES	19	61	463	463	232	1,704	268%
26-455-205 RETIREMENT	18	194	33	33	186	1,203	3512%
26-455-821 SALARY SUPPLEMENT	250	-	-	-	-	11,629	100%
TOTAL EXPENDITURES	287	3,005	6,057	6,057	3,028	14,536	140%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	-	-	-	-	-	

**LEON COUNTY, TX
FY 2026 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023**

SPECIAL FUNDS

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
JUVENILE PROBATION - GRANT R (FUND 27)							
(300) REVENUES							
27-300-363 TJJD - STATE AID	96,715	146,839	122,986	122,986	61,493	128,064	4%
TOTAL REVENUE	96,715	146,839	122,986	122,986	61,493	128,064	4%
(430) EXPENDITURES							
27-430-201 SOC SECURITY - DIRECT SUPERVISION	357	5,164	5,445	5,445	2,412	5,258	-3%
27-430-203 WORKER COMP - DIRECT SUPERVISION	92	101	220	220	225	385	75%
27-430-204 UNEMP INS - DIRECT SUPERVISION	30	114	139	139	34	114	-18%
27-430-205 RETIREMENT - DIRECT SUPERVISION	355	3,271	5,087	5,087	1,972	4,633	-9%
27-430-206 GROUP HOSP INS - DIRECT SUPERVISION	713	8,309	8,664	8,664	4,330	9,444	9%
27-430-207 GROUP GUARDIAN INS - DIRECT SUPERVISION	33	384	401	401	200	401	0%
27-430-524 DETENTION SVCS - PRE ADJ	6,200	-	10,000	10,000	4,100	15,000	50%
27-430-568 PRO SVCS - COMM PGM	450	-	-	-	-	-	0%
27-430-576 RESIDENTIAL SERVICES	26,856	-	5,454	5,454	-	20,000	267%
27-430-590 SUPPLIES - COURT INTAKE	345	26,679	3,000	18,000	6	5,692	90%
27-430-606 STATE PAYMENT	2,524	1,147	-	-	-	-	0%
27-430-802 SALARIES - DIRECT SUPERVISION	53,100	61,701	67,136	67,136	30,986	67,136	0%
27-430-813 SALARY P/T - COURT INTAKE	-	15,816	15,000	-	-	-	-100%
27-430-820 LONGEVITY - DIRECT SUPERVISION	161	227	2,440	2,440	1,126	-	-100%
TOTAL EXPENDITURES	91,215	122,914	122,986	122,986	45,392	128,064	4%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	5,500	-	-	-	-	-	-

**LEON COUNTY, TX
FY 2026 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
SPECIAL FUNDS**

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
RECORDS MGMT FUND - COUNTY CLERK							
(300) REVENUES							
30-300-310 FEES - COUNTY CLERK	81,062	101,729	66,483	66,483	36,164	72,573	9%
30-300-329 INTEREST EARNED	10,180	19,340	5,683	5,683	5,976	8,236	45%
30-300-330 OTHER REVENUE	1,435	-	-	-	-	-	0%
30-300-414 SALARY/PAYROLL R/M	-	-	69,432	69,432	-	71,432	3%
30-300-553 MISC REVENUE	-	-	-	-	-	-	0%
TOTAL REVENUE	92,677	121,070	141,598	141,598	42,140	152,242	8%
(429) EXPENDITURES							
30-429-514 CONTRACTED SERVICES	26,000	10,400	31,200	31,200	-	40,337	29%
30-429-515 COPIER RENTAL	1,765	176	2,200	4,900	2,545	4,555	107%
30-429-552 MICROFILM EXPENSE	9,018	34,852	30,000	30,000	27,081	41,108	37%
30-429-553 MISCELLANEOUS	-	1,035	369,513	364,499	-	369,513	0%
30-429-803 SALARIES - CLERICAL	-	70,240	69,432	71,746	74,746	71,432	3%
TOTAL EXPENDITURES	36,783	116,703	502,345	502,345	104,372	526,945	5%
EST. BUDGETED USES OF FUND BALANCE	-	-	360,747			374,703	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	-	0			(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 of 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
FY 2026 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
SPECIAL FUNDS**

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
RECORDS MGMT FUND - DISTRICT CLERK							
(300) REVENUES							
31-300-311 CRMNL RECORDS MNGMNT CCP102.005	8,344	615	5,495	5,495	-	4,698	-15%
31-300-329 INTEREST EARNED	2,077	1,421	668	668	-	905	35%
31-300-330 OTHER REVENUE	5	-	-	-	-	-	0%
31-300-352 TRANSFERS IN	-	-	-	-	-	-	0%
31-300-422 RECORDS TECH FUND 51.305	364	124	2,454	2,455	-	1,849	-25%
31-300-423 CIVIL RECORDS MNGMNT 51.317	-	-	-	-	-	-	0%
31-300-424 COURT RECORD PRSRVTN FUND 51.708	230	147	1,452	1,452	-	1,035	-29%
TOTAL REVENUE	11,020	2,308	10,070	10,070	-	8,487	-16%
(431) EXPENDITURES							
31-431-201 SOCIAL SECURITY TAXES	-	-	-	-	-	-	0%
31-431-203 WORKERS COMPENSATION	20	-	75	75	-	150	100%
31-431-204 UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	0%
31-431-205 RETIREMENT	-	-	-	-	-	-	0%
31-431-207 GUARDIAN INSURANCE	-	-	-	-	-	-	0%
31-431-515 COPIER FEE(S)	-	3,801	-	4,000	1,519	-	0%
31-431-552 MICROFILM EXPENSE	-	1,911	-	2,200	638	-	0%
31-431-553 MISCELLANEOUS	-	2,089	88,691	82,491	3,522	89,691	1%
31-431-813 SALARIES - PART TIME	-	-	-	-	-	30,000	100%
TOTAL EXPENDITURES	20	7,801	88,766	88,766	5,679	119,841	35%
EST. BUDGETED USES OF FUND BALANCE		5,493	78,696			111,354	41%
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	11,000	(0)	(0)			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 2026 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
SPECIAL FUNDS**

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
COUNTY & DISTRICT COURT TECHNOLOGY FUND (FUND 32)							
FY 2026 - SEPARATE FUNDS							
(300) REVENUES							
32-300-310 FEES - COUNTY CLERK	80	109	902	902	46	682	-24%
32-300-311 FEES - DIST CLERK	360	20	478	478	-	342	-28%
32-300-352 COUNTY TRANSFER IN	3,307	-	-	-	-	-	0%
TOTAL REVENUE	3,747	129	1,380	1,380	46	1,024	-26%
(419) EXPENDITURES							
32-419-594 TECHNOLOGY EXPENSE	3,747	(147)	1,380	1,380	2,544	1,024	-26%
TOTAL EXPENDITURES	3,747	(147)	1,380	1,380	2,544	1,024	-26%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	-	-	-	-	0	-

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

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

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

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
SUPPLEMENTAL & EMERGENT (S&E) GRANT							
(300) REVENUES							
37-300-330 OTHER REVENUE	-	-	-	-	-	-	0%
37-300-363 TJJD - S&E FUNDS	20,513	2,258	-	6,150	(2,258)	-	0%
TOTAL REVENUE	20,513	2,258	-	6,150	(2,258)	-	0%
(419) EXPENDITURES							
37-430-553 MISCELLANEOUS	4,442	2,258	-	-	-	-	0%
37-430-576 POST ADJ (SECURE) EXTRNL CNTRCTS	15,995	-	-	-	-	-	0%
37-430-606 STATE PAYOUT	-	-	-	6,150	-	-	0%
TOTAL EXPENDITURES	20,437	2,258	-	6,150	-	-	0%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	76	-	-	-	(2,258)	-	-

**LEON COUNTY, TX
FY 2026 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
SPECIAL FUNDS**

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
COUNTY ATTORNEY CHECK PROCESSING FUND (FUND 40)							
(300) REVENUES							
40-300-309 FEES - COUNTY ATTORNEY	-	-	-	-	-	-	0%
40-300-329 INTEREST EARNED	-	-	250	250	-	400	60%
40-300-330 OTHER REVENUE	29	-	-	-	-	-	0%
TOTAL REVENUE	29	-	250	250	-	400	60%
(400) EXPENDITURES							
40-400-553 MISCELLANEOUS	-	-	400	400	-	400	0%
40-400-590 SUPPLIES - OFFICE	-	-	-	-	-	-	0%
40-400-611 TRANSFER OUT	-	-	-	-	-	-	0%
40-400-625 EMPLOYEE SUPPLEMENT	-	-	-	-	-	-	0%
40-400-671 DISTRIBUTION OF FUNDS	29	-	-	-	-	-	0%
TOTAL EXPENDITURES	29	-	400	400	-	400	0%
EST. BUDGETED USES OF FUND BALANCE	-	-	150			-	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	-	-			-	

