



FILED
11:20 AM
JUL 26 2024
CHRISTIE WAKEFIELD
CLERK, COUNTY COURT
BY *Christie Wakefield*
LEON COUNTY, TEXAS

Leon County, Texas

Preliminary Budget

Fiscal Year 2025

LEON COUNTY, TEXAS
PREIMINARY BUDGET
For the Fiscal Year Ending September 30, 2025

Table of Contents

	<u>Page No.</u>
Local Government Code Chapter 111	i
Table of Contents	ii-v
 INTRODUCTORY SECTION	
Budget Policy and Procedures	1-__
Adopt Resolution Levying a Tax Rate	__
Calculation of Tax Revenue	__
 BUDGET SECTION	
Combining Statements All Funds:	
Comparative Analysis – Cash and Cash Equivalents Availability....	
Budget Summary Comparison by Fund Type	
 GENERAL FUND:	
Analysis of Fund Balance	
Adopted Revenue Budget	
Adopted Department Budget by Function	
Adopted Salary for Elected Officials	
Adopted Budget General Fund – Contingency Provisions	

LEON COUNTY, TEXAS
PRELIMINARY BUDGET
For the Fiscal Year Ending September 30, 2025

SPECIAL REVENUE FUNDS:

Adopted Budget Summary

 Revenue and Expenditures – All Special Revenue Fund Types

 Hotel Occupancy Tax

 Law Library

 County Clerk Records Management and Preservation

 Courthouse Security

 District Clerk Management Fund

 Justice of the Peace Technology Fund

 Forfeitures

 D.A. Hot Check Collections Fund

 Bail Bond Board Fee Fund

Grant Funds:

Adopted Budget Summary

 Revenue and Expenditures – All Grants

 Texas Indigent Defense Commission Grant

 Statewide Automated Victim Notification Services (SAVNS)

 American Rescue Plan Act

Debt Service Fund:

Adopted Budget

Schedule of General Long-Term Debt

Schedule of Debt Retirement by Years

Anticipated Future Debt Service Requirements

Capital Projects Funds:

Combining Schedule of All Capital Improvements

Detailed Capital Improvement Funds

Capital Improvement Funds Summarized by Departments

Enterprise Fund:

Expo

Adopted Budget

Positions

Positions and Position Trends

Employee Count by Department

Position History by Department

Glossary

Glossary

Appendix

Tax Rate Calculation Worksheet



PRELIMINARY BUDGET

FISCAL YEAR 2025

October 1, 2024 – September 30, 2025

COMMISSIONERS COURT

BYRON RYDER

COUNTY JUDGE

JOEY SULLIVAN
COMMISSIONER, PCT 1

KYLE WORKMAN
COMMISSIONER, PCT 3

PAUL BING
COMMISSIONER, PCT 2

THOMAS FOLEY
COMMISSIONER, PCT 4

PREPARED BY THE COUNTY AUDITOR

MELISSA B. ABNEY, COUNTY AUDITOR

DIRECTORY OF PUBLIC OFFICIALS

ELECTED COUNTY OFFICIALS

County Judge	Byron Ryder
District Judge - 87th District	Amy Ward
District Judge - 278th District	Hal R. Ridley
District Judge - 369th District	C. Michael Davis
Commissioner, Precinct #1	Joey Sullivan
Commissioner, Precinct #2	Paul Bing
Commissioner, Precinct #3	Kyle Workman
Commissioner, Precinct #4	Thomas Foley
Constable, Precinct #1	Glenn Hightower
Constable, Precinct #2	George Holleman
Constable, Precinct #4	David Welch
County Attorney	Keith Cook
County Clerk	Christie Wakefield
County Sheriff	Kevin Ellis
County Tax Assessor-Collector	Victoria Willis
County Treasurer	Brandi Hill
District Attorney	James Henson
District Clerk	Cassandra Noey
Expo Center	Thomas Foley
Justice of the Peace, Precinct #1	Lori Reid
Justice of the Peace, Precinct #2	Randee Doak
Justice of the Peace, Precinct #4	Lee Weiler

APPOINTED COUNTY OFFICIALS

County Auditor	Melissa B. Abney
County Extension Agent	Cassie Ferguson
County Extension Agent	Michael McBride
Elections Administrator	Donna Golden
Emergency Management Coord.	Bob Hickman
Juvenile Probation Officer	Carmen Thomas
Veteran Service Officer	Kim Janning
Building Maintenance Supervisor	Henry Herren

LEON COUNTY, TEXAS
ADOPTED BUDGET
For the Fiscal Year Ending September 30, 2025

SPECIAL REVENUE FUNDS:

Adopted Budget Summary

 Revenue and Expenditures – All Special Revenue Fund Types

 Hotel Occupancy Tax

 Law Library

 County Clerk Records Management and Preservation

 Courthouse Security

 District Clerk Management Fund

 Justice of the Peace Technology Fund

 Forfeitures

 D.A. Hot Check Collections Fund

 Bail Bond Board Fee Fund

Grant Funds:

Adopted Budget Summary

 Revenue and Expenditures – All Grants

 Texas Indigent Defense Commission Grant

 Statewide Automated Victim Notification Services (SAVNS)

 American Rescue Plan Act

Debt Service Fund:

Adopted Budget

Schedule of General Long-Term Debt

Schedule of Debt Retirement by Years

Anticipated Future Debt Service Requirements

Capital Projects Funds:

Combining Schedule of All Capital Improvements

Detailed Capital Improvement Funds

Capital Improvement Funds Summarized by Departments

Enterprise Fund:

Expo

Adopted Budget

Positions

Positions and Position Trends

Employee Count by Department

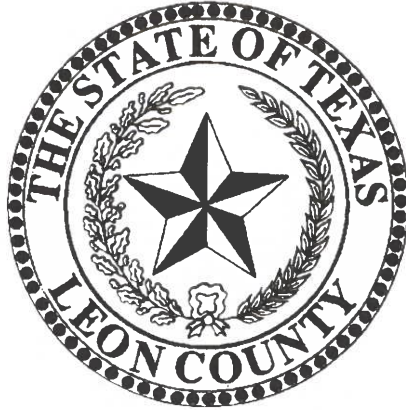
Position History by Department

Glossary

Glossary

Appendix

Tax Rate Calculation Worksheet



PRELIMINARY BUDGET

FISCAL YEAR 2025

October 1, 2024 – September 30, 2025

COMMISSIONERS COURT

BYRON RYDER
COUNTY JUDGE

JOEY SULLIVAN
COMMISSIONER, PCT 1

KYLE WORKMAN
COMMISSIONER, PCT 3

PAUL BING
COMMISSIONER, PCT 2

THOMAS FOLEY
COMMISSIONER, PCT 4

PREPARED BY THE COUNTY AUDITOR
MELISSA B. ABNEY, COUNTY AUDITOR

THE BUDGET PROCESS

The FY 2025 Adopted Budget covers twelve months from October 1, 2024, through September 30, 2025. The budget preparation process aims to develop a work program and financial plan for Leon County. The goal is to produce a budget document stating which services and functions will be provided with available resources.

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

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

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

Phase I: Departmental Requests:

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

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

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

1. Workload Decreases: If a department has had a workload decrease (including efficiencies created by technology improvements) or some other

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

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

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

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

Service Level Change Requests – Given the increased costs of overall operating expenses and the impact of those expenses on the County's overall available funds, service level changes that produce savings are looked on more favorably than those that increase costs.

Service Level Change Requests refer to requests that change the level of service or method of operation. Generally, Service Level Changes Requests are for positions, equipment, associated supplies, and contractual services necessary to support a new or expanded program. However, they may take the form of service level reductions or eliminations. Information submitted supporting the change describes how the proposal will improve service.

Phase II: Budget Review

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

The Auditor will receive input from the County Judge and Commissioner's Court regarding their priorities at the initiation of the review phase. The County Auditor will present the

Commissioner's Court with preliminary review estimates and a summary of departmental requests. This information will form the basis for the priority-setting session of the Commissioners Court.

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

Phase III: Commissioners Court Deliberations and Proposal of the Budget

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

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

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

Phase IV: Adoption of the Budget

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

Phase V: Implementation of the Adopted Budget

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

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

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

ACCOUNTING SYSTEM

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

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

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

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

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

Budget Administration- The approved Budget is prepared in line-item format; however, with the adoption of the Budget, the administration will be at the category level. This method of budgetary control will allow for individual line items (e.g., Office Supplies) to exceed the appropriated amount if the category does not exceed the total amount appropriated for the category. Any transaction that would cause the category to exceed the budgeted appropriation will require a budget amendment or transfer.

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

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

Budget Amendments – All other transfers require approval of the Commissioners' Court via a budget amendment request form submitted via the Auditor's Office. They can take the form of moving funds from one line item to another and between funds. Additionally, changes in the authorized level of funding that increases or decreases the total, or bottom line, of the Budget are also submitted for court approval. Budget amendments may include revenue and expenditure or offsetting amounts and are authorized only by a majority vote of the Commissioners' Court. The County Auditor must certify any revenue increase to the Budget.

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

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

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

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

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

Assigned Fund Balance – Amounts that are constrained by the County's intent to be used for specific purposes but do not meet the criteria to be classified as restricted or committed. Such intent should be expressed by the Commissioners' Court or its designated officials to assign the

amount to be used. Constraints imposed on the use of the assigned amounts can be removed with no formal action.

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

FUND STRUCTURE

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

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

FINANCIAL SUMMARY OVERVIEW

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

REVENUES

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

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

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

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

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

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

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

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

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

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

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

Other Revenue – Includes revenue not classified in another category.

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

Functions of County Government

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

Structure of County Government

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

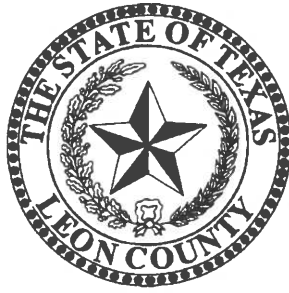
Leon County shares organizational features with the other 253 counties in the State: a governing body (the Commissioners' Court) consisting of one member elected at large (the County Judge) and four Commissioners elected from respective precincts. The County Judge is so named because he has actual judicial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

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

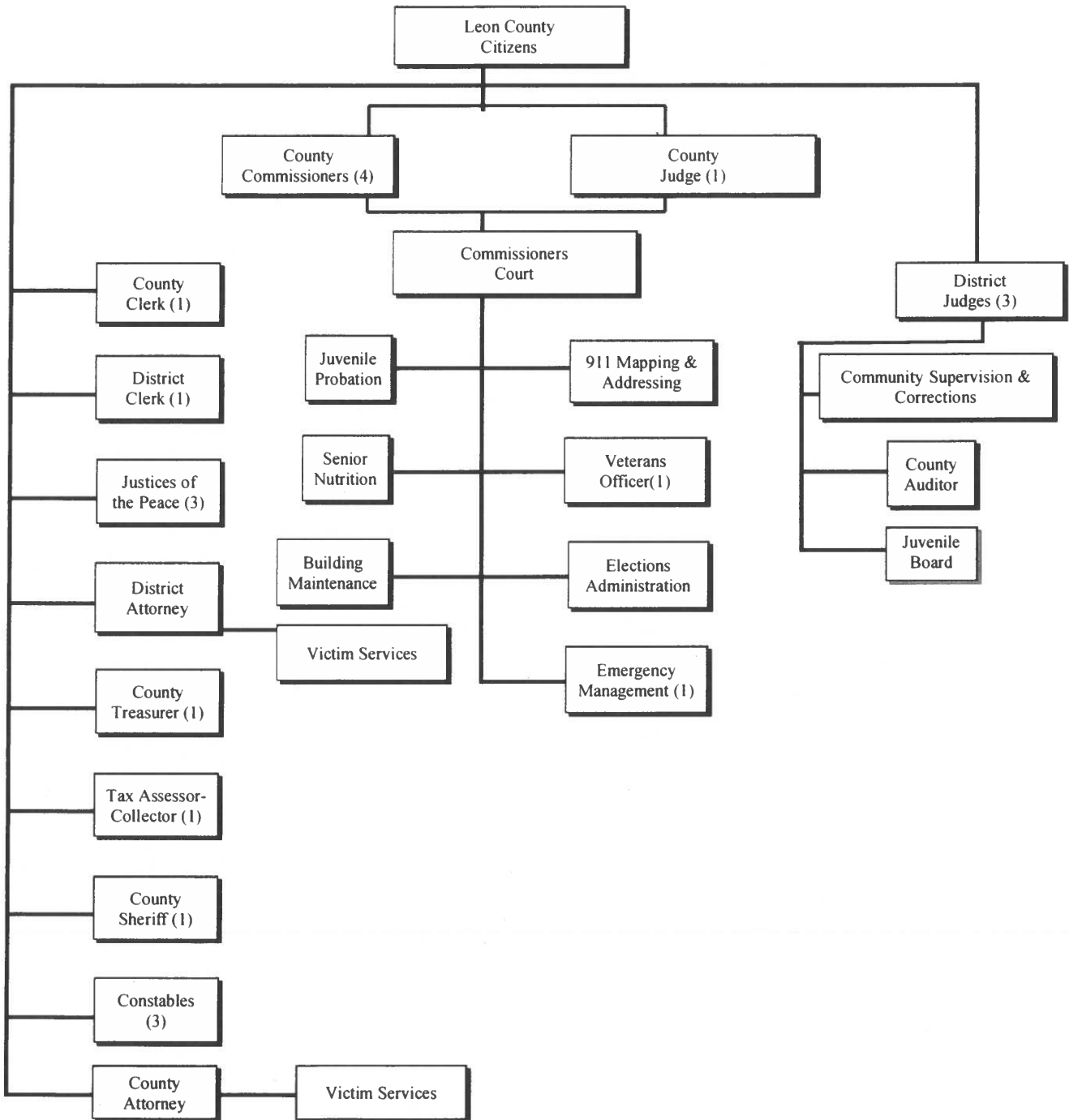
In Texas county government, there is no hierarchy level for elected county officials, as all elected officials answer directly to the voters. The Commissioners' Court's authority over county offices, including elected officials, is limited to its authority to approve and disapprove the budgeted funds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

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

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



LEON COUNTY ORGANIZATIONAL CHART



Leon County Commissioners' Court



Left to Right:

Thomas "TJ" Foley – Commissioner Pct 4, Joey Sullivan – Commissioner Pct 1, Byron
Ryder – County Judge,

Kyle Workman – Commissioner Pct 3, Paul Bing – Commissioner Pct 2

COUNTY OF LEON

Elected Officials

Commissioners Court

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

Constables

Glenn Hightower
George Holleman
David Welch

County Attorney

Keith Cook

County Clerk

Christie Wakefield

District Attorney

James "Caleb" Henson

District Clerk

Cassandra Noey

District Judges

C. Michael Davis
Hal R. Ridley
Amy Thomas Ward

Justice of the Peace

Jeff Carr
Randee Doak
Lee Weiler

Sheriff

Kevin Ellis

Tax Assessor/Collector

Victoria Willis

Treasurer

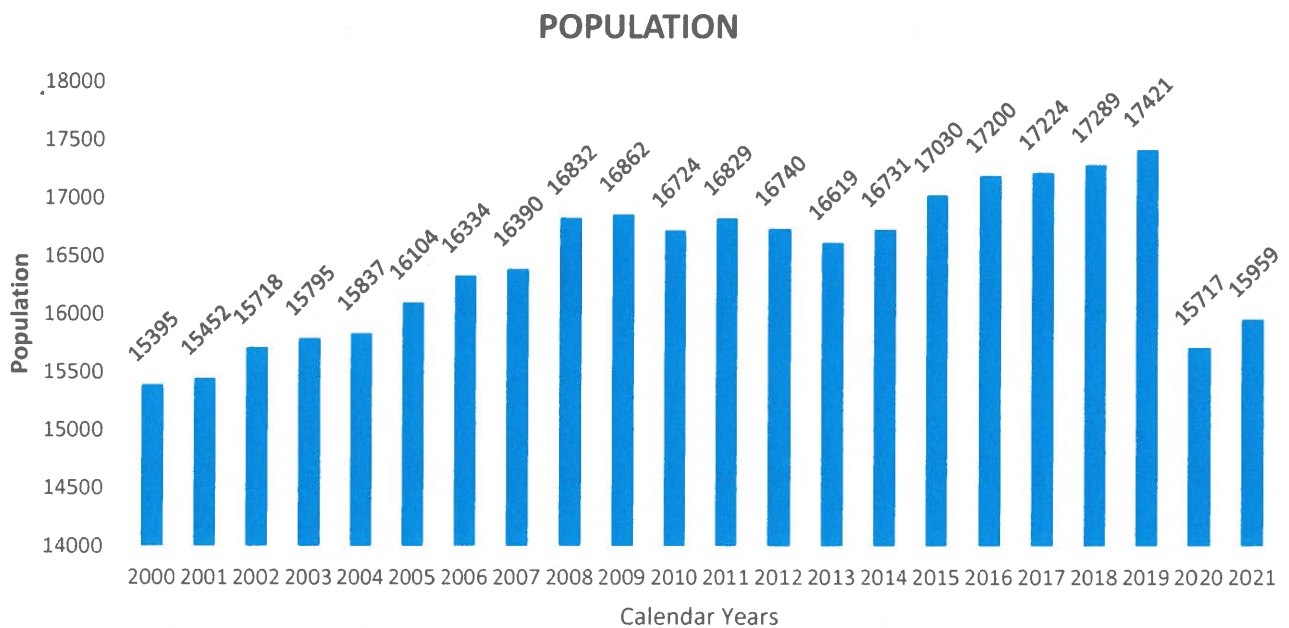
Brandi Hill

Appointed Officials/Department Heads

Melissa B. Abney, County Auditor
Henry Herren, Building Maintenance Supervisor
Haley Accord, County Extension Agent – CEA-Ag/NR
Michael McBride, County Extension Agent – CEA-FCH
Cassie Ferguson, County Extension Agent – CEA-4-H/Youth
Donna Golden, Elections Administrator
Carmen Fritts, Juvenile Probation Officer

LEON COUNTY PROFILE

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



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

County services and responsibilities include:

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

LEON COUNTY STATISTICS & DEMOGRAPHICS



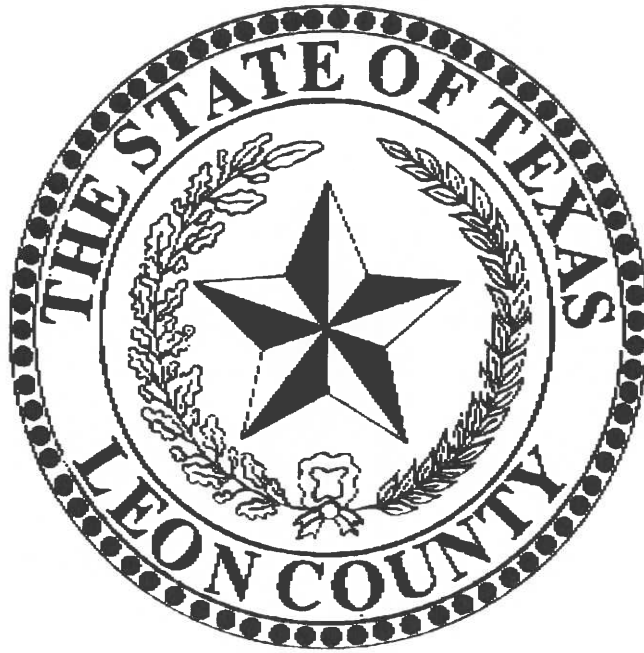
2020 Census Population: 16,209
Median household income: \$48,676

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

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

Top Employers:

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



GENERAL FUND

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

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

LEON COUNTY, TEXAS
FY 2025 PRELIMINARY BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
GENERAL FUND

	FYE 22 ACTUAL 12 MONTH	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
REVENUES:							
AD VALOREM TAXES	7,129,107	7,573,729	7,725,978	7,725,978	7,187,729	8,126,389	5%
SALES TAX REVENUE	1,531,875	1,765,568	1,382,629	1,382,629	1,101,111	1,628,165	18%
FEES	765,976	757,178	752,032	763,622	326,429	753,786	0%
STATE/FEDERAL RECEIPTS	116,785	112,754	133,547	133,547	94,737	130,514	-2%
INTEREST	155,818	191,885	139,163	139,163	159,118	147,950	6%
OTHER REVENUES	365,806	774,370	467,108	467,108	212,483	797,019	71%
TOTAL REVENUES:	10,065,366	11,175,484	10,600,457	10,612,047	9,081,608	11,583,822	9%
EXPENDITURES:							
GENERAL ADMINISTRATIVE							
COMMISSIONER'S COURT	298,923	322,990	329,255	329,255	151,546	363,874	11%
COUNTY CLERK	273,120	311,977	320,486	320,486	153,777	343,208	7%
NON-DEPARTMENTAL	2,711,569	2,356,595	3,277,331	3,077,905	1,259,194	3,885,201	19%
COUNTY COURT	181,074	204,689	203,946	203,946	97,436	212,001	4%
DISTRICT CLERK	183,549	189,100	211,989	211,989	86,554	225,387	6%
TAX ASSESSOR - COLLECTOR	359,324	372,292	400,411	407,054	200,777	436,448	9%
CO COURTHOUSE & BLDGS	673,886	492,933	612,972	623,072	248,215	631,656	3%
COUNTY AUDITOR	254,306	285,548	353,094	362,346	173,052	339,078	-4%
COUNTY TREASURER	161,966	190,258	205,896	203,644	98,745	222,572	8%
TOTAL GENERAL ADMINISTRATIVE:	5,097,717	4,726,382	5,915,380	5,739,697	2,469,296	6,659,425	13%
LEGAL							
COUNTY ATTORNEY	227,129	276,428	266,974	266,974	141,033	276,267	3%
TOTAL FINANCIAL ADMINISTRATIVE:	227,129	276,428	266,974	266,974	141,033	276,267	3%
JUDICIAL:							
DISTRICT COURTS	316,632	410,630	464,013	489,013	190,414	393,019	-15%
JUSTICES OF THE PEACE	402,308	433,040	538,921	538,921	244,925	559,749	4%
COURT ADMINISTRATION	23,338	32,522	60,150	60,150	17,706	60,150	0%
ADULT PROBATION/BOND SUPERVISION	3,496	3,501	3,700	3,700	1,994	85,050	2199%
TOTAL JUDICIAL AND ELECTIONS:	745,773	879,694	1,066,784	1,091,784	455,040	1,097,968	3%
PUBLIC SERVICE:							
SOCIAL SERVICES	42,434	60,213	62,579	62,579	24,384	63,014	1%
LEON COUNTY VICTIM SERVICES	27,709	30,517	36,913	36,913	14,333	37,058	0%
KEEP TEXAS BEAUTIFUL	-	-	100	100	50	100	0%
INDIGENT HEALTH CARE (HEALTH & WELFARE)	46,826	66,337	117,500	117,500	51,842	117,500	0%
TEXAS AGRILIFE EXTENSION SERVICE	141,727	184,289	184,139	184,139	69,662	199,309	8%
WASTE DISPOSAL	306,368	352,069	385,304	385,304	153,019	385,899	0%
TOTAL PUBLIC SERVICES:	565,064	693,425	786,535	786,535	313,290	802,880	2%

LEON COUNTY, TEXAS
FY 25 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
GENERAL FUNDS

	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
REVENUES:						
10-300-222 DONATION(S)	2,750	110	110	352	550	400%
10-300-301 DELINQUENT AD VALOREM TAXES	224,828	146,269	146,269	125,057	159,468	9%
10-300-302 CURRENT AD VALOREM TAXES	6,827,881	7,019,765	7,019,765	6,630,080	7,389,312	5%
10-300-303 STATE REBATE - SALES TAX	1,739,610	1,367,554	1,367,554	1,092,610	1,611,276	18%
10-300-304 STATE REBATE - MIXED BEV	25,958	15,075	15,075	8,501	16,889	12%
10-300-305 FEES - CONSTABLE PCT #1	3,800	1,550	1,550	1,700	1,925	24%
10-300-307 FEES - COUNTY JUDGE	386	444	444	146	435	-2%
10-300-308 FEES - COUNTY SHERIFF	43,044	61,489	61,489	20,169	58,415	-5%
10-300-309 FEES - COUNTY ATTORNEY	425	774	774	183	716	-8%
10-300-310 FEES - COUNTY CLERK	241,069	176,619	176,619	98,805	187,361	6%
10-300-311 FEES - DISTRICT CLERK	116,782	102,287	102,287	35,059	104,703	2%
10-300-312 FEES - JP PCT #1	53,267	65,366	65,366	2,595	63,350	-3%
10-300-313 FEES - JP PCT #2	122,147	169,918	169,918	4,014	161,956	-5%
10-300-314 FEES - JP PCT #4	16,246	22,298	22,298	945	21,289	-5%
10-300-316 FEES - COUNTY TRANSACTION	1,764	2,602	2,602	67	2,462	-5%
10-300-317 FEES - DEFENSIVE DRIVING	470	1,314	1,314	20	1,174	-11%
10-300-318 FEES - RENEWALS	-	999	999	-	832	-17%
10-300-319 FEES - SMALL CLAIMS FILING	-	750	750	-	625	-17%
10-300-320 FEES - WARRANTS	1,000	625	625	50	687	10%
10-300-321 COURT FINES	13,130	31,716	31,716	7,348	28,619	-10%
10-300-322 MOTOR VEHICLE TAX	-	-	-	5,464	-	0%
10-300-323 AUTO TITLES	10,470	12,848	12,848	6,275	12,452	-3%
10-300-324 TAX CERTIFICATES	19,001	12,062	12,062	12,110	13,219	10%
10-300-325 BOAT TAX	3,161	2,452	2,452	532	2,570	5%
10-300-326 BEER LICENSES	300	1,379	1,379	295	1,199	-13%
10-300-328 PAYMENT IN LIEU OF TAXES	48,546	54,700	54,700	38,940	34,009	-38%
10-300-329 INTEREST EARNINGS	191,885	139,163	139,163	159,118	147,950	6%
10-300-330 OTHER REVENUE	325,551	161,464	161,464	140,761	188,812	17%
10-300-331 ABATEMENT FEE	1,000	-	-	2,000	500	100%
10-300-332 OTHER DEFERRED REVENUES	-	400	400	-	-	-100%
10-300-338 FEE - TIME PAYMENT REIMB - ART 102.030	1,657	436	436	441	640	47%
10-300-343 FEES - VISUAL RECORDING FEE	255	270	270	105	270	0%
10-300-352 TRANSFER IN	81,728	107,482	107,482	-	21,667	-80%
10-300-353 TRANSFER IN - GRANT REIM FUNDS	244,807	94,773	94,773	694	-	-100%
10-300-389 FEES - TAX COLLECTION	45,370	55,651	55,651	110,369	53,938	-3%
10-300-392 AD VALOREM PENALTY & INTEREST	129,512	99,693	99,693	61,037	104,663	5%
10-300-396 FEES - CONSTABLE PCT #4	-	936	936	-	780	-17%
10-300-408 FEES - CONSTABLE PCT #2	-	120	120	300	100	-17%
10-300-410 CO CRT BOND FORFTRE GC41.005A	10,000	525	525	-	2,105	301%
10-300-432 FEES - TAX A/C	120	28	28	-	43	54%
10-300-435 FEES-FLOOD DAMAGE PREVENTION	-	2,021	2,021	-	1,684	-17%
10-300-532 APPLICATION FEE- BAIL BOND BOARD	1,000	1,200	1,200	500	1,167	-3%
10-300-654 PROJECTED CARRYOVER-PRIOR YR	-	-	-	-	500,000	100%
TOTAL REVENUES:	10,548,921	9,935,127	9,935,127	8,566,642	10,899,810	10%

