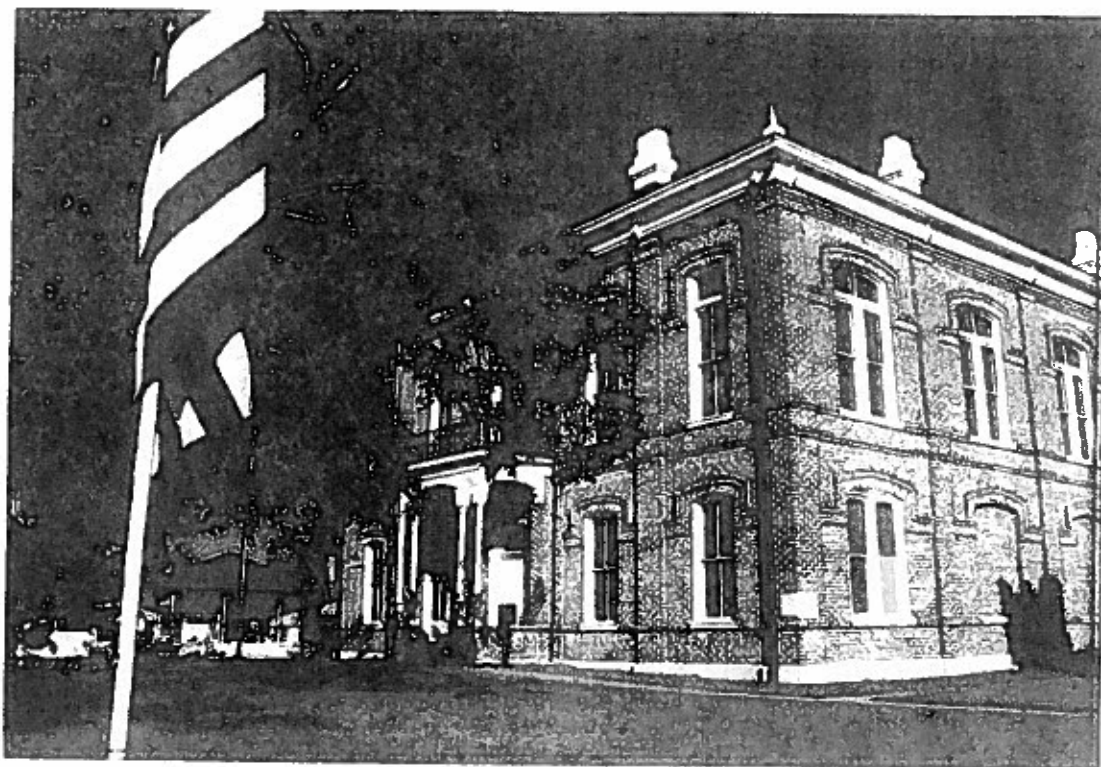




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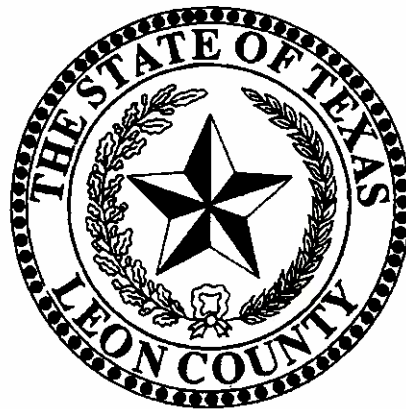
AMY KAISER
CLERK, COUNTY COURT
BY *Melissa Hesser*
LEON COUNTY, TEXAS



Leon County, Texas

Adopted Budget

Fiscal Year 2026



Leon County, Texas
Adopted Budget
Fiscal Year 2026

PK

County of Leon

Fiscal Year 2025-2026

Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$952,928, which is a 8.44 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$292,525.00.