**LEON COUNTY, TX
FY 2026 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
SPECIAL FUNDS**

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
PRETRIAL DIVERSION FUND (FUND 41)							
(300) REVENUES							
41-300-309 FEES - PRETRIAL DIVERSION	850	-	-	-	-	-	0%
41-300-329 INTEREST EARNED	47	-	-	-	-	-	0%
41-300-330 OTHER REVENUE	-	-	5,000	5,000	-	-	-100%
41-300-333 PRETRIAL DIVERSION - SUPPLEMENT	13,812	-	-	-	-	-	0%
41-300-352 TRANSFER IN	-	-	-	-	15,000	13,700	0%
TOTAL REVENUE	14,709	-	5,000	5,000	15,000	13,700	174%
(400) EXPENDITURES							
41-400-201 SOCIAL SECURITY TAXES	918	77	-	918	268	918	0%
41-400-203 WORKERS COMPENSATION	-	-	-	-	-	-	0%
41-400-204 UNEMPLOYMENT INSURANCE	-	-	-	24	-	21	0%
41-400-205 RETIREMENT	899	75	-	813	231	761	0%
41-400-553 MISCELLANEOUS	(1,308)	-	5,000	5,000	-	-	-100%
41-400-590 OFFICE SUPPLIES	-	-	-	-	-	-	0%
41-400-625 EMPLOYEE SUPPLEMENT	12,000	-	-	12,000	3,500	12,000	0%
TOTAL EXPENDITURES	12,509	152	5,000	18,755	3,998	13,700	174%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	2,200	(152)	-	-	-	-	-

**LEON COUNTY, TX
FY 2026 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
SPECIAL FUNDS**

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
GRANT - SB 22 (EFF 10/1/2023)							
(322) REVENUES							
44-322-329 INTEREST EARNED	-	3,391	-	-	-	-	
44-322-362 SB 22 SUPPLEMENT - SHERIFF' S OFFICE/JAIL	-	350,000	350,000	350,000	350,000	350,000	0%
44-322-363 SB 22 SUPPLEMENT - CO ATTY	-	175,000	175,000	175,000	175,000	175,000	0%
44-322-364 SB 22 SUPPLEMENT - DIST ATTY	-	175,000	175,000	175,000	175,000	175,000	0%
44-322-365 SB 22 SUPPLEMENT - CONSTABLE(S)	-	-	8,491	8,491	9,226	12,624	49%
TOTAL REVENUE	-	703,391	708,491	708,491	709,226	712,624	1%
(422) EXPENDITURES - JAIL							
44-421-201 SOCIAL SECURITY TAXES	-	2,007	2,708	2,708	870	2,892	7%
44-421-203 WORKERS COMPENSATION	-	483	1,000	1,000	506	1,000	0%
44-421-204 UNEMPLOYMENT INSURANCE	-	55	71	71	14	65	-8%
44-421-205 RETIREMENT	-	1,531	2,397	2,397	690	2,397	0%
44-421-206 GROUP HOSPITAL INSURANCE	-	-	-	-	-	-	0%
44-421-207 GUARDIAN INSURANCE	-	-	-	-	-	-	0%
44-421-603 SB-22 SAFETY/SECURITY EQUIP	-	-	-	-	-	-	0%
44-421-704 SALARIES - JAILERS	-	25,285	30,000	30,000	9,890	33,000	10%
44-421-708 CERTIFICATE PAY	-	3,571	5,400	5,400	1,587	4,800	-11%
TOTAL EXPENDITURES	-	32,933	41,576	41,576	13,556	44,154	6%
(422) EXPENDITURES - SHERIFF'S OFFICE							
44-422-201 SOCIAL SECURITY TAXES	-	11,473	11,955	11,955	5,159	12,203	2%
44-422-203 WORKERS COMPENSATION	-	1,486	2,200	2,200	1,431	2,400	9%
44-422-204 UNEMPLOYMENT INSURANCE	-	201	313	313	61	271	-13%
44-422-205 RETIREMENT	-	8,971	10,580	10,580	4,145	10,113	-4%
44-422-603 SB-22 SAFETY/SECURITY EQUIP	-	147,376	127,106	127,106	-	121,343	-5%
44-422-700 SALARIES - ELECTED OFFICIAL	-	17,662	17,661	17,661	8,151	17,661	0%
44-422-701 SALARIES - DEPUTIES	-	29,341	27,497	27,497	13,212	30,043	9%
44-422-702 SALARIES - DISPATCHERS, JAILERS (DUAL)	-	10,031	15,325	15,325	3,150	19,325	26%
44-422-703 SALARIES - INVESTIGATORS	-	15,909	15,909	15,909	7,343	16,000	1%
44-422-705 SALARY - CHIEF DEPUTY	-	3,387	3,387	3,387	1,563	3,387	0%
44-422-706 BALIFFS	-	5,162	9,007	9,007	2,383	7,000	-22%
44-422-707 CIVIL PROCESSOR	-	884	884	884	408	1,000	13%
44-422-708 CERTIFICATE PAY	-	65,186	66,600	66,600	31,131	65,100	-2%
TOTAL EXPENDITURES	-	317,068	308,424	308,424	78,137	305,846	-1%
(423) EXPENDITURES - COUNTY ATTORNEY							
44-423-201 SOCIAL SECURITY TAXES	-	3,105	11,663	11,663	496	11,049	-5%
44-423-203 WORKERS COMPENSATION	-	127	250	250	99	250	0%
44-423-204 UNEMPLOYMENT INSURANCE	-	65	304	304	11	246	-19%
44-423-205 RETIREMENT	-	2,419	10,322	10,322	382	9,158	-11%
44-423-206 GROUP HOSPITAL INSURANCE	-	-	-	-	-	9,444	100%
44-423-207 GUARDIAN INSURANCE	-	-	-	-	-	401	100%
44-423-701 SB 22 - SALARIES	-	8,988	8,976	8,976	4,050	8,976	0%
44-423-702 SALARIES - LEGAL ASST	-	-	50,000	50,000	-	75,000	50%
44-423-703 SALARIES -	-	-	61,872	61,872	-	60,476	-2%
44-423-704 SALARIES - ADMINISTRATIVE	-	31,613	31,613	31,613	2,432	-	-100%
TOTAL EXPENDITURES	-	46,316	175,000	175,000	7,470	175,000	0%

**LEON COUNTY, TX
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	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
GRANT - SB 22 (EFF 10/1/2023)							
(424) EXPENDITURES - DISTRICT ATTORNEY							
44-424-201 SOCIAL SECURITY TAXES	-	10,482	11,680	11,680	2,554	11,696	0%
44-424-203 WORKERS COMPENSATION	-	319	245	245	310	450	84%
44-424-204 UNEMPLOYMENT INSURANCE	-	219	62	62	42	260	319%
44-424-205 RETIREMENT	-	8,247	10,336	10,336	2,020	9,694	-6%
44-424-701 SALARIES - SALARIES	-	76,427	62,000	62,000	4,769	62,230	0%
44-424-702 SALARIES - VICTIM ASSISTANT COORD.	-	13,712	31,000	31,000	14,308	31,000	0%
44-424-703 SALARIES - ASSISTANT DIST. ATTORNEY	-	17,922	28,677	28,677	-	28,670	0%
44-424-704 SALARIES - INVESTIGATOR	-	29,007	31,000	31,000	14,308	31,000	0%
TOTAL EXPENDITURES	-	156,336	175,000	175,000	38,310	175,000	0%
GRANT - SB 22							
(I) EXPENDITURES - CONSTABLE 1							
44-42X-201 SOCIAL SECURITY TAXES	-	-	-	-	-	454	100%
44-42X-203 WORKERS COMPENSATION	-	-	-	-	-	240	100%
44-42X-204 UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	0%
44-42X-205 RETIREMENT	-	-	-	-	-	376	100%
44-42X-701 SALARIES - CONSTABLE 2	-	-	-	-	-	5,935	100%
TOTAL EXPENDITURES	-	-	-	-	-	7,005	100%
GRANT - SB 22 (EFF 10/1/2023)							
(425) EXPENDITURES - CONSTABLE 2							
44-425-201 SOCIAL SECURITY TAXES	-	-	535	535	135	361	-33%
44-425-203 WORKERS COMPENSATION	-	-	500	500	86	240	-52%
44-425-204 UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	0%
44-425-205 RETIREMENT	-	-	472	472	119	299	-37%
44-425-701 SALARIES - CONSTABLE 2	-	-	6,984	6,984	1,760	4,719	-32%
TOTAL EXPENDITURES	-	-	8,491	8,491	2,099	5,619	-34%
EST. BUDGETED USES OF FUND BALANCE							
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	150,739	8,491	8,491	-	(0)	