**LEON COUNTY, TEXAS
FY 25 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
GENERAL FUNDS**

		FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
SPECIAL REVENUE FUNDS:							
10-301-331	INDIGENT HEALTH FUND	391,508	460,251	460,251	371,555	472,946	3%
10-301-332	(LEOSE) ALLOCATION REVENUE	6,595	5,964	5,964	5,625	6,069	2%
	TOTAL SPECIAL REVENUE FUNDS:	398,103	466,215	466,215	377,180	479,015	3%
MISCELLANEOUS FUND REVENUES:							
10-302-333	LOCAL TRUANCY PREV & DIV LGC134.156	5,362	2,768	2,768	213	3,200	16%
10-302-334	FEES - COUNTY ARREST	3,913	1,175	1,175	47	1,631	39%
10-302-335	KEEP TEXAS BEAUTIFUL	-	-	-	-	-	0%
10-302-336	LOCAL SPECIALTY COURT FEES	1,565	518	518	431	693	34%
10-302-337	FEES-JUDICIAL EDUCATION & SUPPORT	465	480	480	235	478	-1%
10-302-338	COURT REPORTER FUND	8,408	3,668	3,668	3,235	4,458	22%
10-302-340	JAIL TELEPHONE COMMISSION	15,123	15,380	15,380	10,066	15,337	0%
10-302-341	STATE SUPPLEMENT-CO JUDGE	25,200	25,934	25,934	15,100	25,812	0%
10-302-342	STATE SUPPLEMENT-CO ATTY	70,000	70,000	70,000	70,000	70,000	0%
10-302-344	FEES - SANITATION	8,850	7,066	7,066	3,550	7,363	4%
10-302-345	FEES - NSF CHECK SERVICE	540	604	604	65	594	-2%
10-302-346	COUNTY % COMPTROLLER REVENUE	10,959	31,374	31,374	1,502	27,971	-11%
10-302-347	COLLECTIONS - COURT APPTD ATTY FEES	18,903	16,333	16,333	4,458	16,761	3%
10-302-350	COLLECTIONS - SHERIFF AUCTION PROCE	-	40	40	600	33	-17%
10-302-352	TRANSFERS IN	590	-	-	-	-	0%
10-302-354	FEES-TIME PYMNT REIMB FEE	8,832	409	409	23	1,813	343%
10-302-407	CLLCTNS-JURY PYMT REIMB/JURY FUND	12,933	3,493	3,493	1,858	5,066	45%
10-302-424	INMATE REIMB TDCJ/SS	-	275	275	2,510	229	-17%
10-302-425	FEES - TOWING COLLECTIONS	-	414	414	-	345	-17%
10-302-426	FEES - ESTRAY COLLECTIONS	32,246	11,238	22,828	27,842	14,739	31%
10-302-428	BVCOG - TRANSPORTATION SERVICES	5,160	7,946	7,946	1,515	7,482	-6%
10-302-429	BVCAP - TRANSPORTATION SERVICES	-	-	-	-	433	100%
10-302-430	FEES - HOG ABATEMENT PROGRAM	-	-	-	-	560	100%
	TOTAL MISCELLANEOUS FUND REVENUES	229,049	199,115	210,705	143,251	204,998	3%
	TOTAL ALL REVENUES:	11,176,073	10,600,457	10,612,047	9,087,072	11,583,822	9%

**LEON COUNTY, TEXAS
FY 25 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
GENERAL FUNDS**

GENERAL GOVERNMENT	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
(401) COMMISSIONER'S COURT						
10-401-201 SOCIAL SECURITY TAXES	17,736.22	19,576.00	19,576.00	8,876.99	20,365	4%
10-401-203 WORKERS COMPENSATION	504.50	600.00	600.00	221.50	600	0%
10-401-205 RETIREMENT	18,428.80	12,888.00	12,888.00	8,197.78	14,961	16%
10-401-206 GROUP HOSPITAL INSURANCE	33,901.92	34,643.00	34,643.00	17,208.08	38,389	11%
10-401-207 GUARDIAN INSURANCE	1,517.21	1,603.00	1,603.00	743.12	1,795	12%
10-401-530 EDUCATION AND TRAINING	6,193.75	7,500.00	8,000.00	3,371.25	8,000	7%
10-401-590 SUPPLIES - OFFICE	31.80	50.00	50.00	37.50	250	400%
10-401-599 TRAVEL-HOTEL/MEAL/OOC MILEAGE	9,990.78	15,000.00	14,500.00	3,322.94	13,300	-11%
10-401-801 SALARIES-ELECTED OFFICIAL	225,353.68	229,355.00	229,355.00	105,855.84	256,854	12%
10-401-820 LONGEVITY	9,331.57	8,040.00	8,040.00	3,710.76	9,360	16%
10-401-821 SALARY SUPPLEMENT	-	-	-	-	-	0%
TOTAL COMMISSIONER'S COURT	322,990	329,255	329,255	151,546	363,874	11%

LEON COUNTY, TEXAS
FY 25 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
GENERAL FUNDS

GENERAL GOVERNMENT	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
(403) COUNTY CLERK						
10-403-201 SOCIAL SECURITY TAXES	16,487.97	17,165.00	17,165.00	8,454.50	18,404	7%
10-403-203 WORKERS COMPENSATION	440.94	550.00	550.00	183.96	550	0%
10-403-204 UNEMPLOYMENT INSURANCE	218.19	225.00	225.00	64.38	325	44%
10-403-205 RETIREMENT	16,304.52	11,309.00	11,309.00	7,307.01	13,250	17%
10-403-206 GROUP HOSPITAL INSURANCE	42,377.40	43,304.00	43,304.00	21,651.60	45,846	6%
10-403-207 GUARDIAN INSURANCE	1,733.11	2,004.00	2,004.00	969.48	2,244	12%
10-403-509 COMMUNICATIONS	-	1,500.00	1,500.00	-	-	-100%
10-403-523 DATA PROCESSING	9,388.34	10,000.00	10,000.00	5,234.60	8,700	-13%
10-403-530 EDUCATION AND TRAINING	125.00	525.00	675.00	662.50	955	82%
10-403-553 MISCELLANEOUS	-	-	-	-	-	0%
10-403-560 POSTAGE	1,874.26	3,600.00	3,600.00	2,961.42	3,600	0%
10-403-590 SUPPLIES - OFFICE	4,186.97	5,000.00	4,850.00	1,905.95	5,000	0%
10-403-599 TRAVEL-HOTEL/MEAL/MILEAGE	455.32	930.00	930.00	824.57	3,760	304%
10-403-801 SALARIES-ELECTED OFFICIAL	56,338.44	57,339.00	57,339.00	26,463.84	60,339	5%
10-403-803 SALARIES - CLERICAL	147,934.08	151,935.00	151,935.00	70,123.56	163,935	8%
10-403-813 SALARIES - PART TIME	-	-	-	-	-	0%
10-403-820 LONGEVITY	13,900.12	15,100.00	15,100.00	6,969.24	16,300	8%
10-403-822 OVERTIME (OT)/STRAIGHT TIME (ST)	212.60	-	-	-	-	0%
TOTAL COUNTY CLERK	311,977	320,486	320,486	153,777	343,208	7%

LEON COUNTY, TEXAS
FY 25 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
GENERAL FUNDS

		FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
GENERAL GOVERNMENT							
(409) NON-DEPARTMENTAL							
10-409-203	WORKERS COMPENSATION	4,184	120	7,795	3,895	120	0%
10-409-500	ADV/LEGAL NOTICES-SB622 MANDATED	7,338	4,000	4,000	1,200	4,000	0%
10-409-501	ADVERTISING/NOTICES	360	500	500	-	500	0%
10-409-502	AUDIT	47,594	57,000	57,000	25,689	57,000	0%
10-409-503	AUTOPSY/AMBULANCE MILEAGE	66,334	80,000	80,000	43,113	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	281,118	267,385	133,692	343,578	22%
10-409-509	COMMUNICATIONS	75,471	80,000	80,000	30,461	75,000	-6%
10-409-510	DATA/CMPTR LIC/SUPP/SFTWRE	1,550	1,550	3,550	3,110	4,000	158%
10-409-513	*CONTINGENCY	140,000	600,000	308,843	-	625,000	4%
10-409-514	CONTRACTED SERVICES	-	25,000	16,858	-	-	-100%
10-409-515	EOC COUNTY MATCH	90,098	101,178	101,178	50,590	106,858	6%
10-409-516	911-COUNTY MATCH	26,535	48,166	48,166	24,084	33,340	-31%
10-409-517	DISTRICT ATTORNEY-CO.MATCH	267,250	430,384	364,934	215,192	353,123	-18%
10-409-518	JUVENILE PROB-CO.MATCH	63,947	69,115	69,115	34,576	72,504	5%
10-409-519	SENIOR NUTRITION-CO.MATCH	86,038	171,008	171,008	42,752	145,103	-15%
10-409-520	HOG ABATEMENT PROGRAM SUPPLIES	-	-	500	-	500	100%
10-409-525	CONTRIBUTIONS	21,278	31,700	31,700	3,900	26,300	-17%
10-409-527	DUES	8,433	6,705	9,949	7,599	8,600	28%
10-409-545	INSURANCE & BONDING	202,124	230,000	230,000	183,860	210,000	-9%
10-409-551	MHMR CONTRIBUTION	7,200	7,200	7,200	7,200	7,200	0%
10-409-552	PROFESSIONAL SRVS/GRNT ADMIN	46,610	100,000	150,000	47,188	150,000	50%
10-409-553	MISCELLANEOUS	1,563	4,000	1,639	100	2,000	-50%
10-409-555	FERAL HOG PRGRM - DISBURSEMENT	-	-	10,000	-	10,000	100%
10-409-597	TRAPPER/MISC EXP	10,800	10,800	10,800	4,500	10,800	0%
10-409-603	VETERANS AFFAIRS - CO. MATCH	10,488	10,707	10,707	5,354	12,860	20%
10-409-604	ROAD & BRIDGE - CO CONTRIBUTION	-	-	-	-	-	0%
10-409-607	TRANSFERS OUT	17,270	-	107,998	42,998	-	0%
10-409-608	CAPITAL PROJECTS - TRANSFER OUT	400,272	218,625	218,625	54,656	925,849	323%
10-409-609	GRANT - TRANSFERS OUT	10,942	50,000	50,000	-	-	-100%
10-409-629	TOWER(S) - COUNTY MATCH	24,366	105,000	105,000	26,250	100,000	-5%
10-409-636	ELECTIONS - CO MATCH	188,565	291,172	291,172	145,586	260,922	-10%
10-409-645	EMPLOYEE DRUG TESTING	3,597	3,000	3,000	978	2,500	-17%
10-409-646	COURTHOUSE SEC-CO MATCH	98,642	113,730	113,730	56,866	121,387	7%
10-409-647	JP TECH FUND - CO MATCH	38,450	-	-	-	2,656	0%
10-409-649	LEON CO EXPO/CIVIC CENTER - CO MATCH	-	10,052	10,052	-	-	-100%
	TOTAL NON-DEPARTMENTAL	2,231,069	3,141,830	2,942,404	1,195,388	3,751,700	19%

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

LEON COUNTY, TEXAS
FY 25 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
GENERAL FUNDS

PUBLIC WELFARE		FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
(410) SOCIAL SERVICES							
10-410-201	SOCIAL SECURITY TAXES	1,724.10	1,913.00	1,913.00	822.51	1,965	3%
10-410-203	WORKERS COMPENSATION	101.84	300.00	300.00	44.16	300	0%
10-410-204	UNEMPLOYMENT INSURANCE	31.68	52.00	52.00	8.81	59	13%
10-410-205	RETIREMENT	1,687.75	1,260.00	1,260.00	706.46	1,444	15%
10-410-206	GROUP HOSPITAL INSURANCE	-	1,767.00	1,767.00	-	1,767	0%
10-410-207	GUARDIAN INSURANCE	-	89.00	89.00	-	89	0%
10-410-506	CAPITAL OUTLAY LEASE (INTEREST)	7,030.13	997.00	6,081.00	2,533.40	997	0%
10-410-508	CAPITAL OUTLAY LEASE (PRINCIPAL)	46.75	6,081.00	997.00	415.30	6,081	0%
10-410-509	COMMUNICATIONS	8,152.72	9,000.00	9,000.00	3,712.37	9,000	0%
10-410-514	CONTRACTED SERVICES					180	100%
10-410-536	GAS, OIL & GREASE	4,823.37	7,500.00	6,600.00	1,390.34	7,500	0%
10-410-553	MISCELLANEOUS	69.97	950.00	750.00	549.00	-	-100%
10-410-560	POSTAGE	61.60	150.00	150.00	53.20	150	0%
10-410-575	REPAIRS & MAINT - VEHICLE	9,570.17	3,000.00	4,250.00	2,595.77	3,500	17%
10-410-590	SUPPLIES - OFFICE	134.66	570.00	420.00	10.00	390	-32%
10-410-599	TRAVEL - HOTEL/MEAL/MILE	-	50.00	50.00	-	-	-100%
10-410-601	UTILITIES	3,880.98	3,900.00	3,900.00	1,731.56	3,900	0%
10-410-807	SALARIES	6,843.06	7,600.00	7,600.00	3,507.72	8,200	8%
10-410-813	SALARY - PART TIME	16,054.00	17,400.00	17,400.00	6,303.00	17,400	0%
10-410-820	LONGEVITY	-	-	-	-	92	0%
10-410-822	OVERTIME (OT)/ STRAIGHT TIME (ST)	-	-	-	-	-	0%
	TOTAL SOCIAL SERVICES	60,213	62,579	62,579	24,384	63,014	1%

LEON COUNTY, TEXAS
 FY 25 BUDGET
 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
 GENERAL FUNDS

JUDICIAL		FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
(412) ADULT PROBATION							
10-412-509	COMMUNICATIONS	-	-	-	-	-	
10-412-515	COPIER	1,996.52	2,200.00	2,200.00	843.35	2,200	0%
10-412-553	MISCELLANEOUS	-	-	-	-	-	0%
10-412-560	POSTAGE	105.00	100.00	100.00	85.50	125	25%
10-412-590	SUPPLIES - OFFICE	1,399.85	1,400.00	1,400.00	1,065.34	1,400	0%
	TOTAL ADULT PROBATION	3,501	3,700	3,700	1,994	3,725	1%

LEON COUNTY, TEXAS
FY 25 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
GENERAL FUNDS

		FYE 23	FYE 24	FYE 24	FYE 24	FYE 25	%
		ACTUAL	ADOPTED	AMENDED	6 MO	ADOPTED	INC/DEC
PUBLIC WELFARE		12 MONTH	BUDGET	BUDGET	EXPERIENCE	BUDGET	2024-2025
(413) LEON COUNTY VICTIM SERVICES							
10-413-201	SOCIAL SECURITY TAXES	1,694.58	1,852.00	1,852.00	853.79	1,852	0%
10-413-203	WORKERS COMPENSATION	88.20	150.00	150.00	36.80	150	0%
10-413-204	UNEMPLOYMENT INSURANCE	31.06	44.00	44.00	9.54	49	11%
10-413-205	RETIREMENT	1,658.99	1,220.00	1,220.00	731.65	1,360	11%
10-413-509	COMMUNICATIONS	899.91	950.00	950.00	427.54	950	0%
10-413-510	DATA/CMPTR/LIC/SUPP/STFWRE	2,561.00	6,897.00	7,488.00	1,182.00	6,897	0%
10-413-530	EDUCATION AND TRAINING	412.50	525.00	387.50	387.50	525	0%
10-413-553	MISCELLANEOUS	-	-	-	-	-	0%
10-413-560	POSTAGE	36.56	75.00	75.00	32.77	75	0%
10-413-590	SUPPLIES - OFFICE	184.42	150.00	78.00	98.00	150	0%
10-413-599	TRAVEL - HOTEL/MEAL/MILEAGE	684.13	850.00	468.50	283.30	850	0%
10-413-813	SALARIES - PART TIME	22,266.00	24,200.00	24,200.00	10,290.00	24,200	0%
	TOTAL LEON COUNTY VICTIM SERVICES	30,517	36,913	36,913	14,333	37,058	0%

LEON COUNTY, TEXAS
 FY 25 BUDGET
 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
 GENERAL FUNDS

PUBLIC WELFARE		FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
(415) KEEP TEXAS BEAUTIFUL							
10-415-553	MISCELLANEOUS	-	50.00	50.00	50.00	50	0%
10-415-599	TRAVEL-HOTEL/MEAL/MILEAGE	-	25.00	25.00	-	25	0%
10-415-648	KEEP TEXAS BEAUTIFUL PROGRAMS	-	25.00	25.00	-	25	0%
TOTAL KEEP TEXAS BEAUTIFUL		-	100	100	50	100	0%

LEON COUNTY, TEXAS
 FY 25 BUDGET
 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
 GENERAL FUNDS

GENERAL GOVERNMENT	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
(420) JANITORIAL						
10-420-514 CONTRACTED SERVICES	118,300.80	118,301.00	118,301.00	59,150.40	118,301	0%
10-420-553 MISCELLANEOUS	-	-	-	-	-	0%
10-420-587 SUPPLIES - JANITORIAL	7,224.98	17,000.00	17,000.00	4,656.11	15,000	-12%
TOTAL JANITORIAL	125,526	135,301	135,301	63,807	133,301	-1%

LEON COUNTY, TEXAS
FY 25 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
GENERAL FUNDS

GENERAL GOVERNMENT	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
(426) COUNTY COURT						
10-426-201 SOCIAL SECURITY TAXES	10,480	11,237	11,237	5,395	11,237	0%
10-426-203 WORKERS COMPENSATION	176	300	300	38	300	0%
10-426-204 UNEMPLOYMENT INSURANCE	57	80	80	18	90	13%
10-426-205 RETIREMENT	9,600	6,703	6,703	4,334	7,501	12%
10-426-206 GROUP HOSPITAL INSURANCE	16,951	17,322	17,322	8,661	18,194	5%
10-426-207 GUARDIAN INSURANCE	710	802	802	348	897	12%
10-426-505 CAPITAL OUTLAY - LEASES	3,978	-	-	-	-	#DIV/0!
10-426-509 COMMUNICATIONS	642	1,260	1,260	267	1,260	0%
10-426-510 CMPTR/SPRRT/SPPLS/LIC/SFTWRE	3,187	3,300	3,300	1,804	3,300	0%
10-426-515 COPIER RENTAL	1,073	1,100	1,100	267	1,100	0%
10-426-523 DATA PROCESSING	-	-	221	221	-	100%
10-426-530 EDUCATION & TRAINING	669	1,000	1,000	714	1,000	0%
10-426-540 SERVICES - PROBATE JUDGE	-	150	150	-	150	0%
10-426-547 JUVENILE JUDGE	1,200	1,200	1,200	500	1,200	0%
10-426-553 MISCELLANEOUS	1,221	1,500	4,141	3,315	1,600	7%
10-426-558 OUT OF COUNTY PROCESS FEE	-	1,600	1,600	-	-	-100%
10-426-560 POSTAGE	100	200	200	33	200	0%
10-426-565 PROFESSIONAL SERVICES	138	700	700	30	700	0%
10-426-581 SERVICES-COURT APPT ATTY	10,400	7,000	3,424	3,350	8,500	21%
10-426-582 SERVICES-COURT REPORTER	500	800	800	500	800	0%
10-426-590 SUPPLIES - OFFICE	1,321	1,500	2,215	816	1,300	-13%
10-426-597 VISITING JUDGE EXPENDITURES	2,538	400	400	-	400	0%
10-426-599 TRAVEL-HOTEL/MEAL/MILEAGE	1,517	2,000	2,000	-	2,000	0%
10-426-600 TRAVEL-MONTHLY ALLOWANCE	11,000	12,000	12,000	6,000	12,000	0%
10-426-801 SALARIES-ELECTED OFFICIAL	56,338	57,339	57,339	26,464	60,339	5%
10-426-803 SALARIES - CLERICAL	39,374	42,453	42,453	19,594	45,453	7%
10-426-812 SALARIES-STATE SUPPLEMENT	25,200	25,200	25,200	11,631	25,200	0%
10-426-813 SALARIES - PART TIME	-	-	-	-	-	0%
10-426-820 LONGEVITY	6,320	6,800	6,800	3,138	7,280	7%
10-426-821 SALARY SUPPLEMENT	-	-	-	-	-	0%
10-426-822 OVERTIME (OT)/STRAIGHT TIME (ST)	-	-	-	-	-	0%
TOTAL COUNTY COURT	204,689	203,946	203,946	97,436	212,001	4%

LEON COUNTY, TEXAS
FY 25 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
GENERAL FUNDS

JUDICIAL	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
(436) 369TH DISTRICT COURT						
10-436-201	3,339.47	3,826.00	3,826.00	1,629.93	4,611	21%
10-436-203	176.35	350.00	350.00	73.58	350	0%
10-436-204	54.95	74.00	74.00	15.59	49	-34%
10-436-205	3,254.42	2,191.00	2,191.00	1,393.29	3,020	38%
10-436-206	9,837.63	9,799.00	9,799.00	4,330.32	10,985	12%
10-436-207	376.41	401.00	401.00	167.88	485	21%
10-436-509	-	575.00	575.00	120.65	575	0%
10-436-523	1,768.96	2,200.00	2,200.00	987.73	2,200	0%
10-436-530	87.50	300.00	300.00	-	300	0%
10-436-547	3,200.00	1,200.00	1,200.00	500.00	1,200	0%
10-436-553	1,016.92	1,200.00	1,200.00	536.37	1,200	0%
10-436-560	250.00	250.00	250.00	31.00	250	0%
10-436-565	2,619.98	5,000.00	5,100.00	5,017.97	5,000	0%
10-436-581	28,668.34	34,400.00	34,300.00	13,469.67	34,400	0%
10-436-582	16,990.50	1,300.00	1,300.00	900.00	1,300	0%
10-436-583	1,200.00	1,200.00	1,200.00	500.00	1,200	0%
10-436-590	346.52	750.00	750.00	544.91	750	0%
10-436-597	41.33	250.00	250.00	-	250	0%
10-436-598	-	800.00	800.00	-	800	0%
10-436-599	459.54	600.00	600.00	-	600	0%
10-436-630	-	10,000.00	10,000.00	-	10,000	0%
10-436-654	-	15,000.00	15,000.00	1,666.50	15,000	0%
10-436-804	17,184.56	18,185.00	18,185.00	7,576.90	18,185	0%
10-436-805	21,162.48	21,662.00	21,662.00	9,998.04	30,313	40%
10-436-820	1,089.92	1,210.00	1,210.00	558.48	1,330	10%
10-436-821	-	-	-	-	-	0%
10-436-822	-	-	-	-	-	0%
TOTAL 369TH DISTRICT COURT	113,126	132,723	132,723	50,019	144,353	9%

LEON COUNTY, TEXAS
FY 25 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
GENERAL FUNDS

JUDICIAL		FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
(437) 87TH DISTRICT COURT							
10-437-201	SOCIAL SECURITY TAXES	2,712.83	4,087.00	4,087.00	1,611.91	4,643	14%
10-437-203	WORKERS COMPENSATION	176.35	350.00	350.00	73.58	350	0%
10-437-204	UNEMPLOYMENT INSURANCE	42.92	78.00	78.00	15.52	47	-40%
10-437-205	RETIREMENT	2,631.07	2,282.00	2,282.00	1,373.31	2,953	29%
10-437-206	GROUP HOSPITAL INSURANCE	889.30	-	-	-	-	0%
10-437-207	GUARDIAN INSURANCE	-	-	-	-	-	0%
10-437-509	COMMUNICATIONS	-	575.00	575.00	120.65	575	0%
10-437-523	DATA PROCESSING	1,769.09	2,000.00	2,000.00	987.79	2,000	0%
10-437-530	EDUCATION & TRAINING	221.97	300.00	300.00	-	-	-100%
10-437-547	JUVENILE JUDGE	1,200.00	1,200.00	1,200.00	500.00	1,200	0%
10-437-553	MISCELLANEOUS	1,488.86	1,400.00	1,400.00	536.38	1,400	0%
10-437-560	POSTAGE	250.00	250.00	250.00	31.00	250	0%
10-437-565	PROFESSIONAL SERVICES	13,833.79	5,300.00	5,300.00	1,307.00	5,300	0%
10-437-581	SERVICES-COURT APPT ATTY	31,509.13	32,600.00	32,600.00	21,939.08	32,600	0%
10-437-582	SERVICES-COURT REPORTER	9,418.15	2,600.00	2,600.00	719.00	2,600	0%
10-437-583	SERVICES-DISTRICT JUDGE	3,200.00	1,200.00	1,200.00	671.75	1,200	0%
10-437-590	SUPPLIES - OFFICE	634.00	750.00	750.00	544.92	750	0%
10-437-597	VISITING JUDGE EXPENDITURES	114.50	250.00	250.00	-	250	0%
10-437-598	TRAVEL-COURT REPORTER	1,708.48	800.00	800.00	-	800	0%
10-437-599	TRAVEL-HOTEL/MEAL/MILEAGE	311.45	600.00	600.00	-	600	0%
10-437-630	CAPITAL MURDER EXPENSE FUND	92,736.34	100,000.00	100,000.00	32,967.00	10,000	-90%
10-437-654	CPS/AG COURT EXPENSES	7,017.31	15,000.00	15,000.00	9,014.23	15,000	0%
10-437-804	SALARIES - CRT REPORTER	8,991.27	19,994.00	19,994.00	7,080.85	16,994	-15%
10-437-805	SALARIES - COURT COORDINATOR	21,162.48	21,662.00	21,662.00	9,998.04	30,313	40%
10-437-820	LONGEVITY	1,089.92	1,210.00	1,210.00	558.48	1,330	10%
10-437-821	SALARY SUPPLEMENT	-	-	-	-	-	0%
10-437-822	OVERTIME (OT)/STRAIGHT TIME (ST)	-	-	-	-	-	0%
	TOTAL 87TH DISTRICT COURT	203,109	214,488	214,488	90,050	131,155	-39%