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

FOR: RYDER, BING, FOLEY, WORKMAN

AGAINST: SULLIVAN

PRESENT and not voting: Ø

ABSENT: Ø

Property Tax Rate Comparison

	2025-2026	2024-2025
Property Tax Rate:	\$0.419296/100	\$0.419296/100
No-New-Revenue Tax Rate:	\$0.393894/100	\$0.389591/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.349770/100	\$0.348855/100
Voter-Approval Tax Rate:	\$0.430620/100	\$0.419296/100
Debt Rate:	\$0.061140/100	\$0.054430/100

Total debt obligation for County of Leon secured by property taxes: \$1,984,682

LEON COUNTY, TEXAS
ADOPTED BUDGET
For the Fiscal Year Ending September 30, 2026
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ADOPTED ANNUAL BUDGET

FISCAL YEAR 2026

October 1, 2025 – September 30, 2026

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 2026 Adopted Budget covers twelve months from October 1, 2025, through September 30, 2026. The budget preparation process aims to develop a work program and financial plan for Leon County. The goal is to produce a budget document stating which services and functions will be provided with available resources.

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

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

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

Phase I: Departmental Requests:

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

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

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

1. Workload Decreases: If a department has had a workload decrease (including efficiencies created by technology improvements) or some other programmatic change that has resulted in a lower demand for service, then budget reductions may be recommended to reflect this decrease.
2. Changing Circumstance: If circumstances have changed in the community or the customer base that no longer justifies continuing a department's program at its current level, then budget reductions may be recommended to reflect this change.
3. Revenue Shortfalls: If a past program was fully or partially funded based on an expectation of additional revenue and that revenue has not materialized or continued as expected, then budget reductions may be recommended to bring expenses in line with the actual revenue.
4. Decrease in Non-General Fund Revenue: If a program was fully or partially funded by Non-General Fund revenue and that revenue has been reduced or eliminated, the increase to the General Fund will be evaluated as a Program Change.

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

Phase II: Budget Review

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

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

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

Phase III: Commissioners Court Deliberations and Proposal of the Budget

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

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

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

Phase IV: Adoption of the Budget

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

Phase V: Implementation of the Adopted Budget

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

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

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

Auditor's Office makes the appropriate changes in the financial management system to reflect the transfer.

ACCOUNTING SYSTEM

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

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

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

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

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

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

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

Budget Adjustments -- Transferring funds between line items for budget administration can be done by the department head or elected officials and does not require further approval of the

Commissioners' Court before any expenditure of funds. Some departments have multiple divisions; adjustments may also be made between line items within the various divisions of a department.

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

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

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

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

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

Committed Fund Balance – Amounts that can only be used for specific purposes imposed by a formal action of the government's highest level of decision-making authority. The County's highest level of decision-making authority resides with the Commissioners' Court. The

constraints imposed by the resolution of the Commissioners' Court remain binding unless removed or changed in the same manner employed to commit those resources previously.

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

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

FUND STRUCTURE

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

General Fund – As a major fund, the general fund is the County's general operating fund. The general operating fund accounts for all resources not required to be accounted for in other funds. This fund provides for the general government or daily operations of the County. The primary sources of revenue for the general fund are property tax, sales tax, fees, and service charges.

Special Revenue Funds – Funds specifically required accounting for revenues and expenditures restricted for specific purposes. Special revenue funds include Hotel Occupancy Tax, State Lateral Road, Unclaimed Property, Law Library, Local Provider Participation, Law Enforcement Education, County Records Management, County Clerk Records Management, County Clerk Archival, Courthouse Security Fund, Justice Court Security Fund, District Clerk Management, District Clerk Archival, Justice of the Peace Technology, County and District Court Technology, Forfeitures, DA Hot Check Collection, Bail Bond Board Fee, Voter Registration, Vehicle Inventory Tax Interest, Sheriff – Crime Fund, District Attorney – Crime Fund, Primary Election.