**LEON COUNTY, TX
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	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
DISTRICT ATTORNEY (FUND 45)							
(300) REVENUES							
45-300-330 OTHER REVENUE	-	10	-	-	-	-	0%
45-300-341 DIST.ATTY-STATE RETIREMENT SUP	-	-	14,000	14,000	-	-	-100%
45-300-352 TRANSFERS IN	-	13,578	-	-	-	-	0%
45-300-362 COUNTY MATCH - DA	274,156	343,234	372,952	372,952	186,476	409,255	10%
45-300-371 DIST.ATTY-CONTRIBUTIONS	-	-	-	-	-	-	0%
45-300-372 DIST.ATTY-STATE FUNDING	27,500	27,500	27,500	27,500	-	27,500	0%
TOTAL REVENUE	301,656	384,321	414,452	414,452	186,476	436,755	5%
(405) EXPENDITURES							
45-405-201 SOCIAL SECURITY TAXES	10,972	17,990	17,878	17,878	5,779	20,390	14%
45-405-203 WORKERS COMPENSATION	1,240	560	1,250	1,250	552	1,347	8%
45-405-204 UNEMPLOYMENT INSURANCE	235	393	552	552	94	199	-64%
45-405-205 RETIREMENT	10,737	14,482	15,822	15,822	4,677	15,234	-4%
45-405-206 GROUP HOSPITAL INSURANCE	16,220	39,355	43,320	43,320	16,961	47,220	9%
45-405-207 GUARDIAN INSURANCE	768	1,797	1,583	1,583	785	1,583	0%
45-405-509 COMMUNICATIONS	3,084	3,773	4,160	4,160	2,599	4,160	0%
45-405-515 COPIER RENTAL	4,500	4,206	6,000	6,000	1,708	6,000	0%
45-405-523 DATA PROCESSING	40,546	35,847	34,367	34,367	20,840	44,367	29%
45-405-527 DUES & SUBSCRIPTIONS	10,236	10,337	13,000	13,000	6,318	13,000	0%
45-405-530 EDUCATION	2,246	1,948	3,000	3,000	807	3,000	0%
45-405-536 GAS, OIL & GREASE	358	1,815	2,200	2,200	611	2,200	0%
45-405-553 MISCELLANEOUS	1,162	15,113	3,200	21,188	10,499	10,000	213%
45-405-560 POSTAGE	227	301	450	450	265	450	0%
45-405-565 PROFESSIONAL SERVICES	46,865	80,004	50,000	50,000	48,550	50,000	0%
45-405-575 REPAIRS & MAINT - VEHICLE	778	1,393	500	500	10	500	0%
45-405-590 SUPPLIES - OFFICE	3,552	3,187	4,500	4,500	504	4,500	0%
45-405-599 TRAVEL-HOTEL/MEAL/MILEAGE	3,051	2,902	7,575	7,575	175	7,575	0%
45-405-803 SALARIES - CLERICAL	1,666	2,839	7,400	7,400	-	6,000	-19%
45-405-807 SALARIES - ADMINISTRATIVE	62,234	77,248	82,725	82,725	38,181	87,675	6%
45-405-809 SALARIES - INVESTIGATOR	42,408	40,373	39,725	39,725	18,335	41,675	5%
45-405-812 STATE SUPPLEMENT FOR DA	-	-	14,000	14,000	-	-	-100%
45-405-814 SALARIES - ADA	34,116	16,250	49,725	21,538	-	55,000	11%
45-405-820 LONGEVITY	1,542	1,680	2,520	2,520	1,163	2,680	6%
45-405-821 SALARY SUPPLEMENT	-	6,000	9,000	9,000	4,154	12,000	33%
45-405-822 OVERTIME	2,911	2,888	-	10,199	744	-	0%
TOTAL EXPENDITURES	301,655	382,681	414,452	414,452	184,310	436,755	5%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	1	1,640	-	-	-	-	

**LEON COUNTY, TX
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SPECIAL FUNDS**

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
GRANT - DISTRICT ATTORNEY - VCLG							
(300) REVENUES							
46-300-330 OTHER REVENUE	5	-	-	-	-	-	0%
46-300-352 TRANSFER IN - COUNTY FUNDS	-	-	-	-	-	-	0%
46-300-363 VCLG GRANT AID	41,600	33,000	33,000	33,000	17,654	33,000	0%
TOTAL REVENUE	41,605	33,000	33,000	33,000	17,654	33,000	0%
(460) EXPENDITURES							
46-460-201 SOCIAL SECURITY	2,127	-	-	-	212	-	0%
46-460-203 WORKERS COMPENSATION	-	-	-	-	-	-	0%
46-460-204 UNEMPLOYMENT	-	-	-	-	-	-	0%
46-460-205 RETIREMENT	2,178	-	-	-	187	-	0%
46-460-206 GROUP HEALTH INSURANCE	4,585	-	-	-	722	-	0%
46-460-207 GUARDIAN INSURANCE	217	-	-	-	33	-	0%
46-460-641 AUDIT ENTRY	-	(61)	-	-	-	-	0%
46-460-807 SALARIES	27,626	28,069	33,000	33,000	16,615	33,000	0%
TOTAL EXPENDITURES	36,734	28,008	33,000	33,000	17,769	33,000	0%
EST. BUDGETED USES OF FUND BALANCE	-	278	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	4,871	-	-	-	-	-	-

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SPECIAL FUNDS**

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL BUDGET (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2023-2024
LEON COUNTY SENIOR NUTRITION (FUND 50)							
(300) REVENUES							
50-300-222 DONATION(S)	12,679	8,499	3,422	4,222	5,660	4,839	41%
50-300-330 OTHER REVENUE	6,402	-	9,479	9,479	-	8,293	-13%
50-300-362 COUNTY MATCH - AAA	89,031	67,843	136,145	136,145	68,072	127,298	-6%
50-300-374 BVAAA - CONGREGATE	36,327	40,796	31,620	31,620	20,906	33,151	5%
50-300-375 BVAAA - TITLE III C2/HOME DELIVERY	95,981	103,030	94,419	94,419	49,804	99,443	5%
50-300-377 CONTRIBUTIONS-CONGREGATE	3,088	2,896	3,708	3,708	1,594	3,287	-11%
50-300-378 CONTRIBUTIONS-HOME DELIVERY	3,801	18,982	3,224	3,224	1,850	5,465	70%
50-300-380 BVCOG AAA-OLDER AMERICANS ACT PRGRM	12,833	12,833	15,647	15,647	7,000	15,258	-2%
50-300-431 NORMANGEE SENIOR CENTER	500	600	250	250	300	300	20%
50-300-434 EMERGENCY FD & SHELTER PRGM	7,269	7,042	7,094	7,094	-	7,094	0%
TOTAL REVENUE	267,910	262,521	305,009	305,808	155,186	304,428	0%
(400) EXPENDITURES							
50-400-201 SOCIAL SECURITY TAXES	7,564	7,910	7,862	7,862	3,430	8,060	3%
50-400-203 WORKERS COMPENSATION	775	421	800	800	400	631	-21%
50-400-204 UNEMPLOYMENT INSURANCE	138	171	199	199	49	172	-14%
50-400-205 RETIREMENT	7,124	6,092	6,958	6,958	2,594	6,680	-4%
50-400-206 GROUP HOSPITAL INSURANCE	8,106	7,001	6,931	6,931	3,464	7,555	9%
50-400-207 GUARDIAN INSURANCE	384	323	321	321	160	321	0%
50-400-506 CAPITAL OUTLAY - LEASE (PRINCIPAL)	-	7,305	10,000	10,000	4,445	8,889	-11%
50-400-507 CAPITAL OUTLAY-MACH/EQUIP	-	699	-	-	-	2,990	0%
50-400-508 CAPITAL OUTLAY - LEASE (INTEREST)	-	2,242	3,000	3,000	1,494	3,000	0%
50-400-509 COMMUNICATIONS	5,682	4,968	6,500	6,500	3,175	6,500	0%
50-400-534 FOOD	87,465	89,760	108,000	108,000	34,894	108,000	0%
50-400-536 GAS, OIL & GREASE	11,431	11,694	12,000	12,000	3,936	12,000	0%
50-400-548 KITCHEN	12,455	8,788	15,500	15,500	7,697	13,000	-16%
50-400-553 MISCELLANEOUS	350	215	400	1,200	887	400	0%
50-400-560 POSTAGE	46	35	120	120	24	120	0%
50-400-567 RENT	2,500	3,500	3,000	3,000	3,000	3,000	0%
50-400-575 REPAIRS/MAINT-VEHICLES	2,165	3,005	5,000	5,000	1,888	5,000	0%
50-400-590 SUPPLIES - OFFICE	808	375	1,500	1,500	120	1,500	0%
50-400-599 TRAVEL-HOTEL/MEAL/MILEAGE	-	-	250	250	-	250	0%
50-400-601 UTILITIES	11,909	8,292	13,900	13,900	3,616	11,000	-21%
50-400-807 SALARIES - ADMINISTRATIVE	28,718	30,400	32,800	32,800	15,138	35,200	7%
50-400-813 SALARIES - PART TIME CENTER MNGRS	70,978	34,674	34,800	34,800	16,172	34,800	0%
50-400-814 SALARIES - PART TIME DRIVERS	-	34,668	34,800	34,800	13,452	34,800	0%
50-400-820 LONGEVITY	-	-	368	368	170	560	52%
50-400-822 OVERTIME	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	267,910	262,539	305,009	305,809	120,205	304,428	0%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	-	-	-	-	-	-