LEON COUNTY, TEXAS
FY 25 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
GENERAL FUNDS

JUDICIAL	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
(438) 278TH DISTRICT COURT						
10-438-201	1,821.49	1,862.00	1,862.00	652.00	1,855	0%
10-438-203	88.20	250.00	250.00	36.80	250	0%
10-438-204	27.47	26.00	26.00	5.72	29	12%
10-438-205	1,781.44	829.00	829.00	555.24	919	11%
10-438-520	30,898.10	36,815.00	36,815.00	6,307.18	36,815	0%
10-438-523	913.37	2,000.00	2,000.00	396.71	2,000	0%
10-438-530	-	500.00	500.00	-	500	0%
10-438-547	1,200.00	1,200.00	1,200.00	500.00	1,200	0%
10-438-553	631.01	1,600.00	1,600.00	536.38	1,600	0%
10-438-565	3,978.60	3,000.00	3,000.00	1,650.00	3,000	0%
10-438-581	23,555.85	27,785.00	52,785.00	26,045.17	27,785	0%
10-438-582	2,957.00	4,600.00	4,600.00	1,943.00	4,600	0%
10-438-583	3,200.00	1,200.00	1,200.00	500.00	1,200	0%
10-438-590	80.00	300.00	300.00	-	300	0%
10-438-597	-	300.00	300.00	124.22	300	0%
10-438-598	1,187.33	1,000.00	1,000.00	445.92	1,000	0%
10-438-599	-	500.00	500.00	-	500	0%
10-438-630	-	10,000.00	10,000.00	-	10,000	0%
10-438-654	2,373.81	9,000.00	9,000.00	4,798.25	9,000	0%
10-438-804	19,701.68	14,035.00	14,035.00	5,847.90	14,658	4%
10-438-820	-	-	-	-	-	0%
10-438-821	-	-	-	-	-	0%
TOTAL 278TH DISTRICT COURT	94,395	116,802	141,802	50,344	117,511	1%

**LEON COUNTY, TEXAS
FY 25 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
GENERAL FUNDS**

JUDICIAL		FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
(439) COURT ADMINISTRATION							
10-439-426	CNTY COURT JUROR EXPENSE	96.00	500.00	500.00	-	500	0%
10-439-436	369TH JUROR EXPENSE	7,076.78	15,000.00	15,000.00	5,508.47	15,000	0%
10-439-437	87TH JUROR EXPENSE	12,346.94	15,000.00	15,000.00	4,460.98	15,000	0%
10-439-438	278TH JUROR EXPENSE	4,883.29	15,000.00	15,000.00	6,159.99	15,000	0%
10-439-461	JP 1 JUROR EXPENSE	210.00	450.00	450.00	-	450	0%
10-439-462	JP 2 JUROR EXPENSE	-	450.00	450.00	-	450	0%
10-439-464	JP 4 JUROR EXPENSE	-	450.00	450.00	-	450	0%
10-439-553	JUROR MISC	-	-	-	-	-	0%
10-439-560	JUROR POSTAGE/MTR LSE	6,480.05	8,000.00	8,000.00	124.54	8,000	0%
10-439-590	JUROR SUPPLIES	1,429.20	5,300.00	5,300.00	1,452.40	5,300	0%
	TOTAL COURT ADMINISTRATION	32,522	60,150	60,150	17,706	60,150	0%

**LEON COUNTY, TEXAS
FY 25 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
GENERAL FUNDS**

(440) BOND SUPERVISION							
10-440-201	SOCIAL SECURITY TAXES	-	-	-	-	3,481	100%
10-440-203	WORKERS COMPENSATION	-	-	-	-	150	100%
10-440-204	UNEMPLOYMENT INSURANCE	-	-	-	-	91	100%
10-440-205	RETIREMENT	-	-	-	-	2,557	100%
10-440-206	GROUP HOSPITAL INSURANCE	-	-	-	-	9,097	100%
10-440-207	GUARDIAN INSURANCE	-	-	-	-	449	100%
10-440-504	CAPITAL OUTLAY	-	-	-	-	-	0%
10-440-509	COMMUNICATIONS	-	-	-	-	-	0%
10-440-523	DATA PROCESSING	-	-	-	-	-	0%
10-440-530	EDUCATION & TRAINING	-	-	-	-	-	0%
10-440-553	MISCELLANEOUS	-	-	-	-	20,000	0%
10-440-560	POSTAGE	-	-	-	-	-	0%
10-440-590	SUPPLIES - OFFICE	-	-	-	-	-	0%
10-440-599	TRAVEL-HOTEL/MEAL/MILEAGE	-	-	-	-	-	0%
10-440-803	SALARIES - CLERICAL	-	-	-	-	45,500	100%
10-440-820	LONGEVITY	-	-	-	-	-	0%
10-440-822	OVERTIME	-	-	-	-	-	0%
	TOTAL BOND SUPERVISION	-	-	-	-	81,325	100%

LEON COUNTY, TEXAS
FY 25 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
GENERAL FUNDS

GENERAL GOVERNMENT	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
(450) DISTRICT CLERK						
10-450-201 SOCIAL SECURITY TAXES	9,251.13	10,560.00	10,560.00	4,447.54	11,547	9%
10-450-203 WORKERS COMPENSATION	284.50	350.00	350.00	110.38	350	0%
10-450-204 UNEMPLOYMENT INSURANCE	85.35	135.00	135.00	21.28	86	-36%
10-450-205 RETIREMENT	9,243.29	6,957.00	6,957.00	3,862.34	8,483	22%
10-450-206 GROUP HOSPITAL INSURANCE	22,249.26	25,982.00	25,982.00	9,382.36	27,292	5%
10-450-207 GUARDIAN INSURANCE	1,052.10	1,203.00	1,203.00	434.20	1,347	12%
10-450-504 CAPITAL OUTLAY	-	-	-	-	-	0%
10-450-509 COMMUNICATIONS	-	-	-	-	-	0%
10-450-515 COPIER RENTAL	5,107.59	4,200.00	4,200.00	2,084.41	4,200	0%
10-450-523 DATA PROCESSING	11,185.43	12,017.00	12,017.00	6,324.13	12,017	0%
10-450-527 FILE STORAGE FEES	1,848.12	1,800.00	1,800.00	1,146.04	1,800	0%
10-450-530 EDUCATION & TRAINING	977.02	2,000.00	2,000.00	381.25	2,000	0%
10-450-552 MICROFILM EXPENSE	-	-	-	-	-	0%
10-450-553 MISCELLANEOUS	164.17	200.00	200.00	93.40	200	0%
10-450-560 POSTAGE	354.08	2,250.00	2,250.00	210.04	2,250	0%
10-450-590 SUPPLIES - OFFICE	5,015.48	3,800.00	3,800.00	1,687.66	3,800	0%
10-450-599 TRAVEL-HOTEL/MEAL/MILEAGE	191.42	2,500.00	2,500.00	863.86	2,500	0%
10-450-654 CPS/AG COURT EXPENSES	-	-	-	-	-	0%
10-450-801 SALARIES-ELECTED OFFICIAL	56,338.44	57,339.00	57,339.00	26,463.96	60,339	5%
10-450-803 SALARIES - CLERICAL	59,347.13	74,016.00	74,016.00	25,957.92	80,016	8%
10-450-813 SALARIES - PART TIME	-	-	-	-	-	0%
10-450-820 LONGEVITY	6,788.76	6,680.00	6,680.00	3,083.16	7,160	7%
10-450-821 SALARY SUPPLEMENT	-	-	-	-	-	0%
10-450-822 OVERTIME	-	-	-	-	-	0%
TOTAL DISTRICT ATTORNEY	189,100	211,989	211,989	86,554	225,387	6%

LEON COUNTY, TEXAS
FY 25 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
GENERAL FUNDS

JUDICIAL		FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
(461) JUSTICE OF THE PEACE PCT #1							
10-461-201	SOCIAL SECURITY TAXES	7,450	7,573	7,573	3,733	8,083	7%
10-461-203	WORKERS COMPENSATION	176	350	350	74	350	0%
10-461-204	UNEMPLOYMENT INSURANCE	49	66	66	15	74	12%
10-461-205	RETIREMENT	7,008	4,738	4,738	3,063	5,657	19%
10-461-206	GROUP HOSPITAL INSURANCE	16,951	17,322	17,322	8,661	18,195	5%
10-461-207	GUARDIAN INSURANCE	802	802	802	401	897	12%
10-461-505	CAPITAL OUTLAY - LEASES	6,445	-	-	-	-	0%
10-461-509	COMMUNICATIONS	-	3,300	3,300	1,260	3,300	0%
10-461-515	COPIER RENTAL	-	1,800	1,800	720	1,800	0%
10-461-532	DATA PROCESSING	-	13,489	13,489	7,590	7,500	-44%
10-461-530	EDUCATION & TRAINING	735	1,000	1,000	296	1,000	0%
10-461-553	MISCELLANEOUS	-	800	800	-	4,750	494%
10-461-555	CABLE	345	450	450	166	450	0%
10-461-560	POSTAGE	452	850	850	81	850	0%
10-461-565	PROF SRVCS - INTERPRETER	-	100	100	-	100	0%
10-461-590	SUPPLIES - OFFICE	1,320	1,920	1,920	516	1,920	0%
10-461-599	TRAVEL-HOTEL/MEAL/MILEAGE	1,611	2,000	2,000	165	2,000	0%
10-461-600	TRAVEL-MONTHLY ALLOWANCE	5,000	5,000	5,000	2,083	5,000	0%
10-461-601	UTILITIES	2,288	1,800	1,800	910	1,800	0%
10-461-801	SALARIES-ELECTED OFFICIAL	56,338	57,339	57,339	26,464	60,339	5%
10-461-803	SALARIES - CLERICAL	34,675	35,675	35,675	16,465	38,675	8%
10-461-820	LONGEVITY	2,538	980	980	452	1,640	67%
10-461-821	SALARY SUPPLEMENT	-	-	-	-	-	0%
10-461-822	OVERTIME	-	-	-	-	-	0%
	TOTAL JUSTICE OF THE PEACE PCT #1	144,183	157,354	157,354	73,113	164,380	4%

LEON COUNTY, TEXAS
FY 25 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
GENERAL FUNDS

JUDICIAL	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
(462) JUSTICE OF THE PEACE PCT #2						
10-462-201 SOCIAL SECURITY TAXES	9,734	11,459	11,459	4,530	12,213	7%
10-462-203 WORKERS COMPENSATION	265	450	450	110	450	0%
10-462-204 UNEMPLOYMENT INSURANCE	107	205	205	33	229	12%
10-462-205 RETIREMENT	10,313	7,297	7,297	4,700	8,691	19%
10-462-206 GROUP HOSPITAL INSURANCE	21,906	25,982	25,982	12,991	27,292	5%
10-462-207 GUARDIAN INSURANCE	1,022	1,203	1,203	601	1,346	12%
10-462-509 COMMUNICATIONS	-	3,300	3,300	529	3,780	15%
10-462-515 COPIER RENTAL	-	1,800	1,800	723	1,800	0%
10-462-523 DATA PROCESSING	-	13,314	13,314	7,384	7,500	-44%
10-462-530 EDUCATION & TRAINING	702	1,350	1,350	432	1,350	0%
10-462-553 MISCELLANEOUS	201	250	250	142	250	0%
10-462-560 POSTAGE	485	850	850	116	850	0%
10-462-565 PROF SRVCS - INTERPRETER	-	150	150	-	150	0%
10-462-590 SUPPLIES - OFFICE	1,720	2,000	2,000	291	2,000	0%
10-462-599 TRAVEL-HOTEL/MEAL/MILEAGE	1,697	2,650	2,650	882	2,650	0%
10-462-600 TRAVEL-MONTHLY ALLOWANCE	5,000	5,000	5,000	2,083	5,000	0%
10-462-801 SALARIES-ELECTED OFFICIAL	55,293	57,339	57,339	26,464	60,339	5%
10-462-803 SALARIES - CLERICAL	70,179	75,722	75,722	34,699	81,722	8%
10-462-820 LONGEVITY	12,261	11,720	11,720	5,409	12,580	7%
10-462-821 SALARY SUPPLEMENT	-	-	-	-	-	0%
10-462-822 OVERTIME	-	-	-	-	-	0%
TOTAL JUSTICE OF THE PEACE PCT #2	190,885	222,041	222,041	102,120	230,192	4%

LEON COUNTY, TEXAS
FY 25 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
GENERAL FUNDS

JUDICIAL		FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
(464) JUSTICE OF THE PEACE PCT #4							
10-464-201	SOCIAL SECURITY TAXES	5,578	7,754	7,754	3,542	8,250	6%
10-464-203	WORKERS COMPENSATION	176	250	250	74	250	0%
10-464-204	UNEMPLOYMENT INSURANCE	14	59	59	10	66	12%
10-464-205	RETIREMENT	5,202	4,706	4,706	2,902	5,780	23%
10-464-206	GROUP HOSPITAL INSURANCE	8,475	17,322	17,322	8,300	18,195	5%
10-464-207	GUARDIAN INSURANCE	336	802	802	253	897	12%
10-464-509	COMMUNICATIONS	1,740	8,000	8,000	3,305	8,000	0%
10-464-523	DATA PROCESSING	-	13,974	13,974	7,034	7,500	-46%
10-464-530	EDUCATION & TRAINING	53	1,500	1,500	88	1,500	0%
10-464-553	MISCELLANEOUS	211	200	200	-	3,300	1550%
10-464-560	POSTAGE	107	1,000	1,000	116	1,000	0%
10-464-565	PROF SRVCS - INTERPRETER	-	100	100	-	100	0%
10-464-590	SUPPLIES - OFFICE	1,357	1,500	1,500	160	1,500	0%
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	2,083	5,000	0%
10-464-801	SALARIES-ELECTED OFFICIAL	56,338	57,339	57,339	26,464	60,339	5%
10-464-803	SALARIES - CLERICAL	-	35,500	35,500	13,740	38,500	8%
10-464-813	SALARIES-PART TIME CLERICAL	10,104	-	-	-	-	0%
10-464-820	LONGEVITY	3,280	3,520	3,520	1,625	4,000	14%
10-464-821	SALARY SUPPLEMENT	-	-	-	-	-	0%
10-464-822	OVERTIME	-	-	-	-	-	0%
TOTAL JUSTICE OF THE PEACE PCT #4		97,972	159,526	159,526	69,693	165,177	4%

LEON COUNTY, TEXAS
FY 25 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
GENERAL FUNDS

LEGAL	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
(475) COUNTY ATTORNEY						
10-475-201	SOCIAL SECURITY TAXES	12,591	12,911	12,911	6,383	13,406 4%
10-475-203	WORKERS COMPENSATION	134	250	250	96	250 0%
10-475-204	UNEMPLOYMENT INSURANCE	71	72	72	19	80 11%
10-475-205	RETIREMENT	12,436	8,506	8,506	5,512	9,849 16%
10-475-206	GROUP HOSPITAL INSURANCE	16,951	17,322	17,322	8,661	18,194 5%
10-475-207	GUARDIAN INSURANCE	802	802	802	401	897 12%
10-475-505	CAPITAL OUTLAY - LEASES	12,107	-	-	-	- 0%
10-475-509	COMMUNICATIONS	1,824	2,200	2,200	775	2,200 0%
10-475-515	COPIER RENTAL	3,017	4,000	4,000	1,353	4,000 0%
10-475-523	DATA PROCESSING	45,644	46,344	46,344	37,374	46,344 0%
10-475-530	EDUCATION AND TRAINING	1,398	1,250	1,337	1,294	1,250 0%
10-475-553	MISCELLANEOUS	185	300	300	179	300 0%
10-475-560	POSTAGE	314	750	663	157	750 0%
10-475-590	SUPPLIES - OFFICE	1,493	1,500	1,500	676	1,500 0%
10-475-599	TRAVEL-HOTEL/MEAL/MILEAGE	1,177	2,000	2,000	262	2,000 0%
10-475-801	SALARIES-ELECTED OFFICIAL	56,338	57,339	57,339	26,464	60,339 5%
10-475-803	SALARIES - CLERICAL	37,388	38,388	38,388	17,717	41,388 8%
10-475-812	SALARIES-STATE SUPPLEMENT	2,560	70,000	70,000	32,308	70,000 0%
10-475-820	LONGEVITY	-	3,040	3,040	1,403	3,520 16%
10-475-821	SALARY SUPPLEMENT	-	-	-	-	- 0%
10-475-822	OVERTIME	-	-	-	-	- 0%
	TOTAL COUNTY ATTORNEY	276,428	266,974	266,974	141,033	276,267 3%

LEON COUNTY, TEXAS
FY 25 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
GENERAL FUNDS

GENERAL GOVERNMENT	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
(495) COUNTY AUDITOR						
10-495-201 SOCIAL SECURITY TAXES	13,922	17,409	17,409	7,896	16,349	-6%
10-495-203 WORKERS COMPENSATION	353	600	600	147	500	-17%
10-495-204 UNEMPLOYMENT INSURANCE	261	410	410	79	403	-2%
10-495-205 RETIREMENT	13,906	11,469	11,469	6,909	12,011	5%
10-495-206 GROUP HOSPITAL INSURANCE	25,963	34,643	34,643	17,682	36,389	5%
10-495-207 GUARDIAN INSURANCE	1,162	1,603	1,603	777	1,795	12%
10-495-509 COMMUNICATIONS	3,086	4,210	4,210	963	4,210	0%
10-495-515 COPIER RENTAL	2,460	2,550	2,550	987	2,550	0%
10-495-523 DATA PROCESSING	24,724	28,634	37,886	30,540	28,634	0%
10-495-530 EDUCATION & TRAINING	4,147	7,300	7,300	3,628	7,300	0%
10-495-553 MISCELLANEOUS	2,906	3,650	3,600	1,443	6,650	82%
10-495-560 POSTAGE	49	200	250	80	200	0%
10-495-590 SUPPLIES - OFFICE	2,873	2,880	2,880	847	2,880	0%
10-495-599 TRAVEL-HOTEL/MEAL/MILEAGE	2,037	5,500	5,500	1,774	5,500	0%
10-495-802 SALARIES - APPOINTED	71,064	73,024	73,024	33,703	76,024	4%
10-495-807 SALARIES - ADMINISTRATIVE	107,832	152,132	152,132	62,420	131,823	-13%
10-495-813 SALARIES PART-TIME	2,235	-	-	-	-	0%
10-495-820 LONGEVITY	6,400	6,880	6,880	3,175	5,860	-15%
10-495-821 SALARY SUPPLEMENT	-	-	-	-	-	0%
10-495-822 OVERTIME	168	-	-	-	-	0%
TOTAL COUNTY AUDITOR	285,548	353,094	362,346	173,052	339,078	-4%

LEON COUNTY, TEXAS
FY 25 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
GENERAL FUNDS

GENERAL GOVERNMENT	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
(497) COUNTY TREASURER						
10-497-201 SOCIAL SECURITY TAXES	7,873	7,718	7,718	3,947	10,299	33%
10-497-203 WORKERS COMPENSATION	265	400	400	110	400	0%
10-497-204 UNEMPLOYMENT INSURANCE	80	116	116	24	132	14%
10-497-205 RETIREMENT	8,770	5,085	5,085	3,892	7,566	49%
10-497-206 GROUP HOSPITAL INSURANCE	16,247	17,322	17,322	8,661	18,194	5%
10-497-207 GUARDIAN INSURANCE	768	802	802	401	898	12%
10-497-509 COMMUNICATIONS	1,970	2,050	2,050	819	2,050	0%
10-497-515 COPIER RENTAL	733	740	740	305	740	0%
10-497-523 DATA PROCESSING	22,778	27,294	25,042	21,541	27,294	0%
10-497-530 EDUCATION & TRAINING	748	725	725	375	725	0%
10-497-553 MISCELLANEOUS	258	250	550	183	850	240%
10-497-560 POSTAGE	3,957	5,500	5,420	151	5,500	0%
10-497-590 SUPPLIES - OFFICE	5,852	3,800	3,500	715	5,000	32%
10-497-599 TRAVEL-HOTEL/MEAL/MILEAGE	388	850	930	74	1,400	65%
10-497-655 HUMAN RESOURCES	3,376	4,600	4,600	2,381	4,900	7%
10-497-801 SALARIES-ELECTED OFFICIAL	56,338	57,339	57,339	26,464	60,339	5%
10-497-803 SALARIES - CLERICAL	35,406	39,985	39,985	15,376	42,985	8%
10-497-813 SALARIES - PART TIME	21,588	28,000	28,000	11,794	30,000	7%
10-497-820 LONGEVITY	2,849	3,320	3,320	1,532	3,300	-1%
10-497-821 SALARY SUPPLEMENT	-	-	-	-	-	0%
10-497-822 OVERTIME	15	-	-	-	-	0%
TOTAL COUNTY TREASURER	190,258	205,896	203,644	98,745	222,572	8%

LEON COUNTY, TEXAS
FY 25 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
GENERAL FUNDS

GENERAL GOVERNMENT	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
(499) TAX ASSESSOR-COLLECTOR						
10-499-201 SOCIAL SECURITY TAXES	15,686	17,299	17,299	7,260	18,300	6%
10-499-203 WORKERS COMPENSATION	529	850	850	221	850	0%
10-499-204 UNEMPLOYMENT INSURANCE	228	227	227	62	113	-50%
10-499-205 RETIREMENT	16,652	11,397	11,397	7,029	13,444	18%
10-499-206 GROUP HOSPITAL INSURANCE	33,928	43,303	43,303	18,765	45,486	5%
10-499-207 GUARDIAN INSURANCE	1,603	2,004	2,004	868	2,244	12%
10-499-509 COMMUNICATIONS	1,538	1,500	1,500	1,547	1,500	0%
10-499-515 COPIER RENTAL	2,832	2,900	2,900	1,180	2,900	0%
10-499-530 EDUCATION AND TRAINING	619	800	731	400	1,400	75%
10-499-553 MISCELLANEOUS	-	1,500	388	388	-	-100%
10-499-560 POSTAGE	1,357	2,500	5,577	4,798	12,000	380%
10-499-565 PROFESSIONAL SERVICES	67,771	85,000	88,643	55,968	92,500	9%
10-499-590 SUPPLIES - OFFICE	3,999	3,000	4,104	1,973	4,000	33%
10-499-599 TRAVEL-HOTEL/MEAL/MILEAGE	2,378	2,000	2,000	734	2,500	25%
10-499-801 SALARIES-ELECTED OFFICIAL	56,338	57,339	57,339	26,464	60,339	5%
10-499-803 SALARIES - CLERICAL	143,600	144,980	144,980	62,789	156,980	8%
10-499-813 SALARIES - PART TIME	18,684	21,112	21,112	9,086	21,112	0%
10-499-820 LONGEVITY	4,548	2,700	2,700	1,246	780	-71%
10-499-822 OVERTIME	-	-	-	-	-	0%
TOTAL TAX ASSESSOR-COLLECTOR	372,292	400,411	407,054	200,777	436,448	9%

LEON COUNTY, TEXAS
FY 25 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
GENERAL FUNDS

GENERAL GOVERNMENT	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
(510) COUNTY COURTHOUSE & BUILDINGS						
10-510-201 SOCIAL SECURITY TAXES	5,743	6,351	6,351	3,148	6,852	8%
10-510-203 WORKERS COMPENSATION	2,408	3,300	3,300	968	3,300	0%
10-510-204 UNEMPLOYMENT INSURANCE	105	150	150	33	168	12%
10-510-205 RETIREMENT	5,636	4,185	4,185	2,702	5,033	20%
10-510-206 GROUP HOSPITAL INSURANCE	14,135	17,322	17,322	8,661	18,194	5%
10-510-207 GUARDIAN INSURANCE	665	802	802	368	897	12%
10-510-504 CAPITAL OUTLAY	-	-	-	-	-	0%
10-510-506 CAPITAL OUTLAY - LAND	-	70,000	70,000	-	70,000	0%
10-510-509 COMMUNICATIONS	1,346	1,500	1,500	626	1,500	0%
10-510-510 CMPTR SPPRT/SPPLS/LIC/SFTWRE	4,191	8,260	8,260	5,407	10,500	27%
10-510-523 DATA PROCESSING	220,153	275,000	268,000	116,511	275,000	0%
10-510-536 GAS, OIL & GREASE	3,278	3,000	5,600	1,032	3,000	0%
10-510-553 MISCELLANEOUS	571	200	700	451	1,400	600%
10-510-569 REPAIRS & MAINTENANCE - C/H & BLDGS	79,071	65,000	65,000	23,797	65,000	0%
10-510-571 REPAIRS & MAINT - EQUIP	1,431	250	250	3	250	0%
10-510-573 REPAIRS & MAINT.- GROUND	3,473	2,500	14,500	8,503	5,000	100%
10-510-575 REPAIRS & MAINT - VEH	105	250	2,250	1,122	1,000	300%
10-510-601 UTILITIES	74,980	70,000	70,000	36,573	75,000	7%
10-510-811 SALARIES	72,863	81,142	81,142	37,441	87,142	7%
10-510-820 LONGEVITY	1,790	1,880	1,880	868	2,420	29%
10-510-821 SALARY SUPPLEMENT	-	-	-	-	-	0%
10-510-822 OVERTIME	988	1,880	1,880	-	-	-100%
TOTAL CO. COURTHOUSE & BUILDINGS	492,933	612,972	623,072	248,215	631,656	3%

LEON COUNTY, TEXAS
FY 25 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
GENERAL FUNDS