Grant Fund – Funds specifically funded by state or federal agencies to supplement budget allocations and/or support services provided by County offices and departments. It also serves as potential seed money for new programs and/or

services, particularly within County priority areas of concern, identified gaps in service, and other service needs.

Debt Services – The fund accounts for the principal and interest payment on bonded long-term indebtedness. Primary sources of revenue include ad valorem taxes and interest income.

Capital Projects – Funds specifically designed to account for the acquisition or construction of major capital facilities, major capital improvements, and/or equipment acquisition.

Enterprise Fund – Fund created to account for business-like activities similar to the private sector. These funds are considered self-supporting because the services rendered are generally financed through charges.

FINANCIAL SUMMARY OVERVIEW

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

REVENUES

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

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

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

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

Penalty & Interest on Taxes - Includes taxes that become delinquent (but not past due) on February 1 in the year following the issuance of a tax roll. After February 1, the taxpayer is

required to pay a penalty for late payment and interest from February 1 at a specified annual rate. This account is used to account for all such penalties and interest collected.

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

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

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

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

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

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

Other Revenue – Includes revenue not classified in another category.

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

Functions of County Government

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

Structure of County Government

The statutory duties and responsibilities of county officials in Texas are numerous. County government is generally an extension of state government, principally focusing on the judicial system, health and welfare services, law enforcement, and road construction. Texas counties seldom have responsibility for schools, water and sewer systems, electric utilities, and

commercial airports. Texas county governments have no ordinance-making powers other than those explicitly granted by the State Legislature.

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

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

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

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

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

ELECTED OFFICIALS
COUNTY FUNDED ANNUAL SALARY
Year Ending September 30, 2026

	Base Salary	County Longevity	Senate Bill 22 Supplement	Other Supplements	Annual Salary	Footnotes
<u>Elected Officials</u>						
County Judge	63,339	5,460		51,000	119,799	
County Commissioners'						
Precinct 1	63,339	7,860		14,400	85,599	
Precinct 2	63,339	660		14,400	78,399	
Precinct 3	63,339	1,140		14,400	78,879	
Precinct 4	63,339	660		14,400	78,399	
County Treasurer	63,339	3,540			66,879	
Tax Assessor/Collector	63,339	680			64,019	
County Attorney*	63,339	2,100		94,500	159,939	
District Attorney	12,000			14,000	26,000	(1)
District Clerk	63,339	6,040			69,379	
County Clerk	63,339	4,400			67,739	
District Judge						
87th District Court	6,400				6,400	(1)
278th District Court	6,400				6,400	(1)
369th District Court**	3,680				3,680	(1)
Justice of the Peace						
Precinct 1	63,339	660		12,000	75,999	
Precinct 2	63,339	5,180		12,000	80,519	
Precinct 4	63,339	4,000		12,000	79,339	
Sheriff	63,339	3,060	17,662	14,400	98,461	(2)
Constable						
Precinct 1	57,405	1,140	5,934		64,479	(2)
Precinct 2	58,620		4,719		63,339	(2)
Precinct 4	63,339				63,339	
	1,284,607	46,580		267,500	1,436,985	

(1) District Court Judges can receive additional compensation from the County per Government code 659.012(a)(1) and 32.001. The District Attorney is compensated per Government Code 46.003.