**LEON COUNTY, TX
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	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
EMERGENCY MANAGEMENT (FUND 52)							
(300) REVENUES							
52-300-352 TRANSFER IN	94,900	101,178	100,416	100,416	50,208	115,316	15%
52-300-553 MISC REVENUE	-	-	-	-	-	-	0%
TOTAL REVENUE	94,900	101,178	100,416	100,416	50,208	115,316	15%
(400) EXPENDITURES							
52-427-201 SOCIAL SECURITY TAXES	3,333	3,408	3,365	3,365	1,553	3,612	7%
52-427-203 WORKERS COMPENSATION	88	55	150	150	193	400	167%
52-427-204 UNEMPLOYMENT INSURANCE	62	74	88	88	21	81	-8%
52-427-205 RETIREMENT	3,320	2,664	2,978	2,978	1,246	2,994	1%
52-427-206 GROUP HOSPITAL INSURANCE	3,890	-	8,664	8,664	-	9,444	9%
52-427-207 GUARDIAN INSURANCE	229	90	401	401	47	401	0%
52-427-504 CAPITAL OUTLAY	-	7,160	-	-	-	-	0%
52-427-506 CAPITAL OUTLAY - LEASE (PRINCIPAL)	8,663	6,469	2,500	6,500	3,235	1,904	-24%
52-427-508 CAPITAL OUTLAY - LEASE (INTEREST)	180	2,427	6,500	2,500	952	6,470	0%
52-427-509 COMMUNICATIONS	2,769	8,519	3,540	3,540	1,192	3,540	0%
52-427-510 CMPTR SPPRT/SPPLS/LIC/SFTWRE	4,166	1,429	4,850	4,850	169	4,850	0%
52-427-514 CONTRACTED SERVICES	15,619	12,851	14,000	13,833	13,494	22,000	57%
52-427-515 COPIER RENTAL	1,284	1,423	1,650	1,650	640	1,650	0%
52-427-530 EDUCATION & TRAINING	-	-	-	-	-	500	0%
52-427-536 GAS, OIL & GREASE	4,132	4,552	4,200	4,500	1,551	6,200	48%
52-427-553 MISCELLANEOUS	79	1,201	250	417	275	250	0%
52-427-554 DISASTER/EMERGENCY OPERATIONS	1,059	89	1,000	1,000	-	1,000	0%
52-427-555 CABLE	1,250	859	-	-	-	-	0%
52-427-560 POSTAGE	53	58	100	100	40	100	0%
52-427-571 REPAIRS & MAINT - EQUIPMENT	57	71	500	400	-	500	0%
52-427-575 REPAIRS/MAINT - VEHICLES	74	1,252	1,500	1,300	65	1,500	0%
52-427-590 SUPPLIES - OFFICE	57	-	200	200	52	200	0%
52-427-599 TRAVEL - HOTEL/MEAL	455	-	-	-	-	500	100%
52-427-807 SALARIES - ADMINISTRATIVE	42,087	40,600	43,600	43,600	20,123	46,600	7%
52-427-820 LONGEVITY	775	-	380	380	175	620	63%
52-427-822 OVERTIME (OT)/STRAIGHT T	1,218	2,499	-	-	-	-	0%
TOTAL EXPENDITURES	94,900	97,750	100,416	100,416	45,023	115,316	15%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(0)	3,428	-	-	-	-	-

**LEON COUNTY, TX
FY 2026 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
SPECIAL FUNDS**

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
911-RURAL ADDRESSING (FUND 55)							
(300) REVENUES							
55-300-362 CO.MATCH-RURAL ADDRESSING	28,837	30,062	31,286	31,286	15,644	35,044	12%
55-300-379 FEES - FLOODPLAIN PERMIT(S)	4,430	3,820	4,490	4,490	2,060	4,543	18%
55-300-380 FEES - ELECTRIC PROVIDER/PERMITS	11,490	10,560	7,425	7,425	5,160	8,560	-30%
55-300-381 BVCOG DATABANK MAINT	20,000	20,000	20,000	20,000	10,000	20,000	0%
55-300-382 FEES - MAPS/MAP BOOKS	295	90	96	96	170	93	7%
55-300-395 FEES - SIGNS	550	2,680	417	417	1,080	780	-84%
TOTAL REVENUE	67,602	67,212	63,714	63,714	34,114	69,020	-5%
(402) EXPENDITURES							
55-402-201 SOCIAL SECURITY TAXES	2,864	3,104	2,673	2,673	1,214	2,924	9%
55-402-203 WORKERS COMPENSATION	88	55	150	150	57	93	-38%
55-402-204 UNEMPLOYMENT INSURANCE	53	68	70	70	17	65	-7%
55-402-205 RETIREMENT	2,827	2,440	2,366	2,366	990	2,423	2%
55-402-206 GROUP HOSPITAL INSURANCE	7,067	8,300	8,664	8,664	4,330	9,444	9%
55-402-207 GUARDIAN INSURANCE	334	383	401	401	200	401	0%
55-402-504 CAPITAL OUTLAY	-	3,695	-	-	-	-	0%
55-402-505 CAPITAL OUTLAY - LEASES	-	-	-	-	-	-	0%
55-402-509 COMMUNICATIONS	1,515	3,203	1,700	1,700	708	1,700	0%
55-402-515 COPIER RENTAL	2,127	1,423	1,650	1,650	640	1,650	0%
55-402-527 DUES & SUBSCRIPTIONS	358	485	500	650	102	650	30%
55-402-530 EDUCATION & TRAINING	-	-	650	650	-	650	0%
55-402-536 GAS, OIL & GREASE	327	(101)	500	500	197	1,500	200%
55-402-553 MISCELLANEOUS	2,753	203	100	100	-	100	0%
55-402-560 POSTAGE	113	124	150	150	40	150	0%
55-402-575 REPAIRS/MAINT-VEHICLES	34	1,169	750	750	10	750	0%
55-402-590 SUPPLIES - OFFICE	1,423	822	2,150	2,000	347	2,000	-7%
55-402-591 MAPS/MAP BOOKS	1,926	197	1,800	1,800	-	1,800	0%
55-402-593 SUPPLIES - SIGN	488	2,121	4,000	4,000	854	4,000	0%
55-402-599 TRAVEL-HOTEL/MEAL	-	-	500	500	-	500	0%
55-402-611 TRANSFER OUT	5,463	-	-	-	-	-	0%
55-402-807 SALARIES - ADMINISTRATIVE	37,286	38,510	34,940	34,940	16,126	37,940	9%
55-402-820 LONGEVITY	554	-	-	-	-	280	0%
55-402-822 OVERTIME	-	1,011	-	-	-	-	0%
TOTAL EXPENDITURES	67,602	67,212	63,714	63,714	25,832	69,020	8%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	0	-	(0)	-	-	-	-

**LEON COUNTY, TX
FY 2026 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
SPECIAL FUNDS**

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
GRANT FUND (FUND 56)							
(300) REVENUES							
56-300-362 COUNTY MATCH	10,942	-	-	63,736	63,736	-	0%
56-300-386 GRANT-INDIGENT DEFENSE	45,909	-	22,267	22,267	22,267	-	-100%
56-300-390 GRANT-SOLID WASTE	9,905	-	-	-	-	-	0%
56-300-402 GRANT - SAVNS BJA/VINE GRANT	6,581	6,779	-	6,982	1,745	-	0%
56-300-402 GRANT - ESSENTIAL SERVICES PROGRAM-GL	37,038	-	-	-	-	-	0%
56-300-420 GRANT - TXCDBG	-	28,288	-	-	-	-	0%
56-300-412 GRANT - BODY WORN CAMERAS	32,527	-	-	-	-	-	0%
56-300-429 GRANT - HISTORICAL COMM	30,000	-	-	-	-	-	0%
56-300-446 GRANT - TDEM	-	116,510	-	767,726	-	-	0%
56-300-673 GRANT - 1913 JAIL	17,584	-	-	-	-	-	0%
TOTAL REVENUE	190,486	151,577	22,267	860,712	87,748	22,267	0%
56-350-578 GRANT - AMERICAN RESCUE PLAN ACT (ARPA)	518,576	1,742,829	1,300,000	1,300,000	-	200,000	-85%
TOTAL REVENUE	518,576	1,742,829	1,300,000	1,300,000	-	200,000	-85%
(400) EXPENDITURES							
56-400-606 GRANT(S) PAYOUT	-	-	-	-	-	-	0%
56-400-607 GRANT- TRANSFER OUT	37,038	116,510	-	-	-	-	0%
56-400-610 GRANT- INDIGENT DEFENSE	45,909	-	22,267	22,267	-	22,267	0%
56-400-611 GRANT - HAVA	-	-	-	-	-	-	0%
56-400-612 GRANT - (CJD) BODY-WORN CAMERAS	32,528	-	-	30,584	30,584	-	0%
56-400-613 GRANT - COUNTY MATCH	10,942	-	-	63,736	13,736	-	0%
56-400-616 GRANT-SOLID WASTE	9,905	-	-	-	114	-	0%
56-400-622 GRANT-4044301 SO MOBILE RADIO(S)	-	-	-	-	-	-	0%
56-400-626 GRANT - SAVNS BJA/VINE GRANT	6,581	6,779	-	6,982	3,491	-	0%
50-400-627 GRANT - COVID 19 CRF	-	-	-	-	-	-	0%
56-400-628 GRANT - COVID 19 PROTECTION	-	-	-	-	-	-	0%
56-400-629 GRANT - COVID 19 HAVA	-	-	-	-	-	-	0%
56-400-631 GRANT-3877001 SRT NGT/THRML	-	-	-	-	-	-	0%
56-400-632 GRANT - FEMA DR 4485 VAC DIST PLAN	-	-	-	-	-	-	0%
56-400-635 GRANT - CDBG	-	6,950	-	34,900	-	-	0%
56-400-636 GRANT - CDBG MITMOD	-	21,338	-	-	-	-	0%
56-400-637 GRANT - CDBG MIT-LHMPP	-	-	-	100,000	-	-	0%
56-400-664 GRANT - FEMA DR 4586	-	-	-	-	-	-	0%
56-400-665 GRANT - TXDOT CTIF	-	-	-	-	-	-	0%
56-400-670 GRANT - HSGP 3593101 CONSOLES	-	-	-	-	-	-	0%
56-400-673 GRANT - 1913 JAIL	47,584	-	-	-	-	-	0%
56-400-699 GRANT - OOG BALLISTIC SHLD #4235601	-	-	-	-	-	-	0%
56-400-700 GRANT-RIFLE RESISTANT BDY ARMOR	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	190,486	151,576	22,267	258,469	47,925	22,267	0%