		FYE 23	FYE 24	FYE 24	FYE 24	FYE 25	%
		ACTUAL	ADOPTED	AMENDED	6 MO	ADOPTED	INC/DEC
PUBLIC SAFETY		12 MONTH	BUDGET	BUDGET	EXPERIENCE	BUDGET	2024-2025
(512) JAIL							
10-512-201	SOCIAL SECURITY TAXES	146,818	42,884	42,884	18,868	47,482	11%
10-512-203	WORKERS COMPENSATION	41,237	10,000	10,000	6,931	10,000	0%
10-512-204	UNEMPLOYMENT INSURANCE	2,616	965	965	147	1,095	13%
10-512-205	RETIREMENT	145,457	28,253	28,253	16,971	34,039	20%
10-512-206	GROUP HOSPITAL INSURANCE	284,320	103,928	103,928	36,515	109,166	5%
10-512-207	GUARDIAN INSURANCE	14,125	4,808	4,808	1,811	5,384	12%
10-512-504	CAPITAL OUTLAY	77,570	-	54,640	54,640	1,300	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	46,000	21,000	5,054	46,000	0%
10-512-510	CMPTX SPRT/SPPLS/LIC/SFTWRE	91,099	106,500	36,500	19,311	106,500	0%
10-512-512	K9 EXPENDITURES	-	-	-	-	-	0%
10-512-515	COPIER RENTAL	8,244	9,200	5,200	1,682	9,200	0%
10-512-530	EDUCATION & TRAINING	-	-	-	-	-	0%
10-512-534	FOOD	179,895	120,000	120,000	80,545	120,000	0%
10-512-536	GAS, OIL & GREASE	118,021	190,000	12,000	3,451	10,000	-95%
10-512-544	INMATE HEALTH CARE	124,667	133,900	133,900	48,586	133,900	0%
10-512-549	(LEOSE)EDUCATION/TRAINING	11,154	7,000	2,000	150	7,000	0%
10-512-550	NEW HIRE/EMPL EXAMS	2,931	2,500	2,500	741	2,500	0%
10-512-551	VICTIM EXAMS - SEE FUND 10-515	-	-	-	-	-	0%
10-512-553	MISCELLANEOUS	8,880	-	-	-	-	0%
10-512-560	POSTAGE	1,135	750	750	79	170	-77%
10-512-564	PRISONER TRANSPORT	-	4,000	4,000	-	4,000	0%
10-512-570	REPAIRS & MAINT-BUILDINGS	50,542	18,000	14,300	11,034	24,000	33%
10-512-571	REPAIRS & MAINT-EQUIPMENT	846	6,500	3,200	1,233	5,000	-23%
10-512-573	REPAIRS & MAINT-GROUNDS	741	4,200	2,700	495	5,700	36%
10-512-575	REPAIRS & MAINT-VEHICLES	34,127	5,000	2,500	140	5,000	0%
10-512-578	VEHICLE TOWING	-	-	-	-	-	0%
10-512-584	STAFF UNIFORMS	3,765	3,500	2,000	-	3,500	0%
10-512-585	SUPPLIES - INMATE	5,465	5,500	5,500	3,034	5,500	0%
10-512-586	SUPPLIES - JAIL	27,283	13,000	13,000	5,938	13,000	0%
10-512-588	SUPPLIES - KITCHEN	17,269	5,000	5,000	4,716	5,000	0%
10-512-590	SUPPLIES - OFFICE	13,418	2,000	2,000	1,026	2,000	0%
10-512-591	SUPPLIES - PATROL - SEE FUND 10-515	2,290	-	-	-	-	0%
10-512-595	TIRES & TUBES	16,575	2,000	2,000	-	5,000	150%
10-512-599	TRAVEL-HOTEL/MEAL/MILEAGE	10,165	3,500	1,799	-	3,500	0%
10-512-600	TRAVEL - MONTHLY ALLOWANCE - SEE FUI	14,400	-	-	-	-	0%
10-512-601	UTILITIES	61,980	31,000	31,000	25,556	65,000	110%
10-512-644	ESTRAY EXPENSE - SEE FUND 10-515	19,234	-	-	-	-	0%
10-512-657	OUT-OF-CNTY HOUSING (INMATES)	51,389	90,000	90,000	11,480	90,000	0%
10-512-801	SALARIES-ELECTED OFFICIAL -SEE FUND 10	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 10-51	313,667	-	-	-	-	0%
10-512-809	SALARIES - INVESTIGATORS - SEE FUND 10-	219,458	-	-	-	-	0%
10-512-810	SALARIES - JAILERS	321,511	493,653	493,653	162,296	526,653	7%
10-512-811	SALARIES - P/T JAILERS	16,908	33,000	33,000	3,454	49,500	50%
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	5,320	5,320	4,330	6,520	23%
10-512-823	CERTIFICATION PAY	-	3,600	3,600	-	-	-100%
10-512-822	OVERTIME	69,645	25,000	25,000	18,740	40,000	60%
	TOTAL JUSTICE CENTER - JAIL	3,930,118	1,560,461	1,318,900	548,952	1,502,609	-4%

LEON COUNTY, TEXAS
FY 25 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
GENERAL FUNDS

		FYE 23	FYE 24	FYE 24	FYE 24	FYE 25	%
		ACTUAL	ADOPTED	AMENDED	6 MO	ADOPTED	INC/DEC
PUBLIC SAFETY		12 MONTH	BUDGET	BUDGET	EXPERIENCE	BUDGET	2024-2025
(515) SHERIFF'S OFFICE							
10-515-201	SOCIAL SECURITY TAXES	-	144,163	144,163	57,740	151,720	5%
10-515-203	WORKERS COMPENSATION	-	30,000	30,000	10,924	30,000	0%
10-515-204	UNEMPLOYMENT INSURANCE	-	3,330	3,330	640	3,575	7%
10-515-205	RETIREMENT	-	94,252	94,252	49,520	110,651	17%
10-515-206	GROUP HOSPITAL INSURANCE	-	303,123	303,123	123,604	318,402	5%
10-515-207	GUARDIAN INSURANCE	-	14,024	14,024	5,697	15,704	12%
10-515-504	CAPITAL OUTLAY	-	43,680	62,340	21,962	43,680	0%
10-515-506	CAPITAL OUTLAY LEASE (INTEREST)	-	-	218,510	81,319	218,510	100%
10-515-508	CAPITAL OUTLAY LEASE (PRINCIPAL)	-	352,000	133,490	12,620	133,490	-62%
10-515-509	COMMUNICATIONS	-	-	25,000	23,413	25,000	100%
10-515-510	CMPTN SPPRT/SPPLS/LIC/SFTWRE	-	-	70,000	28,904	7,000	100%
10-515-512	K9 EXPENDITURES	-	650	650	463	650	0%
10-515-515	COPIER RENTAL	-	-	4,000	1,953	4,500	100%
10-515-536	GAS, OIL & GREASE	-	-	155,000	44,554	120,000	100%
10-515-549	(LEOSE)EDUCATION/TRAINING	-	6,500	11,500	5,897	15,000	131%
10-515-550	NEW HIRE/EMPL EXAMS	-	2,500	2,500	375	2,500	0%
10-515-551	VICTIM EXAMS	-	1,500	1,500	-	1,500	0%
10-515-553	MISCELLANEOUS	-	5,000	2,000	1,374	1,500	-70%
10-515-560	POSTAGE	-	750	750	532	2,000	167%
10-515-570	REPAIRS & MAINT-BUILDINGS	-	-	6,000	3,529	8,000	100%
10-515-571	REPAIRS & MAINT-EQUIPMENT	-	-	1,100	-	1,100	100%
10-515-573	REPAIRS & MAINT-GROUNDS	-	-	1,500	34	1,500	100%
10-515-575	REPAIRS & MAINT-VEHICLES	-	30,000	29,400	8,592	30,000	0%
10-515-578	VEHICLE TOWING	-	1,500	1,500	-	1,500	0%
10-515-584	STAFF UNIFORMS	-	3,500	5,000	2,172	10,000	186%
10-515-590	SUPPLIES - OFFICE	-	9,000	12,100	6,381	12,100	34%
10-515-591	SUPPLIES - PATROL	-	4,000	4,000	382	4,000	0%
10-515-595	TIRES & TUBES	-	13,000	13,000	9,021	20,000	54%
10-515-599	TRAVEL-HOTEL/MEAL/MILEAGE	-	-	4,702	2,193	4,702	100%
10-515-600	TRAVEL - MONTHLY ALLOWANCE	-	14,400	14,400	6,000	14,400	0%
10-515-601	UTILITIES	-	31,000	31,000	6,376	13,500	-56%
10-515-644	ESTRAY EXPENSE	-	-	32,990	22,555	45,000	100%
10-515-801	SALARIES-ELECTED OFFICIAL	-	57,339	57,339	26,464	60,339	5%
10-515-803	SALARIES - CLERICAL	-	87,328	87,328	39,466	93,328	7%
10-515-805	SALARIES - DEPUTIES	-	736,700	736,700	301,900	778,700	6%
10-515-806	SALARIES - DISPATCHERS	-	372,000	372,000	142,375	394,000	6%
10-515-809	SALARIES - INVESTIGATORS	-	313,999	313,999	142,615	331,999	6%
10-515-813	SALARIES - PART TIME - DEPUTY	-	30,000	30,000	4,475	30,000	0%
10-515-814	SALARIES - PART TIME - DISPATCHER	-	35,000	35,000	608	17,500	-50%
10-515-816	SALARIES - CHIEF DEPUTY	-	52,614	52,614	24,283	55,614	6%
10-515-818	SALARIES - CIVIL PROCESSOR	-	49,117	49,117	22,669	52,117	6%
10-515-820	LONGEVITY	-	49,680	49,680	21,018	58,280	17%
10-515-823	CERTIFICATION PAY	-	-	-	-	-	0%
10-515-822	OVERTIME	-	35,000	35,000	33,284	100,000	186%
TOTAL SHERIFF'S OFFICE		-	2,926,649	3,251,600	1,297,883	3,343,061	14%

LEON COUNTY, TEXAS
 FY 25 BUDGET
 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
 GENERAL FUNDS

		FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
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 25 BUDGET
 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
 GENERAL FUNDS

		FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
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 25 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
GENERAL FUNDS**

	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
PUBLIC SAFETY						
(550) CONSTABLE #1 (PREVIOUSLY "CONSTABLES")						
10-550-201 SOCIAL SECURITY TAXES	911	1,066	1,066	501	1,084	2%
10-550-203 WORKERS COMPENSATION	1,017	1,200	1,200	454	1,200	0%
10-550-205 RETIREMENT	938	702	702	447	965	37%
10-550-206 GROUP HOSPITAL INSURANCE	8,475	8,661	8,661	4,330	9,097	5%
10-550-207 GUARDIAN INSURANCE	390	402	402	168	449	12%
10-550-504 CAPITAL OUTLAY	-	-	-	-	-	0%
10-552-506 CAPITAL OUTLAY LEASE (INTEREST)	-	-	-	-	-	0%
10-552-508 CAPITAL OUTLAY LEASE (PRINCIPAL)	-	-	-	-	18,000	100%
10-550-509 COMMUNICATIONS	900	1,000	1,000	387	1,000	0%
10-512-510 CMPTR SPPRT/SPPLS/LIC/SFTWRE	-	-	-	-	-	0%
10-550-530 EDUCATION AND TRAINING	130	300	300	-	300	0%
10-550-536 GAS, OIL & GREASE	1,146	2,800	2,800	533	2,800	0%
10-550-553 MISCELLANEOUS	-	-	-	-	-	0%
10-550-560 POSTAGE	-	125	125	26	125	0%
10-550-575 REPAIRS & MAINT - VEHICLE	665	1,000	4,200	3,935	1,000	0%
10-550-590 SUPPLIES-OFFICE	158	250	250	-	250	0%
10-550-599 TRAVEL-HOTEL/MEAL/MILEAGE	138	1,000	1,000	-	1,000	0%
10-550-600 TRAVEL-MONTHLY ALLOWANCE	-	-	-	-	-	0%
10-550-801 SALARIES-ELECTED OFFICIAL	12,263	13,263	13,263	6,121	16,263	23%
10-550-820 LONGEVITY	420	660	660	305	900	36%
TOTAL CONSTABLE #1	27,551	32,429	35,629	17,207	54,433	68%

**LEON COUNTY, TEXAS
FY 25 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
GENERAL FUNDS**

	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
PUBLIC SAFETY (552) CONSTABLE #2						
10-552-201 SOCIAL SECURITY TAXES	1,502	1,639	1,639	819	2,678	63%
10-552-203 WORKERS COMPENSATION	1,017	1,200	1,200	454	1,200	0%
10-552-205 RETIREMENT	1,447	1,095	1,095	691	1,964	79%
10-552-206 GROUP HOSPITAL INSURANCE	8,475	8,661	8,661	4,330	8,928	3%
10-552-207 GUARDIAN INSURANCE	345	402	402	168	449	12%
10-552-504 CAPITAL OUTLAY	-	-	-	-	10,000	0%
10-552-506 CAPITAL OUTLAY LEASE (INTEREST)	-	-	-	-	-	0%
10-552-508 CAPITAL OUTLAY LEASE (PRINCIPAL)	-	-	-	-	18,000	100%
10-552-509 COMMUNICATIONS	-	-	-	-	850	100%
10-512-510 CMPTR SPPRT/SPPLS/LIC/SFTWRE	-	-	-	-	-	0%
10-552-530 EDUCATION AND TRAINING	-	-	-	-	1,000	0%
10-550-536 GAS, OIL & GREASE	-	-	-	-	2,000	100%
10-552-553 MISCELLANEOUS	-	-	-	-	8,400	0%
10-552-560 POSTAGE	-	-	-	-	250	0%
10-550-575 REPAIRS & MAINT - VEHICLE	-	-	-	-	1,500	100%
10-552-590 OFFICE SUPPLIES	-	-	-	-	1,000	0%
10-552-600 TRAVEL-MONTHLY ALLOWANCE	300	300	300	125	75	-75%
10-552-801 SALARIES-ELECTED OFFICIAL	12,263	13,263	13,263	6,121	32,191	143%
10-552-820 LONGEVITY	7,200	8,160	8,160	3,766	2,262	-72%
TOTAL CONSTABLE #2	32,549	34,720	34,720	16,475	92,747	167%

LEON COUNTY, TEXAS
 FY 25 BUDGET
 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
 GENERAL FUNDS

PUBLIC SAFETY		FYE 23 ADOPTED BUDGET	FYE 23 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	FYE 24 ADOPTED BUDGET	% INC/DEC 2024-2025
(554) CONSTABLE #4							
10-554-201	SOCIAL SECURITY TAXES	964	1,121	1,121	533	1,362	21%
10-554-203	WORKERS COMPENSATION	1,017	1,200	1,200	454	1,200	0%
10-554-205	RETIREMENT	992	723	723	471	988	37%
10-554-206	GROUP HOSPITAL INSURANCE	8,475	8,661	8,661	4,330	9,097	5%
10-554-207	GUARDIAN INSURANCE	401	401	401	200	449	12%
10-554-504	CAPITAL OUTLAY	-	-	-	-	-	0%
10-554-509	COMMUNICATIONS	900	650	650	387	650	0%
10-554-530	EDUCATION AND TRAINING	-	1,000	1,000	-	1,000	0%
10-554-536	GAS, OIL & GREASE	-	-	-	-	-	0%
10-554-560	POSTAGE	-	-	-	-	-	0%
10-554-575	REPAIRS & MAINTENANCE - VEHICLE	-	-	-	-	-	0%
10-554-590	OFFICE SUPPLIES	-	-	-	-	-	0%
10-554-600	TRAVEL-MONTHLY ALLOWANCE	-	-	-	-	-	0%
10-554-801	SALARIES-ELECTED OFFICIAL	12,263	13,263	13,263	6,121	16,263	23%
10-554-820	LONGEVITY	1,140	1,380	1,380	640	1,620	17%
TOTAL CONSTABLE #4		26,153	28,399	28,399	13,137	32,629	15%

LEON COUNTY, TEXAS
 FY 25 BUDGET
 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
 GENERAL FUNDS

PUBLIC SAFETY		FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
(565) HIGHWAY PATROL							
10-565-201	SOCIAL SECURITY TAXES	3,152	3,455	3,455	1,612	3,703	7%
10-565-203	WORKERS COMPENSATION	88	150	150	37	150	0%
10-565-204	UNEMPLOYMENT INSURANCE	61	82	82	18	91	11%
10-565-205	RETIREMENT	3,279	2,277	2,277	1,471	2,720	19%
10-565-206	GROUP HOSPITAL INSURANCE	8,475	8,661	8,661	4,330	9,097	5%
10-565-207	GUARDIAN INSURANCE	401	402	402	200	449	12%
10-565-509	COMMUNICATIONS	2,250	1,740	1,740	887	1,740	0%
10-565-510	CMPTR SPRT/SPPLS/LIC/SFTWRE	1,000	1,200	1,200	600	1,200	0%
10-565-553	MISCELLANEOUS	1,223	1,300	1,300	645	1,300	0%
10-565-560	POSTAGE	77	85	85	68	85	0%
10-565-590	SUPPLIES - OFFICE	1,164	1,275	1,275	150	1,275	0%
10-565-601	UTILITIES	1,226	1,000	1,000	455	1,000	0%
10-565-803	SALARIES - CLERICAL	38,681	39,682	39,682	18,314	42,682	8%
10-565-820	LONGEVITY	5,240	5,480	5,480	2,529	5,720	4%
10-565-822	OVERTIME	-	-	-	-	-	0%
	TOTAL HIGHWAY PATROL	66,317	66,789	66,789	31,317	71,212	7%

**LEON COUNTY, TEXAS
FY 25 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
GENERAL FUNDS**

PUBLIC SAFETY	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
(566) LICENSE & WEIGHT (DPS)						
10-566-201 SOCIAL SECURITY TAXES	2,790	2,903	2,903	1,439	3,151	9%
10-566-203 WORKERS COMPENSATION	88	150	150	37	150	0%
10-566-204 UNEMPLOYMENT INSURANCE	51	69	69	15	76	10%
10-566-205 RETIREMENT	2,739	1,913	1,913	1,234	2,315	21%
10-566-206 GROUP HOSPITAL INSURANCE	8,475	8,661	8,661	4,330	9,097	5%
10-566-207 GUARDIAN INSURANCE	186	402	402	93	449	12%
10-566-504 CAPITAL OUTLAY	-	-	-	-	-	0%
10-566-509 COMMUNICATIONS	-	800	790	400	800	0%
10-566-514 CONTRACTED SERVICES	1,671	2,000	2,000	-	2,000	0%
10-566-553 MISCELLANEOUS	-	-	-	-	-	0%
10-566-555 CABLE	692	600	600	333	600	0%
10-566-560 POSTAGE	75	72	82	81	72	0%
10-566-572 REPAIRS & MAINT-DPS WEIGH STATION	4,653	1,905	1,905	1,138	1,905	0%
10-566-590 SUPPLIES - OFFICE	469	880	880	189	880	0%
10-566-601 UTILITIES	2,673	3,000	3,000	1,143	3,000	0%
10-566-803 SALARIES - CLERICAL	35,550	36,550	36,550	16,869	39,550	8%
10-566-820 LONGEVITY	1,160	1,400	1,400	646	1,640	17%
10-566-822 OVERTIME	-	-	-	-	-	0%
	-	-	-	-	-	
TOTAL LICENSE & WEIGHT (DPS)	61,272	61,305	61,305	27,947	65,685	7%

LEON COUNTY, TEXAS
 FY 25 BUDGET
 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
 GENERAL FUNDS

PUBLIC SAFETY		FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
(567) TEXAS RANGER							
10-567-509	COMMUNICATIONS	-	100	100	-	70	-30%
10-567-553	MISCELLANEOUS	2,041	1,000	250	35	250	-75%
10-567-555	CABLE	767	840	840	481	840	0%
10-567-560	POSTAGE	123	102	102	76	132	29%
10-567-590	SUPPLIES	3,131	4,158	4,908	4,206	4,908	18%
	TOTAL TEXAS RANGER	6,063	6,200	6,200	4,799	6,200	0%

LEON COUNTY, TEXAS
 FY 25 BUDGET
 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
 GENERAL FUNDS

		FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
PUBLIC WELFARE							
(630) HEALTH & WELFARE							
10-630-541	ADMINISTRATION	17,500	17,500	17,500	8,750	17,500	0%
10-630-542	INDIGENT HEALTH CARE	9,224	50,000	50,000	395	50,000	0%
10-630-543	CIHC FOR INMATES	39,614	50,000	50,000	42,697	50,000	0%
TOTAL HEALTH & WELFARE		66,337	117,500	117,500	51,842	117,500	0%

LEON COUNTY, TEXAS
FY 25 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
GENERAL FUNDS

	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
PUBLIC WELFARE						
(665) TEXAS AGRILIFE EXTENSION SERVICE						
10-665-201	SOCIAL SECURITY TAXES	9,260	9,670	9,670	4,469	10,606 10%
10-665-203	WORKERS COMPENSATION	88	150	150	37	150 0%
10-665-204	UNEMPLOYMENT INSURANCE	170	215	215	50	238 11%
10-665-205	RETIREMENT	2,799	1,953	1,953	1,261	2,191 12%
10-665-206	GROUP HOSPITAL INSURANCE	8,475	8,661	8,661	4,330	9,097 5%
10-665-207	GUARDIAN INSURANCE	401	402	402	200	449 12%
10-665-504	CAPITAL OUTLAY	-	-	-	-	- 0%
10-665-505	CAPITAL OUTLAY - LEASES	17,689	-	-	-	- 0%
10-665-506	CAPITAL OUTLAY - LEASE (PRINCIPAL)	-	11,000	11,000	-	11,000 0%
10-665-508	CAPITAL OUTLAY - LEASE (INTEREST)	-	-	-	-	- 0%
10-665-509	COMMUNICATIONS	2,092	2,200	2,200	797	2,200 0%
10-665-510	CMPTTR SPVRT/SPPLS/LIC/SFTWRE	150	150	1,391	176	150 0%
10-665-515	COPIER RENTAL	6,078	7,440	7,440	1,635	7,440 0%
10-665-528	CONFERENCE TRAVEL-CEA-AG	445	1,250	399	267	1,250 0%
10-665-529	CONFERENCE TRAVEL-CEA-FCS	690	1,250	637	415	2,000 60%
10-665-530	CONFERENCE TRAVEL-4H	1,347	2,500	2,463	687	2,500 0%
10-665-535	EDUCATION & TRAINING	1,011	1,000	1,000	2,900	1,000 0%
10-665-536	GAS, OIL & GREASE	7,181	5,000	5,000	1,030	5,000 0%
10-665-537	IN COUNTY TRAVEL-4-H AGENT	2,473	2,473	2,473	618	2,473 0%
10-665-538	IN COUNTY TRAVEL-CEA-AG	2,473	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 0%
10-665-553	MISCELLANEOUS	4	-	30	-	- 0%
10-665-560	POSTAGE	505	400	630	417	400 0%
10-665-575	REPAIRS & MAINT - VEHICLE	1,302	1,000	1,000	86	1,000 0%
10-665-577	SALARY - CEA-AG	19,991	20,991	20,991	5,248	23,991 14%
10-665-578	SALARY - CEA-FCS	19,991	20,991	20,991	8,746	23,991 14%
10-665-590	SUPPLIES - OFFICE	1,754	2,500	2,500	1,055	2,500 0%
10-665-637	PROGRAMS/PROGRAM MATERIALS	691	1,000	1,000	386	1,500 50%
10-665-803	SALARIES - CLERICAL	35,869	36,869	36,869	17,016	39,869 8%
10-665-814	SALARIES - 4-H AGENT	37,247	38,248	38,248	15,936	41,248 8%
10-665-820	LONGEVITY	1,640	1,880	1,880	868	2,120 13%
10-665-821	SALARY SUPPLEMENT	-	-	-	-	- 0%
10-665-822	OVERTIME	-	-	-	-	- 0%
TOTAL TEXAS AGRILIFE EXT SERVICE		184,289	184,139	184,139	69,662	199,309 8%

**LEON COUNTY, TEXAS
FY 25 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
GENERAL FUNDS**

PUBLIC WELFARE		FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
(901) WASTE DISPOSAL - PCT #1							
10-901-201	SOCIAL SECURITY TAXES	1,635	2,678	2,678	1,184	2,678	0%
10-901-203	WORKERS COMPENSATION	453	700	700	223	700	0%
10-901-204	UNEMPLOYMENT INSURANCE	30	63	63	12	70	11%
10-901-205	RETIREMENT	1,602	1,764	1,764	1,010	1,967	12%
10-901-514	CONTRACTED SERVICES	180	325	325	-	325	0%
10-901-553	MISCELLANEOUS	-	120	120	-	120	0%
10-901-559	PARTS, REPAIRS & MAINT	1,067	4,650	4,650	861	4,650	0%
10-901-596	TRANSPORT CHARGES	95,099	75,500	75,500	39,779	75,500	0%
10-901-601	UTILITIES	598	600	600	233	600	0%
10-901-813	SALARIES - PART TIME	21,444	35,000	35,000	14,588	35,000	0%
TOTAL WASTE DISPOSAL - PCT #1		122,108	121,400	121,400	57,890	121,610	0%

LEON COUNTY, TEXAS
 FY 25 BUDGET
 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
 GENERAL FUNDS

PUBLIC WELFARE	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
(903) WASTE DISPOSAL - PCT #3						
10-903-201 SOCIAL SECURITY TAXES	476	951	951	224	951	0%
10-903-203 WORKERS COMPENSATION	101	250	250	111	250	0%
10-903-204 UNEMPLOYMENT INSURANCE	11	23	23	2	25	9%
10-903-205 RETIREMENT	463	627	627	191	699	11%
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	2,575	-	2,575	0%
10-903-559 PARTS, REPAIRS & MAINT	-	-	-	-	-	0%
10-903-571 REP & MAINT - EQUIPMENT	229	2,575	2,575	-	2,575	0%
10-903-596 TRANSPORT CHARGES	15,152	13,390	13,390	6,594	13,390	0%
10-903-601 UTILITIES	322	550	550	212	550	0%
10-903-813 SALARIES - PART TIME	6,215	12,430	12,430	2,925	12,430	0%
TOTAL WASTE DISPOSAL - PCT #3	23,412	33,371	33,371	10,260	33,445	0%

PUBLIC WELFARE		FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
(904) WASTE DISPOSAL - PCT #4							
10-904-201	SOCIAL SECURITY TAXES	2,896	3,978	3,978	1,793	3,978	0%
10-904-203	WORKERS COMPENSATION	453	500	500	223	500	0%
10-904-204	UNEMPLOYMENT INSURANCE	53	94	94	18	104	11%
10-904-205	RETIREMENT	2,836	2,621	2,621	1,518	2,922	11%
10-904-507	CAPITAL OUTLAY	-	-	-	-	-	0%
10-904-509	COMMUNICATIONS	-	240	240	-	240	0%
10-904-514	CONTRACTED SERVICES	3,830	15,000	15,000	420	15,000	0%
10-904-553	MISCELLANEOUS	1,800	-	-	-	-	0%
10-904-554	MOWING	-	-	-	-	-	0%
10-904-559	PARTS, REPAIRS & MAINT	-	200	200	-	-	-100%
10-904-571	REP & MAINT - EQUIPMENT	4,331	10,000	20,000	12,566	10,200	2%
10-904-596	TRANSPORT CHGS-FLYNN/MARQ	151,443	145,000	135,000	46,251	145,000	0%
10-904-601	UTILITIES	632	900	900	274	900	0%
10-904-813	SALARIES - PART TIME	38,276	52,000	52,000	21,808	52,000	0%
TOTAL WASTE DISPOSAL - PCT #4		206,550	230,533	230,533	84,869	230,844	0%

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

	FYE 22 ACTUAL 12 MONTH	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2024-2025	
ROAD & BRIDGE - ADMINISTRATION								
R&B - PCT 1								
REVENUES								
11-311-352	TRANSFER IN	-	-	-	-	-	0%	
11-311-390	CAPITAL LEASE PROCEEDS	-	-	-	-	-	0%	
	TOTAL REVENUE	-	-	-	-	-	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	-	-	-	-	-	-	
R&B - PCT 2								
REVENUES								
11-312-330	OTHER REVENUE	34,887	-	-	-	-	0%	
11-312-352	TRANSFER IN	87,966	97,317	110,592	110,592	110,592	0%	
11-312-390	CAPITAL LEASE PROCEEDS	-	570,451	-	-	-	0%	
	TOTAL REVENUE	122,853	667,768	110,592	110,592	110,592	0%	
EXPENDITURES								
11-612-506	CAPITAL OUTLAY - LEASE (PRINCIPAL)	80,459	92,226	77,100	77,100	77,100	0%	
11-612-507	CAPITAL OUTLAY - MACH/EQUIP	34,887	-	-	570,451	-	0%	
11-612-508	CAPITAL OUTLAY - LEASE (INTEREST)	7,739	5,091	33,492	33,492	33,492	0%	
11-612-611	TRANSFER OUT	-	-	-	-	-	0%	
	TOTAL EXPENDITURES	123,085	97,317	110,592	681,043	110,592	0%	
	BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	
	EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(232)	570,451	-	(570,451)	(570,451)	-	
R&B - PCT 3								
REVENUES								
11-313-352	TRANSFER IN	166,442	163,390	150,253	185,660	107,819	166,367	11%
11-313-390	CAPITAL LEASE PROCEEDS	152,366	200,000	-	-	-	-	0%
	TOTAL REVENUE	318,808	363,390	150,253	185,660	107,819	166,367	11%
EXPENDITURES								
11-613-506	CAPITAL OUTLAY - LEASE (PRINCIPAL)	154,023	142,753	136,586	160,655	98,997	152,700	12%
11-613-507	CAPITAL OUTLAY - MACH/EQUIP	35,637	128,414	-	275,825	200,000	-	0%
11-613-508	CAPITAL OUTLAY - LEASE (INTEREST)	12,420	18,537	13,667	25,005	8,822	13,667	0%
11-613-611	TRANSFER OUT	-	-	-	-	-	-	0%
	TOTAL EXPENDITURES	202,080	289,704	150,253	461,485	307,819	166,367	11%
	BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	
	EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	116,728	73,686	-	(275,825)	(200,000)	-	

R&B - PCT 4**REVENUES**

11-314-352	TRANSFER IN	56,943	56,944	67,396	67,396	27,396	67,396	0%
11-314-390	CAPITAL LEASE PROCEEDS	-	-	-	139,827	139,827	-	0%
	TOTAL REVENUE	56,943	56,944	67,396	207,223	167,224	67,396	0%

EXPENDITURES

11-614-506	CAPITAL OUTLAY - LEASE (PRINCIPAL)	50,581	53,027	66,221	66,221	26,221	46,305	-30%
11-614-507	CAPITAL OUTLAY - MACH/EQUIP	-	-	-	139,827	139,427	-	0%
11-614-508	CAPITAL OUTLAY - LEASE (INTEREST)	6,130	3,917	1,175	1,175	1,175	7,438	533%
11-614-611	TRANSFER OUT	-	-	-	-	-	-	-
	TOTAL EXPENDITURES	56,711	56,944	67,396	207,223	166,824	53,743	-20%

BUDGETED USES OF FUND BALANCE

EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	232	-	-	(0)	400	13,653
--	------------	----------	----------	------------	------------	---------------

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

	FYE 22 ACTUAL 12 MONTH	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2024-2025
ROAD & BRIDGE - PCT 1							
REVENUES							
71-311-301	DELINQUENT AD VALOREM TAXES	23,074	19,980.70	14,673.00	14,673.00	11,106.26	16,841 15%
71-311-302	AD VALOREM TAXES	684,997	606,799.83	749,844.00	749,844.00	588,812.35	668,627 -11%
71-311-322	MOTOR VEHICLE TAX	170,304	171,702.69	177,105.00	177,105.00	110,858.12	176,205 -1%
71-311-329	INTEREST EARNINGS	26,216	22,708.89	10,615.00	10,615.00	3,860.82	12,630 19%
71-311-330	OTHER REVENUE	17,802	48,046.03	-	-	6,424.38	34,118 0%
71-311-333	ROAD & BRIDGE - FINES	455	444.75	226.00	226.00	20.17	394 74%
71-311-352	TRANSFER IN	220,000	39,208.00	-	5,789.10	5,789.10	- 0%
71-311-353	GAS TAX REFUND	9,455	8,767.39	9,410.00	7,855.34	7,855.34	9,303 -1%
71-311-354	GROSS WEIGHT/AXLE FEES	20,300	20,740.07	22,331.00	22,331.00	10,844.71	22,066 -1%
71-311-355	SALE OF EQUIPMENT	-	10,000.00	-	-	-	- 0%
71-311-392	AD VALOREM PENALTY & INTEREST	11,313	11,509.85	11,084.00	11,084.00	5,420.65	11,155 1%
71-311-654	PROJECTED CARRYOVER-PRIOR YR	-	-	300,000.00	689,375.42	-	300,000 0%
	TOTAL REVENUE	1,183,917	959,908	1,295,288	1,688,898	750,992	1,251,339 -3%
(435) EXPENDITURES							
71-611-201	SOCIAL SECURITY TAXES	15,208	15,952.84	22,635.00	22,635.00	8,113.16	23,300 3%
71-611-203	WORKERS COMPENSATION	4,555	5,192.05	7,000.00	7,000.00	2,415.10	7,000 0%
71-611-204	UNEMPLOYMENT INSURANCE	226	277.07	465.00	465.00	83.18	516 11%
71-611-205	RETIREMENT	14,330	14,777.73	14,187.00	14,187.00	6,617.31	16,308 15%
71-611-206	GROUP HOSPITAL INSURANCE	36,443	34,606.00	43,304.00	43,304.00	17,321.28	45,486 5%
71-611-207	GUARDIAN INSURANCE	1,726	1,536.94	2,004.00	2,004.00	748.36	2,243 12%
71-611-500	CAPITAL OUTLAY - LAND	-	-	-	55,672.41	55,672.41	- 0%
71-611-507	CAPITAL OUTLAY - MACH/EQUIP	35,173	42,600.00	-	79,425.42	-	- 0%
71-611-509	COMMUNICATIONS	1,558	2,588.17	3,000.00	3,000.00	679.00	3,000 0%
71-611-511	CONSTRUCTION MATERIALS	-	-	-	-	-	- 0%
71-611-514	CONTRACTED SERVICES	133,255	181,646.65	64,792.00	64,792.00	35,558.00	64,792 0%
71-611-536	GAS, OIL & GREASE	143,646	106,326.27	123,663.00	123,663.00	27,647.14	123,663 0%
71-611-553	MISCELLANEOUS	69	-	393,771.00	477,283.03	-	393,771 0%
71-611-556	OIL SAND	313,611	361,756.64	92,729.00	392,729.00	222,724.90	92,729 0%
71-611-559	PARTS, REPAIRS & MAINT	54,919	71,896.85	59,950.00	79,950.00	17,985.19	59,950 0%
71-611-568	RENTALS	1,040	1,091.65	2,041.00	2,041.00	-	2,041 0%
71-611-579	SAND & GRAVEL	120,948	51,958.61	118,024.00	118,024.00	900.00	118,024 0%
71-611-592	SHOP SUPPLIES	14,320	13,374.86	12,330.00	17,330.00	3,200.08	12,330 0%
71-611-595	TIRES & TUBES	19,192	3,971.00	26,050.00	26,050.00	2,842.98	26,050 0%
71-611-600	TRAVEL-MONTHLY ALLOWANCE	14,400	14,400.00	14,400.00	14,400.00	6,000.00	14,400 0%
71-611-601	UTILITIES	2,501	2,736.52	3,500.00	3,500.00	968.44	3,500 0%
71-611-606	LATERAL ROAD - MATERIALS	10,000	9,999.99	10,000.00	10,000.00	2,928.00	10,000 0%
71-611-611	TRANSFER OUT	32,271	33,566.82	39,236.00	39,236.00	19,618.00	34,608 -12%
71-611-811	SALARIES	162,157	167,585.61	208,877.00	208,877.00	79,789.32	217,877 4%
71-611-813	SALARIES - PART TIME	-	4,650.00	44,000.00	44,000.00	3,367.50	44,000 0%
71-611-820	LONGEVITY	16,928	17,639.96	18,600.00	18,600.00	8,584.56	18,300 -2%
71-611-822	OVERTIME	9,497	8,873.68	10,000.00	10,000.00	1,008.48	10,000 0%
	TOTAL EXPENDITURES	1,157,975	1,169,006	1,334,558	1,878,168	524,772	1,343,888 1%
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES		-	-	-	(189,270)	226,220	(92,549)
OTHER FINANCING SOURCES (USES) - CD		-	-	-	-	-	-
EST BUDGETED USES OF FUND BALANCE		-	209,098	39,270	39,270	-	92,549
EXCESS (DEFICIT) INCLUDING USE OF FUND BALANCE AND CD		25,942	0	-	(150,000)	226,220	0

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

	FYE 22 ACTUAL 12 MONTH	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2024-2025	
ROAD & BRIDGE - PCT 2								
(312) REVENUE								
72-312-301	DELINQUENT AD VALOREM TAXES	20,756	18,206.48	13,556.00	13,556.00	10,057.71	14,331	6%
72-312-302	AD VALOREM TAXES	616,416	552,918.16	679,050.00	679,050.00	533,221.60	668,627	-2%
72-312-322	MOTOR VEHICLE TAX	154,456	156,456.13	147,243.00	147,243.00	100,391.82	148,779	1%
72-312-329	INTEREST EARNINGS	7,909	7,543.77	3,384.00	3,384.00	-	8,154	141%
72-312-330	OTHER REVENUE	3,173	519.02	-	-	298.19	18,502	0%
72-312-333	ROAD & BRIDGE - FINES	408	405.24	192.00	192.00	18.26	341	78%
72-312-352	TRANSFER IN	200,000	37,193.76	-	5,933.59	5,933.59	-	0%
72-312-353	GAS TAX REFUND	7,516	7,988.88	7,598.00	7,113.73	7,113.73	7,663	1%
72-312-354	GROSS WEIGHT/AXLE FEES	17,452	18,898.43	18,316.00	18,316.00	9,820.85	18,413	1%
72-312-355	SALE OF EQUIPMENT	-	48,307.50	-	-	-	-	0%
72-312-392	AD VALOREM PENALTY & INTEREST	10,243	10,487.82	9,210.00	9,210.00	4,908.87	9,423	2%
72-312-654	PROJECTED CARRYOVER-PRIOR YR	-	-	100,000.00	406,138.00	-	100,000	0%
	TOTAL REVENUE	1,038,328	858,925	978,549	1,290,136	671,765	994,233	2%
(612) EXPENDITURES								
72-612-201	SOCIAL SECURITY TAXES	10,264	10,721.13	15,810.00	15,810.00	6,516.08	20,153	27%
72-612-203	WORKERS COMPENSATION	3,796	5,916.87	6,000.00	6,000.00	2,415.10	6,000	0%
72-612-204	UNEMPLOYMENT INSURANCE	144	174.15	326.00	326.00	63.34	370	13%
72-612-205	RETIREMENT	9,238	9,470.07	9,690.00	9,690.00	5,234.24	13,996	44%
72-612-206	GROUP HOSPITAL INSURANCE	16,048	11,679.18	34,643.00	34,643.00	11,660.72	45,486	31%
72-612-207	GUARDIAN INSURANCE	769	532.13	1,603.00	1,603.00	539.64	2,243	40%
72-612-507	CAPITAL OUTLAY - MACH/EQUIP	2,606	25,000.00	12,000.00	12,000.00	-	12,000	0%
72-612-509	COMMUNICATIONS	5,560	5,084.14	4,410.00	5,618.93	1,499.57	4,410	0%
72-612-511	CONSTRUCTION MATERIALS	-	-	22,050.00	22,050.00	-	22,050	0%
72-612-514	CONTRACTED SERVICES	214,624	62,392.65	72,856.00	132,856.00	24,367.50	72,856	0%
72-612-522	CULVERTS	3,000	-	13,075.00	13,075.00	-	13,075	0%
72-612-536	GAS, OIL & GREASE	93,442	91,850.67	110,250.00	110,250.00	29,670.02	110,250	0%
72-612-553	MISCELLANEOUS	1,938	2,754.35	115,540.00	141,918.39	1,000.00	115,540	0%
72-612-556	OIL SAND	387,395	60,391.31	99,821.00	99,821.00	42,514.36	99,821	0%
72-612-559	PARTS, REPAIRS & MAINT	74,741	58,706.29	44,100.00	154,100.00	46,213.05	44,100	0%
72-612-568	RENTALS	1,040	-	4,000.00	4,000.00	-	4,000	0%
72-612-579	SAND & GRAVEL	96,017	36,533.09	57,630.00	151,630.00	47,086.80	57,630	0%
72-612-592	SHOP SUPPLIES	2,204	6,462.81	4,963.00	14,963.00	5,398.80	4,963	0%
72-612-595	TIRES & TUBES	9,043	15,475.35	13,605.00	23,605.00	10,612.52	13,605	0%
72-612-600	TRAVEL-MONTHLY ALLOWANCE	14,400	14,400.00	14,400.00	14,400.00	6,000.00	14,400	0%
72-612-601	UTILITIES	1,501	2,440.29	2,757.00	2,757.00	1,280.05	2,757	0%
72-612-606	LATERAL ROAD - MATERIALS	7,000	6,999.90	7,000.00	7,000.00	7,000.00	7,000	0%
72-612-611	TRANSFER OUT	119,313	131,517.93	147,259.00	147,259.00	18,334.00	150,200	2%
72-612-811	SALARIES	71,477	66,697.41	142,240.00	142,240.00	45,895.76	192,400	35%
72-612-813	SALARIES - PART TIME	42,536	49,935.00	33,334.00	33,334.00	24,670.00	33,334	0%
72-612-820	LONGEVITY	8,082	2,293.90	-	-	-	-	0%
72-612-822	OVERTIME	1,324	8,765.76	5,000.00	5,000.00	2,444.86	5,000	0%
	TOTAL EXPENDITURES	1,197,501	686,194	994,362	1,305,949	340,416	1,067,639	7%
	EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(159,173)	172,731	(15,813)	(15,813)	331,348	(73,405)	
	OTHER FINANCING SOURCES (USES) - CD	-	-	-	-	-	-	
	EST BUDGETED USES OF FUND BALANCE	159,173	-	15,813	15,813	-	73,405	
	EXCESS (DEFICIT) INCLUDING USE OF FUND BALANCE AND CD	0	172,731	-	(0)	331,348	(0)	

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

	FYE 22 ACTUAL 12 MONTH	FYE 23 ACTUAL BUDGET	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2024-2025
ROAD & BRIDGE - PCT 3							
(313) REVENUE							
73-313-301	DELINQUENT AD VALOREM TAXES	18,605	16,647.10	12,225.00	12,225.00	9,317.53	12,710 4%
73-313-302	AD VALOREM TAXES	552,549	505,561.28	629,078.00	629,078.00	493,981.07	668,627 6%
73-313-322	MOTOR VEHICLE TAX	138,496	143,055.82	128,847.00	128,847.00	93,003.84	131,215 2%
73-313-329	INTEREST REVENUE	7,391	5,492.03	2,853.00	2,853.00	-	3,293 15%
73-313-330	OTHER REVENUE	3,338	306.52	-	37,400.00	37,757.83	9,394 0%
73-313-333	ROAD & BRIDGE - FINES	365	370.52	169.00	169.00	16.93	303 79%
73-313-352	TRANSFER IN	200,000	51,797.76	-	38,739.28	38,739.28	- 0%
73-313-353	GAS TAX REFUND	6,702	7,304.64	6,657.00	6,590.22	6,590.22	6,765 2%
73-313-354	GROSS WEIGHT/AXLE FEES	15,615	17,279.80	16,043.00	16,043.00	9,098.12	16,249 1%
73-313-355	SALE OF EQUIPMENT	-	37,901.00	-	375,000.00	375,000.00	- 0%
73-313-392	AD VALOREM PENALTY & INTEREST	9,184	9,589.54	8,075.00	8,075.00	4,547.63	8,327 3%
73-313-654	PROJECTED CARRYOVER-PRIOR YEAR	-	-	100,000.00	195,432.00	-	100,000 0%
	TOTAL REVENUE	952,244	795,306	903,947	1,450,452	1,068,052	956,883 6%
(613) EXPENDITURES							
73-613-201	SOCIAL SECURITY TAXES	17,622	19,922.01	23,561.00	23,561.00	10,589.56	25,810 10%
73-613-203	WORKERS COMPENSATION	4,584	6,137.86	7,200.00	7,200.00	2,817.58	7,200 0%
73-613-204	UNEMPLOYMENT INSURANCE	241	350.60	529.00	529.00	110.62	529 0%
73-613-205	RETIREMENT	16,505	18,752.69	14,797.00	14,797.00	8,766.75	18,152 23%
73-613-206	GROUP HOSPITAL INSURANCE	35,440	36,375.02	43,304.00	43,304.00	18,403.86	45,486 5%
73-613-207	GUARDIAN INSURANCE	1,705	1,676.74	2,004.00	2,004.00	819.18	2,243 12%
73-613-500	CAPITAL OUTLAY - LAND	-	-	-	65,000.00	-	- 0%
73-613-504	CAPITAL OUTLAY	-	-	-	15,100.00	500.00	- 0%
73-613-506	CAPITAL OUTLAY - LEASE (PRINCIPAL)	16,840	16,898.48	13,420.00	16,723.97	7,835.00	13,420 0%
73-613-507	CAPITAL OUTLAY - MACH/EQUIP	12,002	1,785.93	-	17,857.25	17,857.25	- 0%
73-613-508	CAPITAL OUTLAY - LEASE (INTEREST)	105	46.48	3,525.00	4,811.20	2,160.87	3,525 0%
73-613-509	COMMUNICATIONS	4,909	6,020.06	5,800.00	6,626.23	3,860.12	5,800 0%
73-613-510	CMPTPR/SPRRT/LIC SFTWRE	75	75.66	1,500.00	1,500.00	103.01	1,500 0%
73-613-511	CONSTRUCTION MATERIALS	2,346	480.00	2,500.00	2,500.00	-	2,500 0%
73-613-514	CONTRACTED SERVICES	32,508	-	-	21,500.00	16,349.68	10,000 0%
73-613-521	CONTRACTED SERVICES - HAULING	37,392	77,935.02	25,000.00	148,000.00	75,490.74	40,000 60%
73-613-522	CULVERTS	18,743	2,364.65	10,000.00	5,000.00	13,943.55	5,000 -50%
73-613-536	GAS, OIL & GREASE	72,453	7,806.00	70,000.00	72,500.00	178.49	50,000 -29%
73-613-553	MISCELLANEOUS	817	111,184.54	43,401.00	146,225.21	9,370.00	39,832 -8%
73-613-556	OIL SAND	41,151	2,627.34	20,000.00	50,000.00	12,068.06	20,000 0%
73-613-559	PARTS, REPAIRS & MAINT	32,155	55,174.53	30,000.00	61,000.00	9,654.48	30,000 0%
73-613-568	RENTALS	17,858	2,408.33	2,500.00	30,500.00	70,017.36	2,500 0%
73-613-579	SAND & GRAVEL	98,291	-	60,000.00	174,900.00	16,800.14	60,000 0%
73-613-592	SHOP SUPPLIES	18,101	7,587.20	10,000.00	27,000.00	15,011.50	20,000 100%
73-613-595	TIRES & TUBES	7,397	6,962.89	10,000.00	17,000.00	6,000.00	10,000 0%
73-613-600	TRAVEL-MONTHLY ALLOWANCE	14,400	14,400.00	14,400.00	14,400.00	1,814.78	14,400 0%
73-613-601	UTILITIES	4,342	4,311.66	3,500.00	3,500.00	6,500.00	3,500 0%
73-613-606	LATERAL ROAD - MATERIALS	6,500	6,500.00	6,500.00	6,500.00	-	6,500 0%
73-613-610	CTIF R&B MATCH	(255)	-	-	-	-	- 0%
73-613-611	TRANSFER OUT	197,790	199,590.87	186,920.00	222,326.64	126,153.28	227,642 22%
73-613-811	SALARIES	176,965	195,081.58	218,946.00	218,946.00	91,021.84	242,386 11%
73-613-813	SALARIES - PART TIME	98	13,993.00	47,620.00	47,620.00	11,434.97	24,604 -48%
73-613-820	LONGEVITY	(188)	739.96	2,020.00	2,020.00	932.40	2,980 48%
73-613-822	OVERTIME (OT)/ STRAIGHT TIME (ST)	41,399	41,208.43	25,000.00	25,000.00	19,114.70	30,000 20%
	TOTAL EXPENDITURES	930,291	858,398	903,947	1,515,452	575,680	965,509 7%
	EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	21,954	-	-	(65,000)	492,373	(8,626)
	OTHER FINANCING SOURCES (USES) - CD	-	-	-	-	-	-
	EST BUDGETED USES OF FUND BALANCE	-	-	-	-	231,387	-
	EXCESS (DEFICIT) INCLUDING USE OF FB AND CD'S	-	-	-	-	723,760	(8,626)

LEON COUNTY, TEXAS
FY 2025 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2024

		ROAD & BRIDGE						
		FYE 22	FYE 23	FYE 24	FYE 24	FYE 23	FYE 24	%
		ACTUAL	ACTUAL	ADOPTED	AMENDED	6 MO	ADOPTED	INC/DEC
		12 MONTH	BUDGET	BUDGET	BUDGET	EXPERIENCE	BUDGET	2024-2025
ROAD & BRIDGE - PCT 4								
(314) REVENUE								
74-314-301	DELINQUENT AD VALOREM TAXES	17,067	14,470.94	10,627.00	10,627.00	8,068.51	12,245	15%
74-314-302	AD VALOREM TAXES	506,729	439,472.08	544,750.00	544,750.00	427,762.66	668,627	23%
74-314-322	MOTOR VEHICLE TAX	126,197	124,354.91	128,837.00	128,837.00	80,536.64	128,090	-1%
74-314-329	INTEREST EARNINGS	14,637	5,235.50	7,648.00	7,648.00	-	7,246	-5%
74-314-330	OTHER REVENUE	9,271	10,201.12	-	19,554.56	22,645.94	36,705	0%
74-314-333	ROAD & BRIDGE - FINES	336	322.14	165.00	165.00	14.65	287	74%
74-314-352	TRANSFER IN	200,000	53,812.00	-	65,353.80	65,353.80	-	0%
74-314-353	GAS TAX REFUND	6,818	6,349.75	6,799.00	5,706.80	5,706.80	6,724	-1%
74-314-354	GROSS WEIGHT/AXLE FEES	14,872	15,020.91	16,189.00	16,189.00	7,878.51	15,995	-1%
74-314-355	SALE OF EQUIPMENT	-	12,500.00	-	-	-	-	0%
74-314-392	AD VALOREM PENALTY & INTEREST	8,380	8,335.96	8,058.00	8,058.00	3,938.02	8,104	1%
74-314-654	PROJECTED CARRYOVER-PRIOR YR	-	-	100,000.00	205,292.00	-	100,000	0%
	TOTAL REVENUE	904,307	690,075	823,073	1,012,181	621,906	984,024	20%
(614) EXPENDITURES								
74-614-201	SOCIAL SECURITY TAXES	14,740	17,490.11	20,526.00	20,526.00	8,736.08	20,723	1%
74-614-203	WORKERS COMPENSATION	4,555	6,012.93	7,000.00	7,000.00	2,415.10	7,000	0%
74-614-204	UNEMPLOYMENT INSURANCE	211	310.39	457.00	457.00	92.35	483	6%
74-614-205	RETIREMENT	13,613	16,554.40	12,797.00	12,797.00	7,314.71	14,415	13%
74-614-206	GROUP HOSPITAL INSURANCE	33,771	43,081.48	43,304.00	43,304.00	21,651.60	45,486	5%
74-614-207	GUARDIAN INSURANCE	1,718	1,890.89	2,004.00	2,004.00	969.48	2,243	12%
74-614-507	CAPITAL OUTLAY - MACH/EQUIP	99,468	2,600.00	-	-	-	-	0%
74-614-509	COMMUNICATIONS	3,265	5,080.76	5,000.00	7,500.00	1,635.68	5,000	0%
74-614-514	CONTRACTED SERVICES	87,699	108,267.70	25,000.00	25,000.00	9,681.00	25,000	0%
74-614-522	CULVERTS	5,300	9,588.50	15,000.00	15,000.00	-	15,000	0%
74-614-536	GAS, OIL & GREASE	126,547	104,143.07	100,000.00	100,000.00	51,318.00	100,000	0%
74-614-553	MISCELLANEOUS	51	106.48	25,000.00	141,608.16	-	166,221	565%
74-614-556	OIL SAND	362,548	1,980.11	100,000.00	170,000.00	58,076.30	93,816	-6%
74-614-559	PARTS, REPAIRS & MAINT	37,304	58,366.26	50,000.00	50,000.00	15,893.99	50,000	0%
74-614-568	RENTALS	1,040	1,091.65	1,000.00	1,000.00	-	1,000	0%
74-614-579	SAND & GRAVEL	137,317	17,204.40	95,000.00	95,000.00	54,887.92	95,000	0%
74-614-592	SHOP SUPPLIES	13,212	5,067.39	10,000.00	10,000.00	1,950.85	10,000	0%
74-614-595	TIRES & TUBES	35,619	11,376.95	10,000.00	10,000.00	2,881.60	10,000	0%
74-614-600	TRAVEL-MONTHLY ALLOWANCE	14,400	14,400.00	14,400.00	14,400.00	6,000.00	14,400	0%
74-614-601	UTILITIES	1,122	1,144.05	1,820.00	1,820.00	560.56	1,820	0%
74-614-606	LATERAL ROAD - MATERIALS	6,500	6,500.00	6,500.00	6,500.00	6,500.00	6,500	0%
74-614-611	TRANSFER OUT (FORESTRY/CPTL LSE)	89,214	90,510.74	106,632.00	106,632.00	47,014.33	88,350	-17%
74-614-811	SALARIES	163,131	208,255.65	202,348.00	202,348.00	90,756.60	203,648	1%
74-614-813	SALARIES - PART TIME	5,291	3,345.00	30,000.00	30,000.00	7,717.50	30,000	0%
74-614-820	LONGEVITY	5,020	5,599.88	6,560.00	6,560.00	3,027.60	7,840	20%
74-614-822	OVERTIME	6,330	4,409.35	15,000.00	15,000.00	1,144.42	15,000	0%
	TOTAL EXPENDITURES	1,268,987	744,378	905,348	1,094,456	400,226	1,028,945	14%
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES		(364,680)	-	-	(82,275)	221,680	(44,921)	
OTHER FINANCING SOURCES (USES) - CD		-	-	-	-	-	-	
EST BUDGETED USES OF FUND BALANCE		-	-	-	-	237,679	44,921	
EXCESS (DEFICIT) INCLUDING USE OF FUND BALANCE AND CD		-	-	-	(82,275)	459,359	(0)	