**LEON COUNTY, TX
FY 2026 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023**

SPECIAL FUNDS

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
(468) EXPENDITURES - ARPA							
56-468-553 GRANT - (ARPA) MISC PENDING PROJECT	-	-	1,300,000	767,934	30,165	200,000	-85%
56-468-607 TRANSFER OUT	289,893	-	-	-	-	-	0%
56-468-633 GRANT - (ARPA) ADMIN/PROF SRVCS	75,301	77,730	-	89,874	38,865	-	0%
56-468-634 GRANT - (ARPA) EXPO FIBER	-	-	-	-	-	-	0%
56-468-635 GRANT - (ARPA) JAIL RENOVATIONS	46,500	-	-	-	-	-	0%
56-468-639 GRANT - (ARPA) EXPO STALL	17,154	92,914	-	-	4,867	-	0%
56-468-640 GRANT - (ARPA) EXPO STALL BARN	-	250,000	-	-	-	-	0%
56-468-641 GRANT - (ARPA) R&B PCT 1	-	250,000	-	-	-	-	0%
56-468-642 GRANT - (ARPA) R&B PCT 2	-	-	-	-	-	-	0%
56-468-643 GRANT - (ARPA) R&B PCT 3	27,256	222,744	-	-	-	-	0%
56-468-644 GRANT - (ARPA) R&B PCT 4	-	250,000	-	-	-	-	0%
56-468-645 GRANT - (ARPA) SO VEHICLE EQUIP	-	23,575	-	-	-	-	0%
56-468-646 GRANT - (ARPA) CH&B MOWER	-	-	-	-	-	-	0%
56-468-647 GRANT - (ARPA) EMA MOBILE APP	-	30,000	-	-	-	-	0%
56-468-648 GRANT - (ARPA) COUNTY PHONE SYSTEM	-	48,854	-	101,146	445	-	0%
56-468-649 GRANT - (ARPA) AEDS	-	15,360	-	7,832	7,832	-	0%
56-468-650 GRANT - (ARPA) CRTHSE & BLDG RENOVATIONS	-	-	-	99,586	19,586	-	0%
56-468-651 GRANT - (ARPA) AIRMED SRVCS	-	24,375	-	-	-	-	0%
56-468-652 GRANT - (ARPA) EXPO PROJECT(S)	-	-	-	233,628	330,292	-	0%
56-468-653 GRANT - (ARPA) CR 305 PROJECTS(S)	-	107,492	-	-	-	-	0%
TOTAL EXPENDITURES	456,104	1,393,044	1,300,000	1,300,000	432,052	200,000	-85%
(611) EXPENDITURES - R&B PCT 1							
56-611 GRANT - PCT 1	-	152,261	-	18,113	18,113	-	-100%
	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	-	152,261	-	18,113	18,113	-	-100%
(612) EXPENDITURES - R&B PCT 2							
56-612 GRANT - PCT 2	-	319,768	-	250,296	12,001	-	-100%
	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	-	319,768	-	250,296	12,001	-	-100%
(613) EXPENDITURES - R&B PCT 3							
56-613 GRANT - PCT 3	-	319,768	-	250,296	12,001	-	-100%
	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	-	319,768	-	250,296	12,001	-	-100%
(614) EXPENDITURES - R&B PCT 4							
56-614 GRANT - PCT 4	-	1,181,402	-	152,579	109,608	-	-100%
	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	-	1,181,402	-	152,579	109,608	-	-100%
(617) EXPENDITURES - CH & BLDGS							
56-614 GRANT - CH & BLDGS	-	74	-	-	-	-	-100%
	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	-	74	-	-	-	-	-100%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	-	-	-	-	-	-

**LEON COUNTY, TX
FY 2026 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
SPECIAL FUNDS**

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
LEON COUNTY PERSONAL BOND FUND (FUND 57)							
(300) REVENUES							
57-300-357 CASH BOND ORDER(S)	83,981	-	25,000	25,000	13,564	25,000	0%
TOTAL REVENUE	83,981	-	25,000	25,000	13,564	25,000	0%
(400) EXPENDITURES							
57-400-671 DISTRIBUTION OF FUNDS	42,017	22,836	65,647	65,647	5,298	83,644	27%
TOTAL EXPENDITURES	42,017	22,836	65,647	65,647	5,298	83,644	27%
EST. BUDGETED USES OF FUND BALANCE	-	-	40,647			58,644	44%
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	41,964	(22,836)	-			-	

**LEON COUNTY, TX
FY 2026 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
SPECIAL FUNDS**

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
CAPTIAL PROJECTS (FUND 58)							
(300) REVENUES							
58-300-352 TRANSFERS IN	411,447	218,625	250,140	250,140	-	250,140	0%
TOTAL REVENUE	411,447	218,625	250,140	250,140	-	250,140	0%
(400) EXPENDITURES							
58-415-607 COMMUNICATIONS/TECHNOLOGY	367,772	54,477	100,140	100,140	42,822	100,140	0%
58-415-608 COURTHOUSE RESTORATION	-	-	50,000	50,000	-	-	-100%
58-415-610 VOTER REGISTRATION EQUIPMENT	-	-	-	-	-	-	0%
58-415-612 JUSTICE CENTER RENO/RPRS	-	-	-	-	-	-	0%
58-415-630 TOWER(S)	-	-	-	-	-	-	0%
58-415-633 CO BUILDING EXPANSIONS/RENOVATIONS	43,675	156,113	100,000	100,000	-	150,000	50%
58-415-640 COUNTY ANNEX #1	-	-	-	-	-	-	0%
58-415-649 LEON CO EXPO/CIVIC CTR	-	-	-	-	-	-	0%
58-415-651 1913 JAIL RENOVATIONS	-	-	-	-	-	-	0%
58-415-655 CASS STREET PROJECT	-	-	-	-	-	-	0%
58-415-659 ARENA 2	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	411,447	210,589	250,140	250,140	42,822	250,140	0%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	-	-	-	-	-	-

**LEON COUNTY, TX
FY 2026 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
SPECIAL FUNDS**

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
GRANT - VIOLENCE AGAINST WOMEN ACT (VAWA)							
(300) REVENUES							
59-300-363 VAWA GRANT FUNDING	-	52,317	73,000	73,000	8,956	73,000	0%
59-300-352 TRANSER IN - COUNTY MATCH	-	-	-	-	-	-	0%
TOTAL REVENUE	-	52,317	73,000	73,000	8,956	73,000	0%
(599) EXPENDITURES							
59-599-201 SOCIAL SECURITY TAXES	-	-	4,806	2,625	1,273	2,625	-45%
59-599-203 WORKERS COMPENSATION	-	-	450	-	-	-	-100%
59-599-204 UNEMPLOYMENT INSURANCE	-	-	245	-	-	-	-100%
59-599-205 RETIREMENT	-	-	4,253	-	-	-	-100%
59-599-206 GROUP HOSPITAL INSURANCE	-	-	-	-	-	-	0%
59-599-207 GUARDIAN INSURANCE	-	-	421	-	-	-	-100%
59-599-530 EDUCATION & TRAINING	-	-	-	2,602	3,000	3,600	0%
59-599-599 TRAVEL - HTL/MEAL/MILEAGE	-	-	-	4,948	-	3,950	0%
59-599-807 SALARY - ADMINISTRATIVE	-	17,675	16,275	16,275	7,512	16,275	0%
59-599-809 SALARY - INVESTIGATOR	-	19,775	19,775	19,775	9,127	19,775	0%
59-599-814 SALARY - ADA	-	14,867	26,775	26,775	-	26,775	0%
TOTAL EXPENDITURES	-	52,317	73,000	73,000	20,911	73,000	0%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	-	-	-	-	-	-

**LEON COUNTY, TX
FY 2026 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
SPECIAL FUNDS**

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
TOWERS (FUND 60)							
(300) REVENUES							
60-300-352 TRANSFER IN - COUNTY	24,366	6,363	100,000	100,000	25,000	30,000	-70%
TOTAL REVENUE	24,366	6,363	100,000	100,000	25,000	30,000	-70%
(406) EXPENDITURES							
60-406-504 CAPITAL OUTLAY	-	-	-	-	-	-	0%
60-406-552 PROFESSIONAL SERVICES	575	-	85,000	84,000	2,346	15,000	-82%
60-406-561 TOWER - CENTERVILLE EXP	11,804	3,698	10,000	9,250	841	10,000	0%
60-406-562 TOWER - RIVER EXP	7,484	201	1,000	1,000	-	1,000	0%
60-406-563 TOWER - FLO EXP	838	710	1,000	1,000	228	1,000	0%
60-406-564 TOWER - FLYNN EXP	434	1,024	1,000	1,000	127	1,000	0%
60-406-565 TOWER - NORMANGEE PARK EXP	1,147	862	1,000	1,750	953	1,000	0%
60-406-566 TOWER - OAKWOOD EXP	1,177	548	1,000	1,000	277	1,000	0%
60-406-567 TOWER - CTY OF CVILLE EXP	-	-	-	-	-	-	0%
60-406-611 TRANSFER OUT	229	-	-	1,000	70	-	0%
TOTAL EXPENDITURES	23,460	7,042	100,000	100,000	4,842	30,000	-70%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	905	-	-	-	20,158	-	-