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

		FYE 22 ACTUAL 12 MONTH	FYE 23 ACTUAL BUDGET	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 23 6 MO EXPERIENCE	FYE 24 ADOPTED BUDGET	% INC/DEC 2024-2025
FORESTRY (FUND 75) - PCT 1/4								
(315) REVENUE								
75-315-330	OTHER REVENUE	42	-	-	-	59.64	-	0%
75-315-352	TRANSFER IN	64,543	69,435.64	78,472.00	78,472.00	39,236.00	69,215	-12%
	TOTAL REVENUE	64,585	69,436	78,472	78,472	39,296	69,215	-12%
(615) EXPENDITURES								
75-615-201	SOCIAL SECURITY	2,763	3,102.45	3,217.00	3,217.00	1,470.78	2,968	-8%
75-615-203	WORKERS COMPENSATION	544	1,002.30	1,000.00	1,000.00	402.52	1,000	0%
75-615-204	UNEMPLOYMENT INSURANCE	54	57.59	76.00	76.00	16.99	78	3%
75-615-205	RETIREMENT	2,796	3,084.77	2,119.00	2,119.00	1,290.70	2,180	3%
75-615-206	GROUP HOSPITAL INSURANCE	8,359	8,475.48	8,661.00	8,661.00	2,526.02	-	-100%
75-615-207	GUARDIAN INSURANCE	582	387.25	401.00	401.00	97.93	-	-100%
75-615-536	GAS/OIL/GREASE	-	221.97	1,950.00	1,950.00	-	1,950	0%
75-615-595	TIRES & TUBES	-	170.50	500.00	500.00	-	500	0%
75-615-652	REPAIR/MAINT-PCT 1/4	14,954	12,132.49	18,507.00	18,507.00	3,401.48	18,507	0%
75-615-811	SALARIES	32,632	37,800.96	38,801.00	12,588.52	12,588.52	38,792	0%
75-615-813	SALARIES - PART TIME	-	-	-	-	4,270.85	-	0%
75-615-820	LONGEVITY	2,776	2,999.88	3,240.00	3,240.00	872.34	3,240	0%
75-615-822	OVERTIME	-	-	-	-	-	-	0%
	TOTAL EXPENDITURES	65,460	69,436	78,472	52,260	26,938	69,215	-12%
BUDGETED USES OF FUND BALANCE		-						
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES		-						

SPECIAL REVENUE FUNDS

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

**LEON COUNTY, TX
FY 2025 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
SPECIAL FUNDS**

	FYE 22 ACTUAL 12 MONTH	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
LEON COUNTY SHERIFF'S OFFICE (FUND 14):							
(300) REVENUE							
14-300-329 INTEREST REVENUE	-	1,221.45	400.00	400.00	-	400	0%
14-300-352 TRANSFERS IN	-	-	-	-	-	-	0%
14-300-356 DRUG SEIZURES	-	-	-	-	-	-	0%
14-300-357 FEDERAL FORFEITS	-	27,992.66	-	-	-	-	0%
14-300-358 DRUG TRUST	-	-	-	-	-	-	0%
14-300-359 RESERVE OFFICERS	500	-	-	-	-	-	0%
14-300-397 LCSO EVIDENCE SEIZURE	-	66,723.50	-	-	-	-	0%
14-300-450 DRUG DOG/K-9 DONATIONS	-	-	-	-	-	-	0%
14-300-553 MISC REVENUE	-	-	-	-	-	-	0%
TOTAL REVENUE	500	95,938	400	400	-	400	0%
(435) EXPENDITURES							
14-435-526 DRUG DOG EXPENSE	-	-	-	-	-	5,000	100%
14-435-553 MISCELLANEOUS	-	-	21,781.00	21,781.00	-	45,703	110%
14-435-602 VET EXPENSE	628	292.85	500.00	500.00	-	500	0%
14-435-610 RESERVE OFFICER EXPENSES	-	-	100.00	100.00	-	100	0%
14-435-611 TRANSFER OUT	-	66,723.50	-	-	-	-	0%
TOTAL EXPENDITURES	628	67,016	22,381	22,381	-	51,303	129%
EST. BUDGETED USES OF FUND BALANCE	22,509	21,109	-	-	21,981	50,903	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	22,381	50,030	-	-	21,981	-	

**LEON COUNTY, TX
FY 2025 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
SPECIAL FUNDS**

	FYE 22 ACTUAL 12 MONTH	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
LAW LIBRARY (FUND 15)							
(300) REVENUE							
15-300-330 OTHER REVENUE	-	-	-	-	-	-	0%
15-300-352 TRANSFER IN	-	-	-	-	-	-	0%
15-300-360 DISTRICT COURT FEES	5,740	6,300	3,100	3,100	-	3,100	0%
15-300-361 COUNTY COURT FEES	4,375	3,920	2,000	2,000	1,995	2,000	0%
TOTAL REVENUE	10,115	10,220	5,100	5,100	1,995	5,100	0%
(400) EXPENDITURES							
15-400-504 CAPITAL OUTLAY-WEB LAW	3,285	3,393	5,000	5,000	1,443	5,000	0%
15-400-553 MISCELLANEOUS	-	184	51,253	51,253	-	58,896	15%
TOTAL EXPENDITURES	3,285	3,577	56,253	56,253	1,443	63,896	14%
EST. BUDGETED USES OF FUND BALANCE	45,323	-			51,153	58,796	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	52,153	6,643	-		51,705	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 2025 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
SPECIAL FUNDS**

	FYE 22 ACTUAL 12 MONTH	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
JUVENILE PROBATION (FUND 16)							
(300) REVENUE							
16-300-330 OTHER REVENUE	8,824	1,551	-	-	-	-	0%
16-300-352 TRANSFERS IN	-	-	-	-	-	-	0%
16-300-362 COUNTY MATCH - JUV PROB	90,946	66,249	69,115	69,115	34,576	72,504	5%
16-300-363 STATE AID SUPPLEMENT	-	-	-	-	-	-	0%
16-300-500 GRANT REVENUE - TRANSFER IN	-	-	-	-	-	-	0%
TOTAL REVENUE	99,770	67,800	69,115	69,115	34,576	72,504	5%
(430) EXPENDITURES							
16-430-201 SOCIAL SECURITY TAXES	6,276	5,428	3,014	3,014	551	3,244	8%
16-430-203 WORKERS COMPENSATION	559	408	220	220	151	220	0%
16-430-204 UNEMPLOYMENT INSURANCE	98	78	71	71	7	85	20%
16-430-205 RETIREMENT	5,223	4,308	1,260	1,260	-	1,405	12%
16-430-206 GROUP HOSPITAL INSURANCE	8,024	7,763	-	-	-	-	0%
16-430-207 GROUP LIFE INSURANCE	396	367	-	-	-	-	0%
16-430-509 COMMUNICATIONS	1,571	1,255	2,500	2,500	322	2,500	0%
16-430-524 DETENTION SERVICES	29,206	-	5,000	5,000	-	5,000	0%
16-430-527 BVCOG REIMB EXPENSE	-	1,551	-	-	-	-	0%
16-430-530 EDUCATION AND TRAINING	997	777	2,000	2,000	696	2,000	0%
16-430-553 MISCELLANEOUS	94	145	1,000	1,000	24	1,000	0%
16-430-560 POSTAGE	100	120	150	150	116	150	0%
16-430-565 PROFESSIONAL SERVICES	2,104	-	5,000	5,000	797	5,000	0%
16-430-571 MAINTENANCE/REPAIRS-EQUIP	-	-	1,000	1,000	-	1,000	0%
16-430-576 RESIDENTIAL SERVICES	13,649	23,353	20,000	20,000	-	20,000	0%
16-430-580 DIVERSION FEES-USE FUND 33	-	-	-	-	-	-	0%
16-430-590 SUPPLIES - OFFICE	119	-	500	500	75	500	0%
16-430-599 TRAVEL-HTL/MEAL/MLG/GAS	1,016	1,187	3,000	3,000	442	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	2,264	4,928	-	-	-	3,000	0%
16-430-813 SALARIES - PART TIME	12,105	-	10,000	10,000	-	10,000	0%
16-430-820 LONGEVITY	1,750	1,734	-	-	-	-	0%
16-430-822 OVERTIME	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	99,949	67,800	69,115	69,115	9,180	72,504	5%
EST. BUDGETED USES OF FUND BALANCE	179	-	-	-	-	-	#DIV/0!
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(0)	-	-	-	25,396	-	#DIV/0!

**LEON COUNTY, TX
FY 2025 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
SPECIAL FUNDS**

	FYE 22 ACTUAL 12 MONTH	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
COURTHOUSE SECURITY (FUND 17)							
(300) REVENUES							
17-300-310 SECURITY FEES-COUNTY CLRK	11,504	10,983	6,348	6,348	3,675	7,120	12%
17-300-311 SECURITY FEES-DISTRICT CLERK	3,406	4,199	2,170	2,170	78	2,508	16%
17-300-312 SECURITY FEES-JP, PCT #1	1,745	1,749	2,117	2,117	74	2,056	-3%
17-300-313 SECURITY FEES-JP, PCT #2	3,964	3,573	4,638	4,638	126	4,460	-4%
17-300-314 SECURITY FEES-JP, PCT #4	791	637	763	763	37	742	-3%
17-300-330 OTHER REVENUE	30	100	-	-	107	-	0%
17-300-352 TRANSFER IN - COUNTY	88,412	103,246	113,730	113,730	56,866	121,387	7%
17-300-368 BAILIFF FEES-DISTRICT CRT	210	223	404	404	-	272	-33%
TOTAL REVENUE	110,061	124,710	130,170	130,170	60,962	138,545	6%
(404) EXPENDITURES							
17-404-201 SOCIAL SECURITY TAXES	6,116	6,922	7,838	7,838	3,641	7,892	1%
17-404-203 WORKERS COMPENSATION	1,464	2,034	2,400	2,400	840	2,400	0%
17-404-204 UNEMPLOYMENT INSURANCE	97	128	185	185	39	206	11%
17-404-205 RETIREMENT	6,136	6,826	5,164	5,164	3,143	5,798	12%
17-404-206 GROUP HOSPITAL INSURANCE	14,711	15,173	17,322	17,322	8,586	18,194	5%
17-404-207 GUARDIAN INSURANCE	628	624	802	802	345	897	12%
17-404-805 SALARIES	78,098	91,623	94,838	94,838	43,771	100,838	6%
17-404-820 LONGEVITY	2,755	1,380	1,620	1,620	748	2,320	43%
17-404-822 OVERTIME	57	-	-	-	-	-	0%
TOTAL EXPENDITURES	110,061	124,710	130,169	130,169	61,113	138,545	6%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(0)	-	-	-	(151)	-	-

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 2025 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
SPECIAL FUNDS**

	FYE 22 ACTUAL 12 MONTH	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
JUSTICE COURT ASSIST. AND TECH. FUND (FUND 18)							
(300) REVENUES							
18-300-329 INTEREST EARNINGS	17	-	-	-	-	-	0%
18-300-352 TRANSFERS IN	15,321	38,450	-	-	-	2,656	100%
18-300-369 TECHNOLOGY FEES	6,296	5,721	4,000	4,000	228	500	-88%
18-300-370 DUE FROM OTHER FUNDS	-	-	-	-	-	-	0%
TOTAL REVENUE	21,634	44,171	4,000	4,000	228	3,156	-21%
(400) EXPENDITURES							
18-400-594 TECHNOLOGY FEES	22,857	41,532	4,000	4,000	845	3,156	-21%
TOTAL EXPENDITURES	22,857	41,532	4,000	4,000	845	3,156	-21%
ESTIMATED BUDGETED USE OF FUND BALANCE	1,241	-	-	-	17	-	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	18				(599)	-	

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 2025 BUDGET
 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
 SPECIAL FUNDS**

	FYE 22 ACTUAL 12 MONTH	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
JUVENILE PROBATION TITLE IV E FUND (FUND 19)							
(300) REVENUES							
19-300-329 INTEREST EARNINGS	685	594	500	500	-	500	0%
TOTAL REVENUE	685	594	500	500	-	500	0%
(430) EXPENDITURES							
19-430-553 MISCELLANEOUS	-	-	32,273	32,273	-	32,866	2%
TOTAL EXPENDITURES	-	-	32,273	32,273	-	32,866	2%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	31,773	32,366	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES		-	-	(31,773)	31,773	0	

**LEON COUNTY, TX
FY 2025 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
SPECIAL FUNDS**

	FYE 22 ACTUAL 12 MONTH	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
HOTEL OCCUPANCY TAX ACCOUNT (FUND 21)							
(300) REVENUES							
21-300-329 INTEREST EARNINGS	4,006	2,982	4,000	4,000	-	4,225	6%
21-300-417 HOTEL OCCUPANCY TAX	111,716	115,084	100,000	100,000	33,229	95,135	-5%
21-300-475 AIR BNB/VRBO/OTHER	-	34	-	-	-	-	0%
21-300-553 MISC REVENUE	-	-	-	-	-	-	0%
TOTAL REVENUE	115,722	118,100	104,000	104,000	33,229	99,359	-4%
(400) EXPENDITURES							
21-400-611 TRANSFER OUT	-	-	-	-	-	-	
21-400-643 ECONOMIC STIMULUS (ADV EVENTS)	1,460	4,000	14,000	14,000	425	14,000	0%
(455) EXPENDITURES							
21-455-611 TRANSFER OUT - EXPO	100,000	201,644	324,533	324,533	-	282,317	-13%
TOTAL EXPENDITURES	101,460	205,644	338,533	338,533	425	296,317	-12%
EST. BUDGETED USES OF FUND BALANCE	14,161	-	-	-	234,533	225,144	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	28,423	-	-	-	267,337	28,187	

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

Funding and expenditures are restricted by both State statute and

**LEON COUNTY, TX
FY 2025 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
SPECIAL FUNDS**

		FYE 22 ACTUAL 12 MONTH	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
ELECTIONS ADMINISTRATION (FUND 22)								
(300) REVENUES								
22-300-352	TRANSFER IN - COUNTY	115,972	191,154.86	291,172.00	291,172.00	145,586.00	260,922	-10%
22-300-390	CAPITAL LEASE PROCEEDS	227,142	-	-	-	-	-	0%
22-300-411	PROGRAM INCOME	46,461	26,396.54	26,000.00	26,000.00	11,456.16	37,500	44%
	TOTAL REVENUE	389,575	217,551	317,172	317,172	157,042	298,422	-6%
(490) EXPENDITURES								
22-490-201	SOCIAL SECURITY TAXES	4,479	4,958.20	10,528.00	10,528.00	3,060.72	9,844	-6%
22-490-203	WORKERS COMPENSATION	166	176.35	350.00	350.00	73.58	400	14%
22-490-204	UNEMPLOYMENT INSURANCE	77	99.42	147.00	147.00	29.06	303	106%
22-490-205	RETIREMENT	4,789	5,154.82	5,535.00	5,535.00	2,567.28	5,827	5%
22-490-206	GROUP HOSPITAL INSURANCE	8,024	8,475.48	8,661.00	8,661.00	4,330.32	11,797	36%
22-490-207	GUARDIAN INSURANCE	401	400.80	402.00	402.00	200.40	579	44%
22-490-506	CAPITAL OUTLAY - LEASE PRINCIPAL	-	72,468.00	75,250.00	75,553.19	75,553.19	75,250	0%
22-490-507	CAPITAL OUTLAY	230,040	-	-	-	-	-	0%
22-490-508	CAPITAL OUTLAY - LEASE INTEREST	-	4,666.00	1,885.00	1,581.81	1,580.81	1,885	0%
22-490-509	COMMUNICATIONS	1,061	1,172.82	1,800.00	1,800.00	531.10	1,600	-11%
22-490-515	COPIER RENTAL	-	-	-	1,849.00	-	540	100
22-490-523	DATA PROCESSING	19,613	24,904.80	32,000.00	32,000.00	103.01	25,000	-22%
22-490-527	DUES & SUBSCRIPTIONS	9,729	4,475.07	26,208.00	24,359.00	21,175.00	26,895	3%
22-490-530	EDUCATION AND TRAINING	200	237.50	1,500.00	1,500.00	133.33	1,500	0%
22-490-553	MISCELLANEOUS	178	106.95	130.00	130.00	-	-	-100%
22-490-560	POSTAGE	6,523	2,768.00	5,330.00	5,330.00	4,377.20	3,000	-44%
22-490-567	RENT - COMMUNITY CENTERS	550	225.00	325.00	425.00	275.00	225	-31%
22-490-590	SUPPLIES - OFFICE	2,019	1,244.61	2,000.00	2,000.00	94.28	2,000	0%
22-490-599	TRAVEL - HOTEL/MEALS/MILEAGE	216	83.78	1,500.00	1,400.00	149.04	1,500	0%
22-490-604	VOTER REGISTRATION EXPENSE	1,514	108.00	2,000.00	2,000.00	1,045.73	2,000	0%
22-490-611	TRANSFER OUT	2,575	-	-	-	-	-	0%
22-490-631	SUPPLIES - ELECTIONS	9,016	1,706.70	4,000.00	4,000.00	1,629.14	4,000	0%
22-490-807	SALARIES - ADMINISTRATIVE	36,558	41,863.72	64,296.00	64,296.00	19,783.20	54,000	-16%
22-490-808	SALARIES - ELECTIONS	24,408	14,903.50	25,000.00	25,000.00	16,722.00	25,000	0%
22-490-813	SALARIES - PART TIME	18,238	16,105.00	25,000.00	25,000.00	9,296.25	27,500	10%
22-490-820	LONGEVITY	4,202	4,420.00	4,660.00	4,660.00	2,150.76	1,920	-59%
22-490-821	SALARY SUPPLEMENT	37	-	-	-	-	-	0%
22-490-822	OVERTIME	4,964	6,826.88	18,665.00	18,665.00	4,416.87	15,857	-15%
	TOTAL EXPENDITURES	389,575	217,551	317,172	317,172	169,277	298,422	-6%
EST. BUDGETED USES OF FUND BALANCE		-	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES		(0)				(12,235)		-

**LEON COUNTY, TX
FY 2025 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
SPECIAL FUNDS**

	FYE 22 ACTUAL 12 MONTH	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
CHAPTER 19 ELECTION FUNDS (FUND 23)							
(300) REVENUES							
23-300-412 CH 19 STATE REIMBURSEMENT FUNDS	-	2,924	4,807.00	4,807.00	-	4,604	-4%
TOTAL REVENUE	-	2,924	4,807	4,807	-	4,604	-4%
(491) EXPENDITURES							
23-491-530 EDUCATION & TRAINING	-	-	-	-	-	-	0%
23-491-594 TECHNOLOGY EXPENSE	1,558	-	4,807.00	4,807.00	2,924.00	4,604	-4%
23-491-599 TRAVEL - HOTEL/MEAL/MILEAGE	-	-	-	-	-	-	0%
23-491-604 VOTER REGISTRATION EXPENSE	-	-	-	-	-	-	0%
23-491-606 STATE PAYOUT	-	-	-	-	-	-	0%
23-491-611 TRANSFER OUT	-	-	-	-	-	-	0%
23-491-629 CARES ACT SUB GRANT MATCH	-	-	-	-	-	-	0%
23-491-822 OVERTIME (OT)/STRAIGHT TIME (ST)	-	-	-	1,883	1,883	-	0%
TOTAL EXPENDITURES	1,558	-	4,807	6,690	4,807	4,604	-4%
EST. BUDGETED USES OF FUND BALANCE	1,558	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	2,924	-	-	(4,807)	-	-

**LEON COUNTY, TX
FY 2025 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
SPECIAL FUNDS**

	FYE 22 ACTUAL 12 MONTH	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
LEON COUNTY VETERAN SERVICE FUND (FUND 24)							
(300) REVENUES							
24-300-330 OTHER REVENUE	-	-	-	-	-	-	
24-300-352 TRANSFER IN - COUNTY	6,828	10,487.51	10,707.00	10,707.00	5,354.00	12,860	20%
24-300-553 MISC REVENUE	-	-	-	-	-	-	0%
TOTAL REVENUE	6,828	10,488	10,707	10,707	5,354	12,860	20%
(498) EXPENDITURES							
24-498-201 SOCIAL SECURITY	356	591.60	612.00	612.00	306.00	765	25%
24-498-203 WORKERS COMPENSATION	72	233.00	300.00	300.00	126.00	300	0%
24-498-509 COMMUNICATIONS	888	899.91	795.00	795.00	387.33	795	0%
24-498-523 DATA PROCESSING	468	449.83	500.00	500.00	487.50	500	0%
24-498-530 EDUCATION	-	-	-	-	-	-	0%
24-498-553 MISCELLANEOUS	-	-	-	-	-	-	0%
24-498-590 SUPPLIES - OFFICE	244	313.13	350.00	350.00	33.96	350	0%
24-498-599 TRAVEL - HTL/MEAL/OUTOFCTYMILES	-	-	150.00	150.00	-	150	0%
24-498-600 TRAVEL - MONTHLY ALLOWANC	4,800	8,000.04	8,000.00	8,000.00	3,333.35	10,000	25%
24-498-821 SALARY SUPPLEMENT	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	6,828	10,488	10,707	10,707	4,674	12,860	20%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	0	-	-	-	680	-	

**LEON COUNTY, TX
FY 2025 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
SPECIAL FUNDS**

	FYE 22 ACTUAL 12 MONTH	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
JUVENILE PROBATION - SA SUPPLEMENT (FUND 26)							
(300) REVENUES							
26-300-329 INTEREST EARNINGS	-	-	-	-	-	-	
26-300-341 TJJJ SUPPLEMENTAL FUNDING	-	-	3,258.00	3,258.00	3,258.30	3,258	0%
26-300-362 COUNTY FUNDS - TRANSFER IN	-	287.76	-	-	-	-	
TOTAL REVENUE	-	288	3,258	3,258	3,258	3,258	0%
(455) EXPENDITURES							
26-455-201 SOCIAL SECURITY TAXES	-	19.13	150.00	150	115	150	0%
26-455-205 RETIREMENT	-	17.50	108.00	108	97	108	0%
26-455-821 SALARY SUPPLEMENT	-	250.00	3,000.00	3,000	1,250	3,000	0%
TOTAL EXPENDITURES	-	287	3,258	3,258	1,462	3,258	0%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	-	-	-	-	-	

**LEON COUNTY, TX
FY 2025 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025**

SPECIAL FUNDS

		FYE 22 ACTUAL 12 MONTH	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
JUVENILE PROBATION - GRANT R (FUND 27)								
(300) REVENUES								
27-300-363	TJJD - STATE AID	102,201	96,715.36	122,986	122,986	71,742	124,028	1%
	TOTAL REVENUE	102,201	96,715	122,986	122,986	71,742	124,028	1%
(430) EXPENDITURES								
27-430-201	SOC SECURITY - DIRECT SUPERVISION	-	357.32	4,968.00	4,968.00	2,756.50	4,986.00	0%
27-430-203	WORKER COMP - DIRECT SUPERVISION	-	92.00	220.00	220.00	50.25	220.00	0%
27-430-204	UNEMP INS - DIRECT SUPERVISION	-	29.78	114.00	114.00	25.58	127.00	11%
27-430-205	RETIREMENT - DIRECT SUPERVISION	-	354.61	3,286.00	3,286.00	2,347.33	3,573.00	9%
27-430-206	GROUP HOSP INS - DIRECT SUPERVISION	-	712.90	8,661.00	8,661.00	4,330.32	9,097.00	5%
27-430-207	GROUP GUARDIAN INS - DIRECT SUPERVISION	-	33.40	401.00	401.00	200.40	449.00	12%
27-430-509	COMMUNICATIONS - COMM PGM	-	-	10,000.00	10,000.00	-	10,000.00	0%
27-430-524	DETENTION SVCS - PRE ADJ	10,674	6,200.00	14,000.00	14,000.00	-	14,000.00	0%
27-430-526	DETENTION SVCS - FLEXIBLE	8,200	-	-	-	-	-	0%
27-430-553	MISCELLANEOUS - COMM PGM	16,356	-	-	-	-	-	0%
27-430-566	PRO SVCS - MENTAL HEALTH	1,318	-	-	-	-	-	0%
27-430-568	PRO SVCS - COMM PGM	861	450.00	-	-	-	-	0%
27-430-576	RESIDENTIAL SERVICES	19,446	26,856.00	-	-	-	-	0%
27-430-590	SUPPLIES - COURT INTAKE	-	344.79	3,000.00	3,000.00	-	3,000.00	0%
27-430-606	STATE PAYMENT	222	2,523.99	-	1,147.21	1,147.21	-	-100%
27-430-607	TRANSFER OUT	-	-	-	-	-	-	0%
27-430-641	AUDIT ENTRY	-	-	-	-	-	-	0%
27-430-802	SALARIES - DIRECT SUPERVISION	49,127	53,099.63	61,136.00	61,136.00	30,568.20	61,136.00	0%
27-430-803	SALARIES - COMM PGM	3,842	-	-	-	-	-	0%
27-430-813	SALARY P/T - COURT INTAKE	-	-	15,000.00	15,000.00	4,930.00	15,000.00	0%
27-430-820	LONGEVITY - DIRECT SUPERVISION	-	160.94	2,200.00	2,200.00	1,100.06	2,440.00	11%
	TOTAL EXPENDITURES	110,046	91,215	122,986	124,133	47,456	124,028	1%
EST. BUDGETED USES OF FUND BALANCE		-	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES		(7,846)	5,500	-	-	24,286	-	-