**LEON COUNTY, TX
FY 2026 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2023
SPECIAL FUNDS**

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
CAPITAL IMPROVEMENT PLAN/FUND (CIP)							
(300) REVENUES							
70-300-330 OTHER REVENUE	-	-	-	-	-	-	0%
70-300-352 TRANSFER IN	-	-	707,224	986,501	707,224	707,224	0%
TOTAL REVENUE	-	-	707,224	986,501	707,224	707,224	0%
(406) EXPENDITURES							
70-700-553 MISCELLANEOUS	-	-	707,224	382,389	-	272,974	0%
70-700-601 IMPROVEMENT - ANNEX I	-	-	-	-	-	-	0%
70-700-602 IMPROVEMENT - ANNEX II	-	-	-	-	-	-	0%
70-700-603 IMPROVEMENT - COURTHOUSE	-	-	-	300,000	-	434,250	0%
70-700-603 IMPROVEMENT - DISTRICT COURT	-	-	-	-	-	-	0%
70-700-604 IMPROVEMENT - DPS/HWY PATROL/L&W	-	-	-	-	-	-	0%
70-700-605 IMPROVEMENT - JAIL/JUSTICE CENTER	-	-	-	-	-	-	0%
70-700-606 IMPROVEMENT - JP BLDGS	-	-	-	279,277	-	-	0%
70-700-607 IMPROVEMENT -	-	-	-	24,835	-	-	0%
70-700-608 IMPROVEMENT -	-	-	-	-	-	-	0%
70-700-609 IMPROVEMENT -	-	-	-	-	-	-	0%
70-700-610 IMPROVEMENT -	-	-	-	-	-	-	0%
70-700-611 IMPROVEMENT - SOCIAL SERVICES/SNR CNTR	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	-	-	707,224	986,501	-	707,224	0%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	-	-	-	-	-	-

LEON COUNTY, TEXAS
FY 2026 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2026
ROAD & BRIDGE

PENDING RECEIPT OF BUDGET FROM COMMISSIONER

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL BUDGET (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
ROAD & BRIDGE - PCT 1								
REVENUES								
71-311-301	DELINQUENT AD VALOREM TAXES	19,981	14,914	16,841	16,841	8,611	15,135	-10%
71-311-302	AD VALOREM TAXES	606,800	617,384	716,895	716,895	539,181	890,384	24%
71-311-322	MOTOR VEHICLE TAX	171,703	172,481	176,205	176,205	73,181	149,294	-15%
71-311-329	INTEREST EARNINGS	22,709	16,025	12,630	12,630	-	9,531	-25%
71-311-330	OTHER REVENUE	48,046	13,782	34,118	34,118	4,648	33,355	-2%
71-311-333	ROAD & BRIDGE - FINES	445	20	394	394	-	150	-62%
71-311-352	TRANSFER IN	39,208	5,789	-	-	-	-	0%
71-311-353	GAS TAX REFUND	8,767	7,855	9,303	9,303	6,827	6,825	-27%
71-311-354	GROSS WEIGHT/AXLE FEES	20,740	20,576	22,066	22,066	9,159	17,775	-19%
71-311-355	SALE OF EQUIPMENT	10,000	-	-	-	-	-	0%
71-311-392	AD VALOREM PENALTY & INTEREST	11,510	10,605	11,155	11,155	3,527	9,597	-14%
71-311-654	PROJECTED CARRYOVER-PRIOR YR	-	-	300,000	489,200	-	-	-100%
	TOTAL REVENUE	959,908	879,430	1,299,607	1,488,807	645,134	1,132,046	-13%
71-611-201	SOCIAL SECURITY TAXES	15,953	17,148	22,794	22,794	7,713	21,590	-5%
71-611-203	WORKERS COMPENSATION	5,192	3,623	7,000	7,000	3,669	4,588	-34%
71-611-204	UNEMPLOYMENT INSURANCE	277	351	567	567	106	389	-31%
71-611-205	RETIREMENT	14,778	12,756	19,197	19,197	5,862	16,980	-12%
71-611-206	GROUP HOSPITAL INSURANCE	34,606	32,477	43,320	43,320	16,239	36,736	-15%
71-611-207	GUARDIAN INSURANCE	1,537	1,324	2,004	2,004	717	1,700	-15%
71-611-500	CAPITAL OUTLAY - LAND	-	55,672	-	-	-	-	0%
71-611-506	CAPITAL OUTLAY - LEASE (PRINCIPAL)	-	-	-	-	-	-	0%
71-611-507	CAPITAL OUTLAY - MACH/EQUIP	42,600	79,425	-	-	-	-	0%
71-611-508	CAPITAL OUTLAY- LEASE (INTEREST)	-	-	-	-	-	-	0%
71-611-509	COMMUNICATIONS	2,588	1,566	3,000	3,000	1,142	3,000	0%
71-611-511	CONSTRUCTION MATERIALS	-	-	-	-	-	-	0%
71-611-514	CONTRACTED SERVICES	181,647	63,344	64,792	190,792	90,704	64,792	0%
71-611-522	CULVERTS	-	-	-	-	-	-	0%
71-611-536	GAS, OIL & GREASE	106,326	77,351	123,663	123,663	22,194	123,663	0%
71-611-553	MISCELLANEOUS	-	2,691	393,771	60,771	1,687	226,959	-42%
71-611-556	OIL SAND	361,757	355,091	92,729	500,729	306,497	92,729	0%
71-611-559	PARTS, REPAIRS & MAINT	71,897	54,908	59,950	61,950	16,991	59,950	0%
71-611-568	RENTALS	1,092	-	2,041	2,041	-	2,041	0%
71-611-579	SAND & GRAVEL	51,959	24,796	118,024	102,024	30,369	118,024	0%
71-611-592	SHOP SUPPLIES	13,375	9,273	12,330	12,330	3,511	12,330	0%
71-611-595	TIRES & TUBES	3,971	27,088	26,050	28,250	5,171	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	2,737	2,159	3,500	3,500	819	3,500	0%
71-611-606	LATERAL ROAD - MATERIALS	10,000	9,914	10,000	10,000	10,000	6,825	-32%
71-611-611	TRANSFER OUT	33,567	22,089	33,211	33,211	10,000	27,984	-16%
71-611-811	SALARIES	167,586	164,911	211,256	211,256	71,365	184,256	-13%
71-611-813	SALARIES - PART TIME	4,650	9,908	44,000	44,000	7,650	62,000	41%
71-611-820	LONGEVITY	17,640	18,325	18,300	18,300	8,158	11,560	-37%
71-611-822	OVERTIME	8,874	11,010	10,000	10,000	8,911	10,000	0%
	TOTAL EXPENDITURES	1,169,006	1,071,599	1,335,899	1,525,099	635,474	1,132,046	-15%
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES		(209,098)	(192,169)	(36,292)			0	
OTHER FINANCING SOURCES (USES) - CD		-	-		-	-	-	
EST BUDGETED USES OF FUND BALANCE		-	-	36,292	-		-	
EXCESS (DEFICIT) INCLUDING USE OF FUND BALANCE AND CD		(209,098)	(192,169)	-			0	

LEON COUNTY, TEXAS
FY 2026 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2026
ROAD & BRIDGE

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL BUDGET (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
ROAD & BRIDGE - PCT 2								
(312) REVENUE								
72-312-301	DELINQUENT AD VALOREM TAXES	18,206	13,506	14,331	14,331	8,611	15,135	6%
72-312-302	AD VALOREM TAXES	552,918	559,095	716,895	716,895	539,181	800,483	12%
72-312-322	MOTOR VEHICLE TAX	156,456	156,196	148,779	148,779	73,181	149,294	0%
72-312-329	INTEREST EARNINGS	7,544	8,496	8,154	8,154	-	9,532	17%
72-312-330	OTHER REVENUE	519	298	18,502	18,502	549	12,511	-32%
72-312-333	ROAD & BRIDGE - FINES	405	18	341	341	-	150	-56%
72-312-352	TRANSFER IN	37,194	5,934	-	-	-	-	0%
72-312-353	GAS TAX REFUND	7,989	7,114	7,663	7,663	6,827	6,825	-11%
72-312-354	GROSS WEIGHT/AXLE FEES	18,898	18,633	18,413	18,413	9,159	17,775	-3%
72-312-355	SALE OF EQUIPMENT	48,308	-	-	-	16,378	-	0%
72-312-392	AD VALOREM PENALTY & INTEREST	10,488	9,604	9,423	9,423	3,527	9,597	2%
72-312-654	PROJECTED CARRYOVER-PRIOR YR	-	-	100,000	100,000	-	100,000	0%
	TOTAL REVENUE	858,925	778,893	1,042,501	1,042,501	657,413	1,121,303	8%
(612) EXPENDITURES								
72-612-201	SOCIAL SECURITY TAXES	10,721	14,454	19,579	19,579	8,091	21,985	12%
72-612-203	WORKERS COMPENSATION	5,917	3,623	7,000	7,000	3,669	5,341	-24%
72-612-204	UNEMPLOYMENT INSURANCE	174	291	483	483	103	464	-4%
72-612-205	RETIREMENT	9,470	10,533	16,352	16,352	6,162	17,307	6%
72-612-206	GROUP HOSPITAL INSURANCE	11,679	24,538	43,320	43,320	16,239	47,220	9%
72-612-207	GUARDIAN INSURANCE	532	1,130	2,004	2,004	752	2,004	0%
72-612-507	CAPITAL OUTLAY - MACH/EQUIP	25,000	6,600	12,000	11,507	5,200	15,000	25%
72-612-509	COMMUNICATIONS	5,084	4,571	4,410	4,410	2,003	4,410	0%
72-612-511	CONSTRUCTION MATERIALS	-	-	22,050	12,050	-	22,050	0%
72-612-514	CONTRACTED SERVICES	62,393	59,333	72,856	112,856	98,813	112,856	55%
72-612-522	CULVERTS	-	-	13,075	17,078	16,978	17,078	31%
72-612-536	GAS, OIL & GREASE	91,851	105,251	110,250	110,250	40,359	120,250	9%
72-612-553	MISCELLANEOUS	2,754	1,599	115,540	14,880	-	33,899	-71%
72-612-556	OIL SAND	60,391	47,062	99,821	64,821	44,015	80,000	-20%
72-612-559	PARTS, REPAIRS & MAINT	58,706	102,563	44,100	87,100	26,630	50,000	13%
72-612-568	RENTALS	-	-	4,000	4,000	-	4,000	0%
72-612-579	SAND & GRAVEL	36,533	78,135	57,630	112,630	65,763	100,000	74%
72-612-592	SHOP SUPPLIES	6,463	14,386	4,963	6,963	4,986	4,963	0%
72-612-595	TIRES & TUBES	15,475	15,762	13,605	16,505	3,588	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	2,440	2,419	2,757	2,757	1,356	2,757	0%
72-612-606	LATERAL ROAD - MATERIALS	7,000	7,114	7,000	7,000	7,000	6,825	-3%
72-612-611	TRANSFER OUT	131,518	138,478	150,195	145,444	15,000	151,909	1%
72-612-811	SALARIES	66,697	102,394	192,400	166,400	68,963	201,420	5%
72-612-813	SALARIES - PART TIME	49,935	53,893	33,334	59,334	25,704	60,000	80%
72-612-820	LONGEVITY	2,294	-	620	620	286	1,560	152%
72-612-822	OVERTIME	8,766	12,882	5,000	9,000	5,536	10,000	100%
	TOTAL EXPENDITURES	686,194	821,409	1,068,744	1,068,743	473,194	1,121,303	5%
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES		172,731	(42,516)	(26,243)	-	-	(0)	
OTHER FINANCING SOURCES (USES) - CD		-	-	-	-	-	-	
EST BUDGETED USES OF FUND BALANCE		-	205,192	-	-	-	-	
EXCESS (DEFICIT) INCLUDING USE OF FUND BALANCE AND CD		172,731	162,676	(26,243)	-	-	(0)	

LEON COUNTY, TEXAS
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2026
ROAD & BRIDGE

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL BUDGET (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2024-2025
ROAD & BRIDGE - PCT 3								
(313) REVENUE								
73-313-301	DELINQUENT AD VALOREM TAXES	16,647	12,512	12,710	12,710	8,611	15,134	19%
73-313-302	AD VALOREM TAXES	505,561	517,951	716,895	716,895	539,181	741,063	3%
73-313-322	MOTOR VEHICLE TAX	143,056	144,702	131,215	131,215	73,181	149,294	14%
73-313-329	INTEREST REVENUE	5,492	6,841	3,293	3,293	-	9,531	189%
73-313-330	OTHER REVENUE	307	48,354	9,394	116,167	107,418	17,277	84%
73-313-333	ROAD & BRIDGE - FINES	371	17	303	303	-	150	-50%
73-313-352	TRANSFER IN	51,798	103,739	-	-	-	-	#DIV/0!
73-313-353	GAS TAX REFUND	7,305	6,590	6,765	6,765	6,827	6,825	1%
73-313-354	GROSS WEIGHT/AXLE FEES	17,280	17,262	16,249	16,249	9,159	17,775	9%
73-313-355	SALE OF EQUIPMENT	37,901	375,000	-	-	4,275	20,000	100%
73-313-390	CAPITAL LEASE PROCEEDS	-	-	-	-	-	-	0%
73-313-392	AD VALOREM PENALTY & INTEREST	9,590	8,897	8,327	8,327	3,527	9,597	15%
73-313-654	PROJECTED CARRYOVER-PRIOR YEAR	-	-	100,000	100,000	-	-	-100%
	TOTAL REVENUE	795,306	1,241,865	1,005,151	1,111,924	752,179	986,646	-2%
(613) EXPENDITURES								
73-613-201	SOCIAL SECURITY TAXES	19,922	24,426	25,810	25,810	11,520	28,071	9%
73-613-203	WORKERS COMPENSATION	6,138	4,226	7,200	7,200	4,222	5,361	-26%
73-613-204	UNEMPLOYMENT INSURANCE	351	506	646	646	161	599	-7%
73-613-205	RETIREMENT	18,753	18,292	21,866	21,866	8,846	22,351	2%
73-613-206	GROUP HOSPITAL INSURANCE	36,375	38,973	43,320	43,320	19,847	56,664	31%
73-613-207	GUARDIAN INSURANCE	1,677	1,800	2,004	2,004	886	2,405	20%
73-613-500	CAPITAL OUTLAY - LAND	-	60,976	-	-	-	-	0%
73-613-504	CAPITAL OUTLAY	-	15,100	-	-	-	-	0%
73-613-506	CAPITAL OUTLAY - LEASE (PRINCIPAL)	16,898	17,808	16,724	17,315	8,657	16,724	0%
73-613-507	CAPITAL OUTLAY - MACH/EQUIP	1,786	17,857	-	-	-	-	0%
73-613-508	CAPITAL OUTLAY - LEASE (INTEREST)	46	5,134	5,740	5,149	2,572	5,740	0%
73-613-509	COMMUNICATIONS	6,020	6,312	5,800	5,800	2,388	6,400	10%
73-613-510	CMPTR/SPPRT/LIC SFTWRE	76	103	1,500	1,500	102	1,500	0%
73-613-511	CONSTRUCTION MATERIALS	480	-	2,500	1,200	-	1,000	-60%
73-613-514	CONTRACTED SERVICES	77,935	19,750	10,000	1,000	500	1,000	-90%
73-613-515	COPIER EXP	-	479	-	240	60	-	0%
73-613-521	CONTRACTED SERVICES - HAULING	2,365	153,814	40,000	60,700	28,841	30,000	-25%
73-613-522	CULVERTS	7,806	1,167	5,000	2,000	-	2,000	-60%
73-613-536	GAS, OIL & GREASE	111,185	68,326	50,000	46,800	27,415	45,000	-10%
73-613-553	MISCELLANEOUS	2,627	2,205	49,519	7,602	1,690	57,807	17%
73-613-556	OIL SAND	-	18,648	20,000	55,800	39,204	20,000	0%
73-613-559	PARTS, REPAIRS & MAINT	55,175	80,302	30,000	75,400	23,531	30,000	0%
73-613-568	RENTALS	2,408	24,982	2,500	-	-	1,000	-60%
73-613-579	SAND & GRAVEL	-	148,074	60,000	129,500	51,863	50,000	-17%
73-613-590	SUPPLIES - OFFICE	-	-	-	1,000	124	1,000	100%
73-613-592	SHOP SUPPLIES	7,587	26,455	20,000	22,500	7,583	15,000	-25%
73-613-595	TIRES & TUBES	6,963	20,361	10,000	6,000	431	5,000	-50%
73-613-600	TRAVEL-MONTHLY ALLOWANCE	14,400	14,400	14,400	14,400	6,000	14,400	0%
73-613-601	UTILITIES	4,312	4,912	3,500	4,800	2,057	3,500	0%
73-613-606	LATERAL ROAD - MATERIALS	6,500	6,500	6,500	6,500	6,500	6,825	5%
73-613-611	TRANSFER OUT	199,591	213,242	227,636	222,886	85,506	204,753	-10%
73-613-811	SALARIES	195,082	206,740	242,386	232,386	104,688	295,986	22%
73-613-813	SALARIES - PART TIME	13,993	24,980	47,620	47,620	14,084	22,620	-52%
73-613-820	LONGEVITY	740	2,020	2,980	2,980	1,375	3,940	32%
73-613-822	OVERTIME (OT)/ STRAIGHT TIME (ST)	41,208	60,936	30,000	40,000	24,212	30,000	0%
	TOTAL EXPENDITURES	858,398	1,309,807	1,005,151	1,111,924	484,868	986,646	-2%
	EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(63,092)	(67,941)	-	-	-	(0)	
	OTHER FINANCING SOURCES (USES) - CD	-	-	-	-	-	-	
	EST BUDGETED USES OF FUND BALANCE	63,092	67,941	-	-	-	-	
	EXCESS (DEFICIT) INCLUDING USE OF FB AND CD'S	0	(0)	-	-	-	(0)	

LEON COUNTY, TEXAS
FY 2026 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2026