**LEON COUNTY, TX
FY 2025 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
SPECIAL FUNDS**

	FYE 22 ACTUAL 12 MONTH	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
RECORDS MGMT FUND - COUNTY CLERK							
(300) REVENUES							
30-300-310 FEES - COUNTY CLERK	98,336	81,061.52	63,568.00	63,568.00	40,807.17	66,483	5%
30-300-311 RECORDS ARCHIVE FEE LGC 118.011(F)	-	-	-	-	-	-	0%
30-300-329 INTEREST EARNED	7,139	10,180.26	4,783.00	4,783.00	6,458.78	5,683	19%
30-300-330 OTHER REVENUE	297	1,435.21	-	-	-	-	0%
30-300-352 TRANSFER IN	3,829	-	-	-	-	-	0%
30-300-414 SALARY/PAYROLL R/M	-	-	69,432.00	69,432.00	-	69,432	0%
30-300-553 MISC REVENUE	-	-	-	-	-	-	0%
TOTAL REVENUE	109,600	92,677	137,783	137,783	47,266	141,598	3%
(429) EXPENDITURES							
30-429-201 SOCIAL SECURITY TAXES	-	-	-	-	-	-	-
30-429-203 WORKERS COMPENSATION	-	-	-	-	-	-	-
30-429-204 UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	-
30-429-205 RETIREMENT	-	-	-	-	-	-	-
30-429-206 GROUP HOSPITAL INSURANCE	-	-	-	-	-	-	-
30-429-207 GUARDIAN INSURANCE	-	-	-	-	-	-	-
30-429-514 CONTRACTED SERVICES	-	26,000.00	31,200.00	31,200.00	10,400.00	31,200	0%
30-429-515 COPIER RENTAL	1,765	1,764.76	2,200.00	2,200.00	176.09	2,200	0%
30-429-552 MICROFILM EXPENSE	32,578	9,018.00	30,000.00	30,000.00	26,691.51	30,000	0%
30-429-553 MISCELLANEOUS	48,392	-	369,513.00	369,513.00	1,035.21	369,513	0%
30-429-607 TRANSFERS OUT	15,036	-	-	-	-	-	0%
30-429-803 SALARIES - CLERICAL	-	-	69,432.00	69,432.00	-	69,432	0%
30-429-813 SALARIES - PART TIME	-	-	-	-	-	-	0%
30-429-820 LONGEVITY	-	-	-	-	-	-	0%
30-429-822 OVERTIME	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	97,770	36,783	502,345	502,345	38,303	502,345	0%
EST. BUDGETED USES OF FUND BALANCE	11,830	-	-	-	364,562	360,747	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	-	-	-	373,525	0	

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

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

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

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

**LEON COUNTY, TX
FY 2025 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
SPECIAL FUNDS**

	FYE 22 ACTUAL 12 MONTH	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
RECORDS MGMT FUND - DISTRICT CLERK							
(300) REVENUES							
31-300-311 CRMNL RECORDS MNGMNT CCP102.005	4,902	8,344	4,926	4,926	615	5,495	12%
31-300-329 INTEREST EARNED	1,510	2,077	1,500	1,500	-	668	-55%
31-300-330 OTHER REVENUE	4,612	5	-	-	-	-	0%
31-300-352 TRANSFERS IN	-	-	-	-	-	-	0%
31-300-422 RECORDS TECH FUND 51.305	1,130	364	2,872	2,872	124	2,454	-15%
31-300-423 CIVIL RECORDS MNGMNT 51.317	-	-	-	-	-	-	0%
31-300-424 COURT RECORD PRSRVTN FUND 51.708	960	230	1,696	1,696	147	1,452	-14%
TOTAL REVENUE	13,114	11,020	10,994	10,994	887	10,070	-8%
(431) EXPENDITURES							
31-431-201 SOCIAL SECURITY TAXES	-	-	-	-	-	-	0%
31-431-203 WORKERS COMPENSATION	83	20	75	75	-	75	0%
31-431-204 UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	0%
31-431-205 RETIREMENT	-	-	-	-	-	-	0%
31-431-207 GUARDIAN INSURANCE	-	-	-	-	-	-	0%
31-431-552 MICROFILM EXPENSE	-	-	-	-	-	-	0%
31-431-553 MISCELLANEOUS	-	-	88,691	88,691	-	88,691	0%
31-431-813 SALARIES - PART TIME	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	83	20	88,766	88,766	-	88,766	0%
EST. BUDGETED USES OF FUND BALANCE	13,031				77,772	78,696	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	26,062	11,000	-	-	78,659	-	

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 2025 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
SPECIAL FUNDS**

	FYE 22 ACTUAL 12 MONTH	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
COUNTY & DISTRICT COURT TECHNOLOGY FUND (FUND 32)							
(300) REVENUES							
32-300-310 FEES - COUNTY CLERK	286	80	1,065	1,065	29	901	-15%
32-300-311 FEES - DIST CLERK	323	360	502	502	20	478	-5%
32-300-352 COUNTY TRANSFER IN	1,657	3,307	-	-	-	-	0%
32-300-654 PROJECTED CARRYOVER-PRIOR YR	-	-	-	-	-	-	0%
TOTAL REVENUE	2,266	3,747	1,567	1,567	49	1,380	-12%
(419) EXPENDITURES							
32-419-594 TECHNOLOGY EXPENSE	10,698	3,747	1,843	1,843	1,158	1,380	-25%
TOTAL EXPENDITURES	10,698	3,747	1,843	1,843	1,158	1,380	-25%
EST. BUDGETED USES OF FUND BALANCE	8,432	-	-	-	276	-	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(0)	-	-	-	(833)	(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.

	FYE 22 ACTUAL 12 MONTH	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
SUPPLEMENTAL & EMERGENT (S&E) GRANT							
(300) REVENUES							
37-300-330 OTHER REVENUE	-	-	-	-	-	-	0%
37-300-363 TJJ - S&E FUNDS	-	20,513	-	-	-	-	0%
TOTAL REVENUE	-	20,513	-	-	-	-	0%
(419) EXPENDITURES							
37-430-553 MISCELLANEOUS	-	4,442	-	-	-	-	
37-430-576 POST ADJ (SECURE) EXTRNL CNTRCTS	-	15,995	-	-	-	-	0%
37-430-606 STATE PAYOUT	-	-	-	-	-	-	
TOTAL EXPENDITURES	-	20,437	-	-	-	-	0%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	76	-	-	-	-	

**LEON COUNTY, TX
FY 2025 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
SPECIAL FUNDS**

	FYE 22 ACTUAL 12 MONTH	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
COUNTY ATTORNEY CHECK PROCESSING FUND (FUND 40)							
(300) REVENUES							
40-300-309 FEES - COUNTY ATTORNEY	-	-	-	-	-	-	0%
40-300-329 INTEREST EARNED	-	-	250.00	250.00	-	250	0%
40-300-330 OTHER REVENUE	-	29.00	-	-	-	-	0%
TOTAL REVENUE	-	29	250	250	-	250	0%
(400) EXPENDITURES							
40-400-553 MISCELLANEOUS	1,287	-	400.00	400.00	-	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	1,287	29	400	400	-	400	0%
EST. BUDGETED USES OF FUND BALANCE					150	150	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES			(150)		150	-	

**LEON COUNTY, TX
FY 2025 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
SPECIAL FUNDS**

	FYE 22 ACTUAL 12 MONTH	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
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	-	5,000	0%
41-300-333 PRETRIAL DIVERSION - SUPPLEMENT	13,831	13,812	-	-	-	-	0%
41-300-352 TRANSFER IN	33,140	-	-	-	-	-	0%
TOTAL REVENUE	46,971	14,709	5,000	5,000	-	5,000	0%
(400) EXPENDITURES							
41-400-201 SOCIAL SECURITY TAXES	918	918	-	77	77	-	0%
41-400-203 WORKERS COMPENSATION	-	-	-	-	-	-	0%
41-400-204 UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	0%
41-400-205 RETIREMENT	913	899	-	75	75	-	0%
41-400-553 MISCELLANEOUS	34,448	(1,308)	5,000	4,849	-	5,000	0%
41-400-590 OFFICE SUPPLIES	-	-	-	-	-	-	0%
41-400-625 EMPLOYEE SUPPLEMENT	12,000	12,000	-	-	-	-	0%
TOTAL EXPENDITURES	48,279	12,509	5,000	5,000	151	5,000	0%
EST. BUDGETED USES OF FUND BALANCE	1,308	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	2,200	-	-	(151)	-	-

**LEON COUNTY, TX
FY 2025 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
SPECIAL FUNDS**

	FYE 22 ACTUAL 12 MONTH	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
GRANT - SB 22 (EFF 10/1/2023)							
(322) REVENUES							
44-322-362 SB 22 SUPPLEMENT - SHERIFF' S OFFICE/JAIL	-	-	-	-	-	350,000	100%
44-322-363 SB 22 SUPPLEMENT - CO ATTY	-	-	-	-	700,000	175,000	100%
44-322-364 SB 22 SUPPLEMENT - DIST ATTY	-	-	-	-	-	175,000	100%
44-322-365 SB 22 SUPPLEMENT - CONSTABLE 1	-	-	-	-	-	10,058	100%
TOTAL REVENUE	-	-	-	-	700,000	710,058	100%
(422) EXPENDITURES - JAIL							
44-421-201 SOCIAL SECURITY TAXES	-	-	-	2,380	812	2,708	100%
44-421-203 WORKERS COMPENSATION	-	-	-	1,000	360	1,000	100%
44-421-204 UNEMPLOYMENT INSURANCE	-	-	-	56	10	71	100%
44-421-205 RETIREMENT	-	-	-	1,568	669	1,989	100%
44-421-206 GROUP HOSPITAL INSURANCE	-	-	-	-	-	-	100%
44-421-207 GUARDIAN INSURANCE	-	-	-	-	-	-	100%
44-421-603 SB-22 SAFETY/SECURITY EQUIP	-	-	-	-	-	-	100%
44-421-704 SALARIES - JAILERS	-	-	-	27,500	9,092	30,000	100%
44-421-708 CERTIFICATE PAY	-	-	-	3,600	1,523	5,400	100%
TOTAL EXPENDITURES	-	-	-	36,104	12,466	41,168	100%
(422) EXPENDITURES - SHERIFF'S OFFICE							
44-422-201 SOCIAL SECURITY TAXES	-	-	14,342	11,962	5,410	11,634	-19%
44-422-203 WORKERS COMPENSATION	-	-	3,000	2,000	953	2,000	-33%
44-422-204 UNEMPLOYMENT INSURANCE	-	-	306	250	36	313	2%
44-422-205 RETIREMENT	-	-	9,107	7,539	4,604	7,876	-14%
44-422-603 SB-22 SAFETY/SECURITY EQUIP	-	-	135,773	64,473	-	130,739	-4%
44-422-700 SALARIES - ELECTED OFFICIAL	-	-	17,661	17,661	8,151	17,661	0%
44-422-701 SALARIES - DEPUTIES	-	-	55,042	55,042	13,734	31,342	-43%
44-422-702 SALARIES - DISPATCHERS,JAILERS (DUAL)	-	-	26,825	26,825	4,890	15,325	-43%
44-422-703 SALARIES - INVESTIGATORS	-	-	35,710	35,710	7,343	15,909	-55%
44-422-705 SALARY - CHIEF DEPUTY	-	-	6,987	6,987	1,563	3,387	-52%
44-422-706 BALIFFS	-	-	11,163	11,163	2,382	5,162	-54%
44-422-707 CIVIL PROCESSOR	-	-	2,984	2,984	408	884	-70%
44-422-708 CERTIFICATE PAY	-	-	-	68,700	31,292	66,600	100%
TOTAL EXPENDITURES	-	-	318,900	311,296	80,766	308,832	-3%
(423) EXPENDITURES - COUNTY ATTORNEY							
44-423-201 SOCIAL SECURITY TAXES	-	-	11,859	11,859	1,432	11,859	0%
44-423-203 WORKERS COMPENSATION	-	-	250	250	56	250	0%
44-423-204 UNEMPLOYMENT INSURANCE	-	-	57	57	12	63	11%
44-423-205 RETIREMENT	-	-	7,813	7,813	1,214	8,712	12%
44-423-701 SB 22 - SALARIES	-	-	8,976	8,976	4,146	8,976	0%
44-423-702 SALARIES - LEGAL ASST VCTM COORD	-	-	50,000	50,000	-	50,000	0%
44-423-703 SALARIES - ASST COUNTY ATTORNEY	-	-	64,432	64,432	-	63,527	-1%
44-423-704 SALARIES - ADMINISTRATIVE	-	-	31,613	31,613	14,591	31,613	0%
TOTAL EXPENDITURES	-	-	175,000	175,000	21,451	175,000	0%
GRANT - SB 22 (EFF 10/1/2023)							
(424) EXPENDITURES - DISTRICT ATTORNEY							
44-424-201 SOCIAL SECURITY TAXES	-	-	11,859	11,859	5,342	11,858	0%
44-424-203 WORKERS COMPENSATION	-	-	250	250	231	250	0%
44-424-204 UNEMPLOYMENT INSURANCE	-	-	57	57	45	62	9%
44-424-205 RETIREMENT	-	-	7,834	7,834	4,544	8,711	11%
44-424-701 SALARIES - SALARIES	-	-	62,000	62,000	29,927	62,000	0%

**LEON COUNTY, TX
FY 2025 BUDGET**

FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025

44-424-702	SALARIES - VICTIM ASSISTANT COORD.	-	-	31,000	31,000	10,135	31,000	0%
44-424-703	SALARIES - ASSISTANT DIST. ATTORNEY	-	-	31,000	31,000	15,500	30,119	-3%
44-424-704	SALARIES - INVESTIGATOR	-	-	31,000	31,000	14,308	31,000	0%
	TOTAL EXPENDITURES	-	-	175,000	175,000	80,032	175,000	0%

GRANT - SB 22 (EFF 10/1/2023)

(425) EXPENDITURES - CONSTABLE 2

44-424-201	SOCIAL SECURITY TAXES	-	-	-	-	-	645	100%
44-424-203	WORKERS COMPENSATION	-	-	-	-	-	500	100%
44-424-204	UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	100%
44-424-205	RETIREMENT	-	-	-	-	-	475	100%
44-424-701	SALARIES - CONSTABLE 1	-	-	-	-	-	8,438	100%
	TOTAL EXPENDITURES	-	-	-	-	-	10,058	100%

EST. BUDGETED USES OF FUND BALANCE

		-	-	-	-	-	-	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES		-	-	(668,900)	(697,400)	505,285	(1)	

**LEON COUNTY, TX
FY 2025 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
SPECIAL FUNDS**

	FYE 22 ACTUAL 12 MONTH	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
DISTRICT ATTORNEY (FUND 45)							
(300) REVENUES							
45-300-330 OTHER REVENUE	827	-	-	-	-	-	0%
45-300-341 DIST. ATTY-STATE RETIREMENT SUP	-	-	-	-	-	-	0%
45-300-352 TRANSFERS IN	44,000	-	-	-	10,000	-	0%
45-300-362 COUNTY MATCH - DA	240,489	274,156	430,384	364,934	215,192	353,123	-18%
45-300-371 DIST. ATTY-CONTRIBUTIONS	-	-	-	-	-	-	0%
45-300-372 DIST. ATTY-STATE FUNDING	18,333	27,500	27,500	27,500	9,167	27,500	0%
45-300-505 LEASE PROCEEDS	-	15,288	-	-	-	-	0%
TOTAL REVENUE	303,650	301,656	457,884	392,434	234,359	380,623	-17%
(405) EXPENDITURES							
45-405-201 SOCIAL SECURITY TAXES	12,086	10,972	21,656	21,656	10,056	16,524	-24%
45-405-203 WORKERS COMPENSATION	949	1,240	1,700	1,700	355	1,700	0%
45-405-204 UNEMPLOYMENT INSURANCE	224	235	601	601	115	544	-9%
45-405-205 RETIREMENT	12,106	10,737	14,268	14,268	8,711	11,948	-16%
45-405-206 GROUP HOSPITAL INSURANCE	24,364	16,220	43,303	43,303	20,569	35,266	-19%
45-405-207 GUARDIAN INSURANCE	1,177	768	-	2,003	935	1,773	100%
45-405-509 COMMUNICATIONS	3,231	3,084	4,160	4,160	1,685	4,160	0%
45-405-515 COPIER RENTAL	5,519	4,500	6,000	6,000	1,708	6,000	0%
45-405-523 DATA PROCESSING	30,744	40,546	35,288	35,288	18,829	35,288	0%
45-405-527 DUES & SUBSCRIPTIONS	9,029	10,236	13,000	13,000	6,195	13,000	0%
45-405-530 EDUCATION	3,763	2,246	3,000	3,281	904	3,000	0%
45-405-536 GAS, OIL & GREASE	176	358	1,000	1,000	753	2,200	120%
45-405-553 MISCELLANEOUS	3,484	1,162	3,200	13,600	3,665	3,200	0%
45-405-560 POSTAGE	166	227	450	369	233	450	0%
45-405-565 PROFESSIONAL SERVICES	27,208	46,865	50,000	50,500	26,709	50,000	0%
45-405-575 REPAIRS & MAINT - VEHICLE	146	778	500	100	-	500	0%
45-405-590 SUPPLIES - OFFICE	2,410	3,552	4,500	4,300	2,487	4,500	0%
45-405-599 TRAVEL-HOTEL/MEAL/MILEAGE	4,315	3,051	7,575	7,075	(741)	7,575	0%
45-405-803 SALARIES - CLERICAL	68	1,666	12,000	12,000	2,158	7,400	-38%
45-405-807 SALARIES - ADMINISTRATIVE	41,634	62,234	93,000	75,325	38,504	78,675	-15%
45-405-809 SALARIES - INVESTIGATOR	52,290	42,408	56,500	36,725	21,133	38,675	-32%
45-405-814 SALARIES - ADA	65,918	34,116	76,500	48,500	28,308	49,725	-35%
45-405-820 LONGEVITY	2,436	1,542	1,680	1,680	775	2,520	50%
45-405-821 SALARY SUPPLEMENT	-	-	6,000	6,000	2,769	6,000	0%
45-405-822 OVERTIME	208	2,911	-	-	-	-	0%
TOTAL EXPENDITURES	303,650	301,655	455,881	402,434	196,816	380,623	-17%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	-	-	-	37,543	-	-

**LEON COUNTY, TX
FY 2025 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
SPECIAL FUNDS**

	FYE 22 ACTUAL 12 MONTH	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
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	42,591	41,600.00	33,000.00	33,000.00	11,507.56	33,000	0%
TOTAL REVENUE	42,591	41,605	33,000	33,000	11,508	33,000	0%
(460) EXPENDITURES							
46-460-201 SOCIAL SECURITY	2,330	2,126.69	-	-	-	-	0%
46-460-203 WORKERS COMPENSATION	-	-	-	-	-	-	0%
46-460-204 UNEMPLOYMENT	-	-	-	-	-	-	0%
46-460-205 RETIREMENT	2,332	2,178.30	-	-	-	-	0%
46-460-206 GROUP HEALTH INSURANCE	6,255	4,585.34	-	-	-	-	0%
46-460-207 GUARDIAN INSURANCE	350	217.10	-	-	-	-	0%
46-460-509 COMMUNICATIONS	-	-	-	-	-	-	0%
46-460-515 COPIER / FAX RENTAL	-	-	-	-	-	-	0%
46-460-523 DATA PROCESSING	-	-	-	-	-	-	0%
46-460-530 EDUCATION & TRAINING	350	-	-	-	-	-	0%
46-460-553 MISCELLANEOUS	-	-	-	-	-	-	0%
46-460-560 POSTAGE	-	-	-	-	-	-	0%
46-460-590 SUPPLIES - OFFICE	-	-	-	-	-	-	0%
46-460-599 TRAVEL-HOTEL/MEAL/MILEAGE	241	-	-	-	-	-	0%
46-460-641 AUDIT ENTRY	(15)	-	-	-	-	-	0%
46-460-807 SALARIES	30,579	27,626.36	33,000.00	33,000.00	12,903.87	33,000	0%
46-460-813 SALARIES - PART TIME	170	-	-	-	-	-	0%
46-460-820 LONGEVITY	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	42,592	36,734	33,000	33,000	12,904	33,000	0%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(1)	4,871	-	-	(1,396)	-	-

**LEON COUNTY, TX
FY 2025 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
SPECIAL FUNDS**

	FYE 22 ACTUAL 12 MONTH	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED EXPERIENCE	FYE 24 6 MO BUDGET	FYE 25 ADOPTED BUDGET	% INC/DEC 2023-2024
LEON COUNTY SENIOR NUTRITION (FUND 50)							
(300) REVENUES							
50-300-222 DONATION(S)	7,854	12,679	-	-	7,040	3,422	100%
50-300-330 OTHER REVENUE	5,554	6,402	-	-	-	9,479	100%
50-300-362 COUNTY MATCH - AAA	74,086	89,031	171,008	171,008	42,752	145,103	-15%
50-300-374 BVAAA - CONGREGATE	29,062	36,327	25,000	25,000	17,061	31,620	26%
50-300-375 BVAAA - TITLE III C2/HOME DELIVERY	97,486	95,981	74,609	74,609	46,967	94,419	27%
50-300-377 CONTRIBUTIONS-CONGREGATE	2,678	3,088	3,297	3,297	1,279	3,708	12%
50-300-378 CONTRIBUTIONS-HOME DELIVERY	2,717	3,801	2,565	2,565	16,843	3,224	26%
50-300-380 BVCOG AAA-OLDER AMERICANS ACT PRGRM	14,000	12,833	13,410	13,410	5,833	15,647	17%
50-300-419 TEXANS FEEDING TEXANS	3,942	-	3,738	3,738	-	-	-100%
50-300-431 NORMANGEE SENIOR CENTER	600	500	1,010	1,010	250	250	-75%
50-300-434 EMERGENCY FD & SHELTER PRGM	6,855	7,269	7,094	7,094	-	7,094	0%
TOTAL REVENUE	244,935	267,910	301,731	301,731	138,025	313,967	4%
(400) EXPENDITURES							
50-400-201 SOCIAL SECURITY TAXES	7,632	7,564	6,319	6,319	3,767	7,862	24%
50-400-203 WORKERS COMPENSATION	796	775	800	800	281	800	0%
50-400-204 UNEMPLOYMENT INSURANCE	118	138	142	142	40	199	40%
50-400-205 RETIREMENT	7,365	7,124	4,164	4,164	3,161	5,776	39%
50-400-206 GROUP HOSPITAL INSURANCE	7,021	8,106	6,895	6,895	4,330	7,332	6%
50-400-207 GUARDIAN INSURANCE	184	384	313	313	200	361	15%
50-400-506 CAPITAL OUTLAY - LEASE (PRINCIPAL)	-	-	-	7,500	2,120	7,500	100%
50-400-507 CAPITAL OUTLAY-MACH/EQUIP	-	-	12,649	1,699	699	12,649	1%
50-400-508 CAPITAL OUTLAY - LEASE (INTEREST)	-	-	-	2,550	498	2,550	100%
50-400-509 COMMUNICATIONS	4,977	5,682	6,500	6,500	2,232	6,500	0%
50-400-534 FOOD	77,150	87,465	110,000	110,000	42,274	108,000	-2%
50-400-536 GAS, OIL & GREASE	12,529	11,431	12,000	12,000	4,662	12,000	0%
50-400-548 KITCHEN	13,562	12,455	18,000	18,000	7,560	15,500	-14%
50-400-553 MISCELLANEOUS	374	350	2,330	580	91	400	-83%
50-400-560 POSTAGE	48	46	120	120	23	120	0%
50-400-567 RENT	3,000	2,500	3,000	4,750	3,500	3,000	0%
50-400-575 REPAIRS/MAINT-VEHICLES	4,033	2,165	4,250	5,150	1,017	5,000	18%
50-400-590 SUPPLIES - OFFICE	627	808	1,500	1,500	211	1,500	0%
50-400-599 TRAVEL-HOTEL/MEAL/MILEAGE	66	-	250	250	-	250	0%
50-400-601 UTILITIES	3,112	11,909	12,500	12,500	3,605	13,900	11%
50-400-611 TRANSFER OUT	-	9,312	-	-	-	-	0%
50-400-803 SALARIES - CLERICAL	-	-	-	-	-	-	0%
50-400-807 SALARIES - ADMINISTRATIVE	34,604	28,718	30,400	30,400	14,031	32,800	8%
50-400-813 SALARIES - PART TIME CENTER MNGRS	65,709	70,978	34,800	34,800	15,654	34,800	0%
50-400-814 SALARIES - PART TIME DRIVERS	-	-	34,800	34,800	15,786	34,800	0%
50-400-820 LONGEVITY	2,029	-	-	-	-	368	100%
50-400-822 OVERTIME	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	244,935	267,910	301,732	301,732	125,742	313,967	4%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	-	-	-	12,283	-	-