ROAD & BRIDGE

		FYE 23	FYE 24	FYE 25	FYE 25	FYE 25	FYE 26	%
		ACTUAL	ACTUAL	ADOPTED	AMENDED	6 MO	ADOPTED	INC/DEC
		12 MONTH	BUDGET	BUDGET	BUDGET	EXPERIENCE	BUDGET	2025-2026
ROAD & BRIDGE - PCT 4								
(314) REVENUE		(UNAUDITED)						
74-314-301	DELINQUENT AD VALOREM TAXES	14,471	10,835	12,245	12,245	8,611	15,134	24%
74-314-302	AD VALOREM TAXES	439,472	448,519	716,895	716,895	539,181	646,852	-10%
74-314-322	MOTOR VEHICLE TAX	124,355	125,304	128,090	128,090	73,181	149,294	17%
74-314-329	INTEREST EARNINGS	5,236	3,909	7,246	7,246	-	9,531	32%
74-314-330	OTHER REVENUE	10,201	113,682	36,705	147,857	24,999	43,557	19%
74-314-333	ROAD & BRIDGE - FINES	322	15	287	287	-	150	-48%
74-314-352	TRANFER IN	53,812	65,354	-	-	-	-	0%
74-314-353	GAS TAX REFUND	6,350	5,707	6,724	6,724	6,827	6,825	2%
74-314-354	GROSS WEIGHT/AXLE FEES	15,021	14,948	15,995	15,995	9,159	17,775	11%
74-314-355	SALE OF EQUIPMENT	12,500	22,507	-	-	26,200	-	0%
74-314-390	CAPITAL LEASE PROCEEDS	-	-	-	-	-	-	0%
74-314-392	AD VALOREM PENALTY & INTEREST	8,336	7,704	8,104	8,104	3,527	9,597	18%
74-314-654	PROJECTED CARRYOVER-PRIOR YR	-	-	100,000	100,000	-	-	-100%
	TOTAL REVENUE	690,075	818,484	1,032,291	1,143,443	691,686	898,715	-13%
(614) EXPENDITURES								
74-614-201	SOCIAL SECURITY TAXES	17,490	19,160	20,723	20,723	7,238	22,489	9%
74-614-203	WORKERS COMPENSATION	6,013	3,623	6,000	6,000	3,317	4,578	-24%
74-614-204	UNEMPLOYMENT INSURANCE	310	406	513	513	103	476	-7%
74-614-205	RETIREMENT	16,554	14,604	17,161	17,161	5,623	17,725	3%
74-614-206	GROUP HOSPITAL INSURANCE	43,081	43,304	43,320	43,320	17,682	47,220	9%
74-614-207	GUARDIAN INSURANCE	1,891	1,937	2,004	2,004	786	2,004	0%
74-614-500	CAPITAL OUTLAY - LAND	-	-	-	-	-	-	0%
74-614-506	CAPITAL OUTLAY - LEASE (PRINCIPAL)	-	-	-	-	-	-	0%
74-614-507	CAPITAL OUTLAY - MACH/EQUIP	2,600	2,977	-	-	-	-	0%
74-614-508	CAPITAL OUTLAY - LEASE (INTEREST)	-	-	-	-	-	-	0%
74-614-509	COMMUNICATIONS	5,081	6,256	5,000	9,000	2,155	5,000	0%
74-614-511	CONSTRUCTION MATERIALS	-	-	-	-	-	-	0%
74-614-514	CONTRACTED SERVICES	108,268	13,031	25,000	112,729	77,323	25,000	0%
74-614-522	CULVERTS	9,589	104	15,000	5,000	-	15,000	0%
74-614-536	GAS, OIL & GREASE	104,143	116,056	100,000	56,672	26,595	100,000	0%
74-614-553	MISCELLANEOUS	106	300	177,531	16,284	-	15,067	-92%
74-614-556	OIL SAND	1,980	113,073	93,816	281,501	138,065	93,816	0%
74-614-559	PARTS, REPAIRS & MAINT	58,366	74,396	50,000	70,313	14,967	50,000	0%
74-614-568	RENTALS	1,092	-	1,000	1,000	-	1,000	0%
74-614-579	SAND & GRAVEL	17,204	89,814	95,000	121,000	24,045	95,000	0%
74-614-592	SHOP SUPPLIES	5,067	2,640	10,000	10,000	3,626	10,000	0%
74-614-595	TIRES & TUBES	11,377	9,463	10,000	10,000	324	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	1,144	1,190	1,820	1,820	602	1,820	0%
74-614-606	LATERAL ROAD - MATERIALS	6,500	6,500	6,500	6,500	6,500	6,825	5%
74-614-611	TRANSFER OUT (FORESTRY/CPTL LSE)	90,511	49,085	86,954	86,954	10,000	81,727	-6%
74-614-811	SALARIES	208,256	187,878	203,648	203,648	82,968	226,988	11%
74-614-813	SALARIES - PART TIME	3,345	16,643	30,000	30,000	3,771	30,000	0%
74-614-820	LONGEVITY	5,600	6,560	7,840	7,840	3,149	7,580	-3%
74-614-822	OVERTIME	4,409	23,510	15,000	15,000	2,128	15,000	0%
	TOTAL EXPENDITURES	744,378	816,909	1,038,230	1,149,382	436,967	898,715	-13%
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES		(54,303)	1,574	(5,939)	-	-	0	
OTHER FINANCING SOURCES (USES) - CD					-	-	-	
EST BUDGETED USES OF FUND BALANCE		54,303	-	-	-	-	-	
EXCESS (DEFICIT) INCLUDING USE OF FUND		0	1,574	(5,939)	-	-	0	
BALANCE AND CD								

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL BUDGET (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
FORESTRY (FUND 75) - PCT 1/4								
(315) REVENUE								
75-315-330	OTHER REVENUE	-	60	-	-	91	-	0%
75-315-352	TRANSFER IN	69,436	44,177	66,421	66,421	20,000	55,968	-16%
	TOTAL REVENUE	69,436	44,237	66,421	66,421	20,091	55,968	-16%
(615) EXPENDITURES								
75-615-201	SOCIAL SECURITY	3,102	2,396	2,968	2,968	677	2,295	-23%
75-615-203	WORKERS COMPENSATION	1,002	604	1,000	1,000	553	763	-24%
75-615-204	UNEMPLOYMENT INSURANCE	58	52	78	78	10	51	-35%
75-615-205	RETIREMENT	3,085	1,957	2,626	2,626	542	1,902	-28%
75-615-206	GROUP HOSPITAL INSURANCE	8,475	2,526	-	-	-	-	0%
75-615-207	GUARDIAN INSURANCE	387	98	-	-	-	-	0%
75-615-536	GAS/OIL/GREASE	222	-	1,950	1,950	565	1,950	0%
75-615-595	TIRES & TUBES	171	-	500	500	84	500	0%
75-615-652	REPAIR/MAINT-PCT 1/4	12,132	7,012	18,507	20,507	4,919	18,507	0%
75-615-811	SALARIES	37,801	12,589	-	-	-	30,000	0%
75-615-813	SALARIES - PART TIME	-	16,132	38,792	36,792	8,672	-	-100%
75-615-820	LONGEVITY	3,000	872	-	-	-	-	0%
75-615-822	OVERTIME	-	-	-	-	-	-	0%
	TOTAL EXPENDITURES	69,436	44,237	66,421	66,421	16,022	55,968	-16%
BUDGETED USES OF FUND BALANCE		-	-					
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES			-					

LEON COUNTY, TEXAS
FY 2026 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2026
ROAD & BRIDGE

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL BUDGET	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
FORESTRY (FUND 76) - PCT 2/3								
(315) REVENUE								
76-315-330	OTHER REVENUE	-	60	-	-	91	-	0%
76-315-352	TRANSFER IN	72,704	55,772	79,203	69,703	30,000	82,634	4%
	TOTAL REVENUE	72,704	55,832	79,203	69,703	30,091	82,634	4%
(615) EXPENDITURES								
76-615-201	SOCIAL SECURITY	2,949	3,031	3,112	3,112	1,452	3,475	12%
76-615-203	WORKERS COMPENSATION	1,002	604	1,000	1,000	553	763	-24%
76-615-204	UNEMPLOYMENT INSURANCE	54	66	81	81	20	78	-4%
76-615-205	RETIREMENT	2,887	2,385	2,755	2,755	1,168	2,880	5%
76-615-207	GUARDIAN INSURANCE	401	400	401	401	200	9,444	2255%
75-615-536	GAS/OIL/GREASE	9,500	-	9,500	-	-	401	-96%
75-615-595	TIRES & TUBES	90	313	1,500	1,500	-	1,500	0%
76-615-651	REPAIR/MAINT-PCT 2/3	9,243	5,765	10,007	10,007	3,533	10,007	0%
76-615-811	SALARIES	35,343	36,343	39,343	39,343	18,158	42,342	8%
76-615-820	LONGEVITY	860	1,100	1,340	1,340	618	1,580	18%
76-615-821	SALARY SUPPLEMENT	1,900	-	-	-	-	-	0%
76-615-822	OVERTIME	1,900	405	1,500	1,500	-	1,500	0%
	TOTAL EXPENDITURES	74,603	55,831	79,203	69,703	33,275	82,634	4%
BUDGETED USES OF FUND BALANCE		-						
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES		-						