**LEON COUNTY, TX
FY 2025 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
SPECIAL FUNDS**

	FYE 22 ACTUAL 12 MONTH	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
EMERGENCY MANAGEMENT (FUND 52)							
(300) REVENUES							
52-300-330 OTHER REVENUE	1,920	-	-	-	5,604	-	0%
52-300-352 TRANSFER IN	95,242	94,900	101,178	101,178	50,590	-	-100%
52-300-553 MISC REVENUE	-	-	-	-	-	-	0%
TOTAL REVENUE	97,162	94,900	101,178	101,178	56,194	-	-100%
(400) EXPENDITURES							
52-427-201 SOCIAL SECURITY TAXES	2,960	3,333	3,106	3,106	1,544	3,365	8%
52-427-203 WORKERS COMPENSATION	83	88	150	150	37	150	0%
52-427-204 UNEMPLOYMENT INSURANCE	47	62	73	73	16	88	21%
52-427-205 RETIREMENT	3,077	3,320	2,047	2,047	1,322	2,472	21%
52-427-206 GROUP HOSPITAL INSURANCE	8,024	3,890	8,661	8,661	-	9,097	5%
52-427-207 GUARDIAN INSURANCE	400	229	401	401	52	449	12%
52-427-506 CAPITAL OUTLAY - LEASE (INTEREST)	994	8,663	2,500	6,469	2,696	3,000	20%
52-427-508 CAPITAL OUTLAY - LEASE (PRINCIPAL)	976	180	6,500	2,531	1,031	8,880	37%
52-427-509 COMMUNICATIONS	2,092	2,769	12,540	12,540	4,206	12,540	0%
52-427-510 CMPTR SPPRT/SPPLS/LIC/SFTWRE	150	4,166	4,850	4,850	1,429	4,850	0%
52-427-514 CONTRACTED SERVICES	11,656	15,619	12,000	12,851	12,851	13,500	13%
52-427-515 COPIER RENTAL	1,651	1,284	1,650	1,650	527	1,650	0%
52-427-530 EDUCATION & TRAINING	300	-	350	350	-	-	-100%
52-427-536 GAS, OIL & GREASE	1,333	4,132	1,000	2,672	1,440	3,000	200%
52-427-553 MISCELLANEOUS	10,802	79	750	750	109	-	-100%
52-427-554 DISASTER/EMERGENCY OPERATIONS	5,610	1,059	1,000	149	-	1,000	0%
52-427-555 CABLE	877	1,250	950	950	347	1,100	16%
52-427-560 POSTAGE	49	53	100	100	38	100	0%
52-427-571 REPAIRS & MAINT - EQUIPMENT	64	57	500	500	71	500	0%
52-427-575 REPAIRS/MAINT - VEHICLES	1,333	74	500	4,432	1,222	1,500	200%
52-427-590 SUPPLIES - OFFICE	199	57	200	200	-	200	0%
52-427-599 TRAVEL - HOTEL/MEAL	1,276	455	750	750	-	-	-100%
52-427-611 TRANSFER OUT	2,500	-	-	-	-	-	0%
52-427-807 SALARIES - ADMINISTRATIVE	34,275	42,087	40,600	40,600	18,738	43,600	7%
52-427-820 LONGEVITY	1,446	775	-	-	-	-	0%
52-427-821 SALARY SUPPLEMENT	53	-	-	-	-	-	0%
52-427-822 OVERTIME (OT)/STRAIGHT T	4,934	1,218	-	-	-	-	0%
TOTAL EXPENDITURES	97,162	94,900	101,178	106,782	47,675	111,041	10%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	0	(0)	-	(5,604)	8,519	(111,041)	

**LEON COUNTY, TX
FY 2025 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025**

	SPECIAL FUNDS			FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
	FYE 22 ACTUAL 12 MONTH	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET				
911-RURAL ADDRESSING (FUND 55)							
(300) REVENUES							
55-300-330 OTHER REVENUE	245	2,000	-	-	-	-	0%
55-300-352 TRANSFERS IN	2,500	-	-	-	-	-	0%
55-300-362 CO.MATCH-RURAL ADDRESSING	13,814	28,837	48,166	48,166	24,084	33,340	-31%
55-300-379 FEES - FLOODPLAIN PERMIT(S)	5,380	4,430	4,520	4,520	1,820	4,490	-1%
55-300-380 FEES - ELECTRIC PROVIDER/PERMITS	11,220	11,490	6,612	6,612	5,190	7,425	12%
55-300-381 BVCOG DATABANK MAINT	20,000	20,000	10,000	10,000	10,000	20,000	100%
55-300-382 FEES - MAPS/MAP BOOKS	105	295	56	56	-	96	71%
55-300-395 FEES - SIGNS	500	550	390	390	1,060	417	7%
55-300-505 LEASE PROCEEDS	-	-	-	-	-	-	0%
TOTAL REVENUE	53,764	67,602	69,744	69,744	42,154	65,768	-6%
(402) EXPENDITURES							
55-402-201 SOCIAL SECURITY TAXES	2,382	2,864	2,823	2,823	1,394	2,823	0%
55-402-203 WORKERS COMPENSATION	115	88	150	150	37	150	0%
55-402-204 UNEMPLOYMENT INSURANCE	39	53	67	67	15	74	10%
55-402-205 RETIREMENT	2,401	2,827	1,860	1,860	1,201	2,074	12%
55-402-206 GROUP HOSPITAL INSURANCE	7,433	7,067	8,661	8,661	4,330	9,098	5%
55-402-207 GUARDIAN INSURANCE	371	334	401	401	200	449	12%
55-402-504 CAPITAL OUTLAY	-	-	3,695	3,695	3,695	-	-100%
55-402-505 CAPITAL OUTLAY - LEASES	-	-	-	1,700	430	-	0%
55-402-509 COMMUNICATIONS	348	1,515	1,700	1,650	527	1,700	0%
55-402-515 COPIER RENTAL	1,934	2,127	1,650	485	485	1,650	0%
55-402-527 DUES & SUBSCRIPTIONS	-	358	450	-	-	500	11%
55-402-530 EDUCATION & TRAINING	-	-	650	-	-	650	0%
55-402-536 GAS, OIL & GREASE	1,279	327	950	950	(191)	500	-47%
55-402-553 MISCELLANEOUS	561	2,753	100	100	-	100	0%
55-402-560 POSTAGE	41	113	75	141	104	150	100%
55-402-575 REPAIRS/MAINT-VEHICLES	-	34	750	2,477	1,162	1,000	33%
55-402-590 SUPPLIES - OFFICE	1,226	1,423	2,150	2,150	596	2,150	0%
55-402-591 MAPS/MAP BOOKS	328	1,926	2,100	2,000	-	1,800	-14%
55-402-593 SUPPLIES - SIGN	3,538	488	3,600	3,534	1,043	4,000	11%
55-402-599 TRAVEL-HOTEL/MEAL	-	-	1,012	-	-	-	-100%
55-402-611 TRANSFER OUT	-	5,463	-	-	-	-	0%
55-402-807 SALARIES - ADMINISTRATIVE	30,783	37,286	36,900	36,900	17,031	36,900	0%
55-402-813 SALARIES - PART TIME	-	-	-	-	-	-	0%
55-402-820 LONGEVITY	985	554	-	-	-	-	0%
55-402-822 OVERTIME	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	53,764	67,602	69,744	69,744	32,058	65,768	-6%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	0	-	-	10,096	-	-

**LEON COUNTY, TX
FY 2025 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025**

SPECIAL FUNDS

	FYE 22 ACTUAL 12 MONTH	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025	
GRANT FUND (FUND 56)								
(300) REVENUES								
56-300-352	TRANSFER IN	-	-	-	-	-	0%	
56-300-362	COUNTY MATCH	-	10,942	50,000	50,000	-	-100%	
56-300-386	GRANT-INDIGENT DEFENSE	-	45,909	20,000	20,000	20,000	0%	
56-300-390	GRANT-SOLID WASTE	-	9,905	-	-	-	0%	
56-300-391	GRANT - HOMELAND SECURITY GRANT	-	-	12,300	12,300	-	-100%	
56-300-394	GRANT - HAVA	120,000	-	-	-	-	0%	
56-300-402	GRANT - SAVNS BJA/VINE GRANT	7,986	6,581	-	6,779	1,695	0%	
56-300-402	GRANT - ESSENTIAL SERVICES PROGRAM-GL	-	37,038	-	-	-	0%	
56-300-420	GRANT - TXCDBG	-	-	629,750	794,400	-	-100%	
56-300-412	GRANT - BODY WORN CAMERAS	-	32,527	-	-	-	0%	
56-300-429	GRANT - HISTORICAL COMM	-	30,000	-	-	-	0%	
56-300-445	GRANT - TXDOT CTIF	105,337	-	-	-	-	0%	
56-300-446	GRANT - TDEM	-	-	-	-	116,510	0%	
56-300-470	GRANT - FEMA-DR-4255	-	-	-	-	-	0%	
56-300-576	GRANT - COVID 19 CRF	-	-	-	-	-	0%	
56-300-577	GRANT - COVID 19 PROTECTION	-	-	-	-	-	0%	
56-300-578	GRANT - ARPA	-	-	-	-	-	0%	
56-300-622	GRANT- 4044301 SO MOBILE RADIO(S)	-	-	-	-	-	0%	
56-300-625	GRANT- TCJS AGENCY #409 SB1849	-	-	-	-	-	0%	
56-300-630	GRANT-3863901 OFFCR SFTY PRJCT	-	-	-	-	-	0%	
56-300-631	GRANT-3877001 SRT SRT NGT/THRML	-	-	-	-	-	0%	
56-300-633	GRANT - CARES ACT SUB GRANT MATCH	60,272	-	-	-	-	0%	
56-300-673	GRANT - 1913 JAIL	-	17,584	-	-	-	0%	
56-300-674	GRANT - DR-4245 HZRD MTG TN P	-	-	-	-	-	0%	
56-300-675	GRANT - COVID-19 HAVA	-	-	-	-	-	0%	
56-300-677	GRANT - DR 4586 WINTER STORM	36,186	0	-	-	-	0%	
56-300-699	GRANT- OOG CALLISTIC SHLD #4235601	15,343	-	-	-	-	0%	
56-300-700	GRANT-RIFLE RESISTANT BDY ARM R	-	-	-	-	-	0%	
	TOTAL REVENUE	345,124	190,486	712,050	883,479	118,205	20,000	-97%
56-350-578	GRANT - AMERICAN RESCUE PLAN ACT (ARPA)	55,843	518,576	2,879,861	2,879,861	1,086,321	1,300,000	
	TOTAL REVENUE	55,843	518,576	2,879,861	2,879,861	1,086,321	1,300,000	
(400) EXPENDITURES								
56-400-606	GRANT(S) PAYOUT	-	-	-	-	-	0%	
56-400-607	GRANT- TRANSFER OUT	96,457	37,038	-	-	116,510	0%	
56-400-610	GRANT- INDIGENT DEFENSE	-	45,909	20,000	20,000	20,000	0%	
56-400-611	GRANT - HAVA	120,000	-	-	-	-	0%	
56-400-612	GRANT - (CJD) BODY-WORN CAMERAS	-	32,528	-	-	-	0%	
56-400-613	GRANT - COUNTY MATCH	-	10,942	50,000	50,000	-	-100%	
56-400-616	GRANT-SOLID WASTE	-	9,905	-	-	-	0%	
56-400-617	GRANT - HSGP SHSP	-	-	12,300	12,300	-	-100%	
56-400-620	GRANT - CDBG	-	-	629,750	629,750	-	-100%	
56-400-622	GRANT-4044301 SO MOBILE RADIO(S)	-	-	-	-	-	0%	
56-400-626	GRANT - SAVNS BJA/VINE GRANT	7,986	6,581	-	6,779	3,389	0%	
56-400-627	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	-	-	-	34,900	-	0%	

LEON COUNTY, TX

FY 2025 BUDGET

FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025

56-400-636	GRANT - CDBG MITMOD	-	-	-	29,750	-	-	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	105,337	-	-	-	-	-	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	15,343	-	-	-	-	-	0%
56-400-700	GRANT-RIFLE RESISTANT BDY ARMR	-	-	-	-	-	-	0%
								0%
	TOTAL EXPENDITURES	345,123	190,486	712,050	883,479	119,899	20,000	-97%

**LEON COUNTY, TX
FY 2025 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025**

SPECIAL FUNDS

	FYE 22 ACTUAL 12 MONTH	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
(468) EXPENDITURES - ARPA							
56-468-553 GRANT - (ARPA) MISC PENDING PROJECT	-	-	197,257	127,257	15,360	1,300,000	559%
56-468-607 TRANSFER OUT	-	289,893	-	-	-	-	0%
56-468-633 GRANT - (ARPA) ADMIN/PROF SRVCS	-	75,301	582,604	559,029	38,865	-	-100%
56-468-634 GRANT - (ARPA) EXPO FIBER	55,843	-	-	-	-	-	0%
56-468-635 GRANT - (ARPA) JAIL RENOVATIONS	-	46,500	-	-	-	-	0%
56-468-636 GRANT - (ARPA) COMMUNICATIONS PROJECT	-	-	600,000	600,000	-	-	-100%
56-468-637 GRANT - (ARPA) TOWER FENCING PROJECT	-	51,930	-	-	-	-	0%
56-468-639 GRANT - (ARPA) EXPO STALL	-	17,154	-	-	-	-	0%
56-468-640 GRANT - (ARPA) EXPO STALL BARN	-	-	500,000	500,000	123,387	-	-100%
56-468-641 GRANT - (ARPA) R&B PCT 1	-	-	250,000	250,000	162,390	-	-100%
56-468-642 GRANT - (ARPA) R&B PCT 2	-	-	250,000	250,000	250,000	-	-100%
56-468-643 GRANT - (ARPA) R&B PCT 3	-	27,256	250,000	222,744	222,744	-	-100%
56-468-644 GRANT - (ARPA) R&B PCT 4	-	-	250,000	250,000	250,000	-	-100%
56-468-645 GRANT - (ARPA) SO VEHICLE EQUIP	-	-	-	23,575	23,575	-	0%
56-468-646 GRANT - (ARPA) CH&B MOWER	-	10,542	-	-	-	-	0%
56-468-647 GRANT - (ARPA) EMA MOBILE APP	-	-	-	-	-	-	0%
56-468-648 GRANT - (ARPA) COUNTY PHONE SYSTEM	-	-	-	70,000	-	-	0%
56-468-649 GRANT - (ARPA) AEDS	-	-	-	-	-	-	0%
PENDING FY 23 PROJECTS	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	55,843	518,576	2,879,861	2,852,605	1,086,321	1,300,000	-55%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	1	(1)	-	27,256	(1,694)	-	-

**LEON COUNTY, TX
 FY 2025 BUDGET
 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
 SPECIAL FUNDS**

	FYE 22 ACTUAL 12 MONTH	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
LEON COUNTY PERSONAL BOND FUND (FUND 57)							
(300) REVENUES							
57-300-330 REVENUES	-	-	-	-	-	-	0%
57-300-357 REVENUES	-	83,981	-	-	31,374	25,000	100%
TOTAL REVENUE	-	83,981	-	-	31,374	25,000	100%
(400) EXPENDITURES							
57-400-480 MISCELLEANEOUS	-	-	-	-	-	-	0%
57-400-671 DISTRIBUTION OF FUNDS	-	42,017	-	-	5,500	65,647	100%
57-400-672 DUE TO OTHER GOVERNMENT	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	-	42,017	-	-	5,500	65,647	100%
EST. BUDGETED USES OF FUND BALANCE		-	-	-	-	40,647	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES		41,964	-	-	25,874	-	

**LEON COUNTY, TX
FY 2025 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
SPECIAL FUNDS**

	FYE 22 ACTUAL 12 MONTH	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
CAPTIAL PROJECTS (FUND 58)							
(300) REVENUES							
58-300-329 INTEREST EARNINGS	-	-	-	-	-	-	0%
58-300-330 OTHER REVENUE	-	-	-	-	-	-	0%
58-300-352 TRANSFERS IN	277,574	411,447	218,625	218,625	87,654	218,625	0%
TOTAL REVENUE	277,574	411,447	218,625	218,625	87,654	218,625	0%
(400) EXPENDITURES							
58-415-607 COMMUNICATIONS/TECHNOLOGY	87,915	367,772	68,625	89,790	49,584	68,625	0%
58-415-608 COURTHOUSE RESTORATION	-	-	50,000	-	-	50,000	0%
58-415-610 VOTER REGISTRATION EQUIPMENT	18,400	-	-	-	-	-	0%
58-415-611 TRANSFER OUT	-	-	-	-	-	-	0%
58-415-612 JUSTICE CENTER RENO/RPRS	-	-	-	-	-	-	0%
58-415-630 TOWER(S)	-	-	-	-	-	-	0%
58-415-633 CO BUILDING EXPANSIONS/RENOVATIONS	5,329	43,675	100,000	161,834	143,039	100,000	0%
58-415-640 COUNTY ANNEX #1	-	-	-	-	-	-	0%
58-415-649 LEON CO EXPO/CIVIC CTR	77,268	-	-	-	-	-	0%
58-415-651 1913 JAIL RENOVATIONS	-	-	-	-	-	-	0%
58-415-655 CASS STREET PROJECT	-	-	-	-	-	-	0%
58-415-659 ARENA 2	88,662	-	-	-	-	-	0%
TOTAL EXPENDITURES	277,574	411,447	218,625	251,623	192,623	218,625	0%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	-	-	-	(104,968)	-	-

**LEON COUNTY, TX
FY 2025 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
SPECIAL FUNDS**

	FYE 22 ACTUAL 12 MONTH	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
GRANT - VIOLENCE AGAINST WOMEN ACT (VAWA)							
(300) REVENUES							
59-300-363 VAWA GRANT FUNDING	-	-	-	-	-	88,435	0%
59-300-352 TRANSER IN - COUNTY MATCH	-	-	-	65,450	16,363	-	0%
TOTAL REVENUE	-	-	-	65,450	16,363	88,435	0%
(599) EXPENDITURES							
59-599-201 SOCIAL SECURITY TAXES	-	-	-	-	-	3,245	0%
59-599-203 WORKERS COMPENSATION	-	-	-	-	-	400	0%
59-599-204 UNEMPLOYMENT INSURANE	-	-	-	-	-	85	0%
59-599-205 RETIREMENT	-	-	-	-	-	2,384	0%
59-599-206 GROUP HOSPITAL INSURANCE	-	-	-	-	-	9,552	0%
59-599-207 GUARDIAN INSURANCE	-	-	-	-	-	471	0%
59-599-530 EDUCATION & TRAINING	-	-	-	-	-	3,775	0%
59-599-599 TRAVEL - HTL/MEAL/MILEAGE	-	-	-	-	-	3,775	0%
59-599-807 SALARY - ADMINISTRATIVE	-	-	-	17,675	4,419	17,325	0%
59-599-809 SALARY - INVESTIGATOR	-	-	-	19,775	4,943	20,825	0%
59-599-814 SALARY - ADA	-	-	-	28,000	7,000	26,775	0%
TOTAL EXPENDITURES	-	-	-	65,450	16,362	88,612	0%
EST. BUDGETED USES OF FUND BALANCE							
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	-	-	-	1	(177)	

**LEON COUNTY, TX
FY 2025 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
SPECIAL FUNDS**

	FYE 22 ACTUAL 12 MONTH	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
TOWERS (FUND 60)							
(300) REVENUES							
60-300-352 TRANSFER IN - COUNTY	11,158	24,365.52	105,000.00	105,000.00	26,250.00	100,000	-5%
TOTAL REVENUE	11,158	24,366	105,000	105,000	26,250	100,000	-5%
(406) EXPENDITURES							
60-406-504 CAPITAL OUTLAY	-	-	85,000.00	85,000.00	-	-	-100%
60-406-552 PROFESSIONAL SERVICES	-	575.00	-	-	-	85,000	100%
60-406-561 TOWER - CENTERVILLE EXP	8,411	11,804.40	15,000.00	15,000.00	2,689.21	10,000	-33%
60-406-562 TOWER - RIVER EXP	121	7,484.02	1,000.00	1,000.00	176.99	1,000	0%
60-406-563 TOWER - FLO EXP	1,145	838.24	1,000.00	1,000.00	229.39	1,000	0%
60-406-564 TOWER - FLYNN EXP	49	433.99	1,000.00	1,000.00	-	1,000	0%
60-406-565 TOWER - NORMANGEE PARK EXP	787	1,147.43	1,000.00	1,000.00	278.60	1,000	0%
60-406-566 TOWER - OAKWOOD EXP	644	1,177.12	1,000.00	1,000.00	143.83	1,000	0%
60-406-567 TOWER - CTY OF CVILLE EXP	-	-	-	-	-	-	0%
60-406-611 TRANSFER OUT	-	228.81	-	-	-	-	0%
TOTAL EXPENDITURES	11,158	23,460	105,000	105,000	3,518	100,000	-5%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	905	-	-	22,732	-	-

**LEON COUNTY, TX
FY 2025 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
SPECIAL FUNDS**

	FYE 22 ACTUAL 12 MONTH	FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
CAPITAL IMPROVEMENT PLAN/FUND (CIP)							
(300) REVENUES							
70-300-329 INTEREST EARNINGS	-	-	-	-	-	-	0%
70-300-330 OTHER REVENUE	-	-	-	-	-	-	0%
70-300-352 TRANSFER IN	-	-	-	-	-	707,224	100%
70-300-654 PROJECTED CARRYOVER - PRIOR YEAR	-	-	-	-	-	-	0%
TOTAL REVENUE	-	-	-	-	-	707,224	100%
(406) EXPENDITURES							
70-700-513 CONTINGENCY	-	-	-	-	-	707,224	100%
70-700-601 IMPROVEMENT - ANNEX I	-	-	-	-	-	-	0%
70-700-602 IMPROVEMENT - ANNEX II	-	-	-	-	-	-	0%
70-700-603 IMPROVEMENT - COURTHOUSE	-	-	-	-	-	-	0%
70-700-603 IMPROVEMENT - DISTRICT COURT	-	-	-	-	-	-	0%
70-700-604 IMPROVEMENT - DPS/HWY PATROL	-	-	-	-	-	-	0%
70-700-605 IMPROVEMENT -	-	-	-	-	-	-	0%
70-700-606 IMPROVEMENT -	-	-	-	-	-	-	0%
70-700-607 IMPROVEMENT -	-	-	-	-	-	-	0%
70-700-608 IMPROVEMENT -	-	-	-	-	-	-	0%
70-700-609 IMPROVEMENT -	-	-	-	-	-	-	0%
70-700-610 IMPROVEMENT	-	-	-	-	-	-	0%
70-700-611 IMPROVEMENT - SOCIAL SERVICES	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	-	-	-	-	-	707,224	100%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	-	-	-	-	-	-

DEBT SERVICE FUND

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

LEON COUNTY, TEXAS
 FY 2025 BUDGET
 FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
 DEBT SERVICE FUND

		FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
LEON COUNTY DEBT SERVICE FUND:							
(303) REVENUE							
13-303-301	DELINQUENT PROPERTY TAXES	16,502	-	-	12,287	-	0%
13-303-302	CURRENT AD VALOREM TAXES	1,296,486	1,423,549	1,423,549	1,195,369	1,723,913	21%
13-303-328	PAYMENT IN LIEU OF TAXES	-	-	-	-	-	
13-303-329	INTEREST EARNED	-	-	-	-	-	
13-303-330	OTHER REVENUE	-	-	-	511	-	0%
13-303-392	AD VALOREM PENALTY & INTEREST	9,923	-	-	7,480	-	0%
	TOTAL REVENUE	1,322,910	1,423,549	1,423,549	1,215,646	1,723,913	21%
(422) EXPENDITURES							
13-422-506	PRINCIPAL EXP	1,232,000	1,268,000	1,268,000	-	1,723,913	36%
13-422-508	INTEREST EXP	80,021	43,746	43,746	21,873	-	-100%
13-422-553	MISCELLANEOUS EXP	-	-	-	-	-	0%
	TOTAL EXPENDITURES	1,312,021	1,311,746	1,311,746	21,873	1,723,913	31%
EST. BUDGETED USES OF FUND BALANCE		-	-	-	-	-	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES		10,890	111,803	111,803	1,193,773	-	

ENTERPRISE FUND

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

LEON COUNTY, TX

FY 2025 BUDGET

FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025

25-455-820	LONGEVITY	1,524	150	-	300	36	1,160	100%
25-455-822	OVERTIME	9,303	17,491	10,000	10,000	4,188	10,000	0%
	SPECIAL FUNDS							
	TOTAL EXPENDITURES	469,913	585,744	516,293	527,563	186,951	468,795	-9%
	EST. BUDGETED USES OF FUND BALANCE	73,221	-	-	-	-	-	-
	EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	0	-	-	-	(109,910)	-	-

CAPITAL PROJECT FUNDS

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

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

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

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

**LEON COUNTY, TEXAS
FY 2025 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2025
DEBT SERVICE FUND**

		FYE 23 ACTUAL 12 MONTH	FYE 24 ADOPTED BUDGET	FYE 24 AMENDED BUDGET	FYE 24 6 MO EXPERIENCE	FYE 25 ADOPTED BUDGET	% INC/DEC 2024-2025
LEON COUNTY CAPITAL PROJECTS (DS) FUND:							
(300) REVENUE							
12-300-329	INTEREST EARNED	27,500	52,568	52,568	390	-	-100%
12-300-330	OTHER REVENUE	-	-	-	-	-	0%
	TOTAL REVENUE	27,500	52,568	52,568	390	-	-100%
(400) EXPENDITURES							
12-400-611	TRANSFER OUT	-	-	-	-	-	-
12-400-731	COMPUTER WRKSTN REPLACEMENTS	200,667	-	-	-	-	-100%
12-400-732	MERAKI HARDWARE/LICENSING	24,643	-	-	-	-	-100%
12-400-733	FENCING PROJECTS	63,000	-	-	-	-	-100%
12-400-734	C'VILLE TWR SHELTER EXPENDITURES	102,349	-	-	-	-	-100%
12-400-735	C'VILLE TOWER EQUIPMENT	83,449	-	-	-	-	-100%
12-400-736	FORESTRY 1/4 TRACTOR	179,822	-	-	-	-	-100%
12-400-737	1913 JAIL RENOVATION (WEST WINDOWS)	45,816	-	-	-	-	-100%
12-400-738	1913 JAIL (MASONRY)	57,200	52,568	-	-	-	-100%
12-400-739	JUSTICE CENTER - CAMERA SYSTEM	56,065	-	-	-	-	-100%
12-400-740	EXPO CENTER - CAMERA SYSTEM	40,391	-	-	-	-	-100%
12-400-741	EXPO CENTER - HORSE SHED/STALL ADD	200,000	-	-	-	-	-100%
12-400-742	R&B PCT 1 - ROAD PROJECTS	353,663	-	-	-	-	-100%
12-400-743	R&B PCT 2 - ROAD PROJECTS	353,663	-	-	-	-	-100%
12-400-745	R&B PCT 3 - ROAD PROJECTS	368,591	-	-	-	-	-100%
12-400-746	R&B PCT 4 - ROAD PROJECTS	353,663	-	-	-	-	-100%
	TOTAL EXPENDITURES	2,482,984	52,568	-	-	-	-100%
EST. BUDGETED USES OF FUND BALANCE		-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES		-	-	52,568	390	-	-