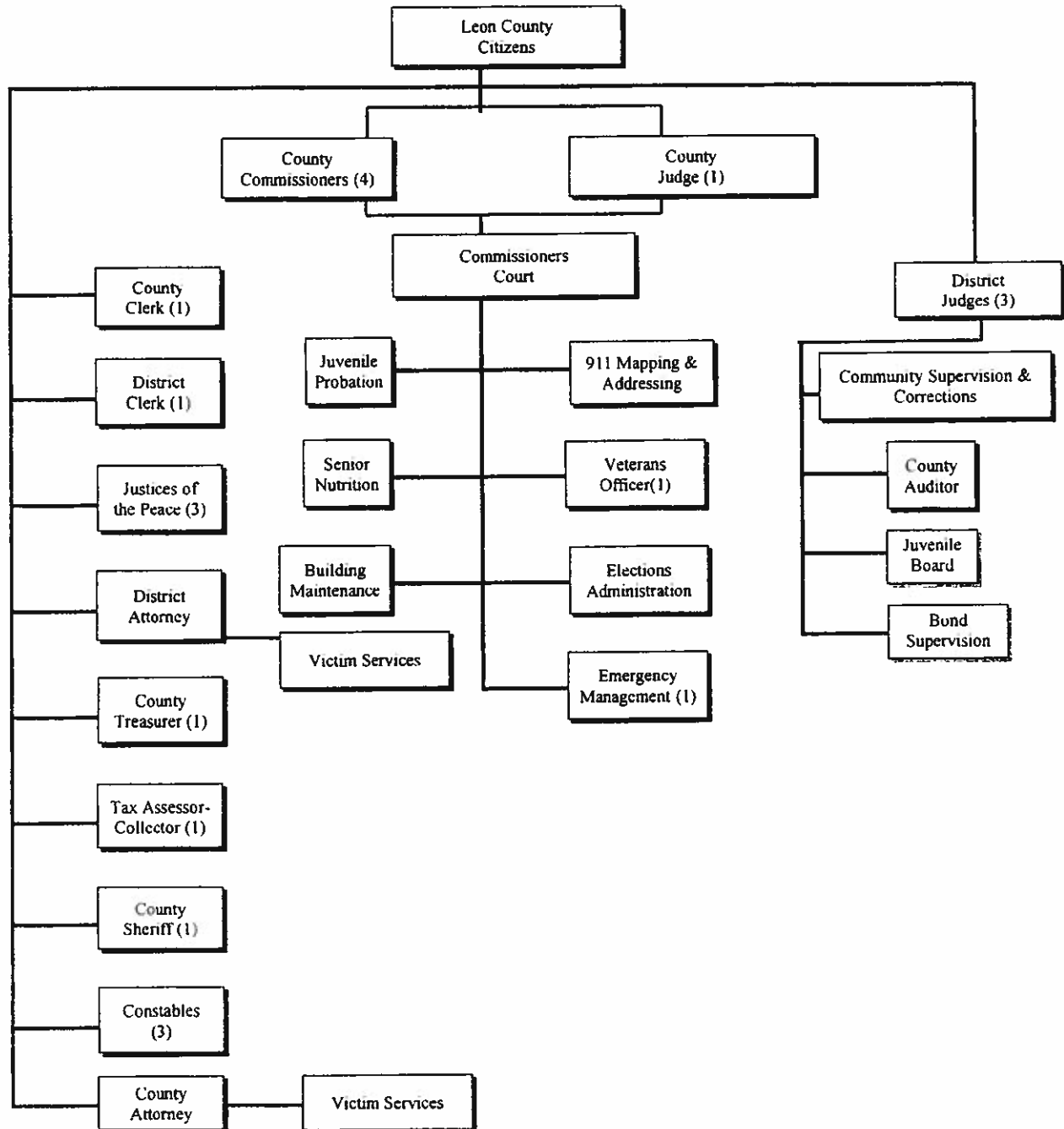
(2) Senate Bill 22 Supplement is a state funded supplement.

*Correction to County Attorney state funded supplement.

**Correction to 369th District Court Base Salary per order.



LEON COUNTY ORGANIZATIONAL CHART



Leon County Commissioners' Court



Left to Right:

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

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

COUNTY OF LEON

Elected Officials

Commissioners Court

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

Constables

Glenn Hightower, Pct 1
John Franks, Pct 2
Victor Smith, Pct 4

County Attorney

Keith Cook

County Clerk

Amy Kaiser

District Attorney

James "Caleb" Henson

District Clerk

Cassandra Noey

District Judges

C. Michael Davis
Tracy Sorensen
Amy Thomas Ward

Justice of the Peace

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

Sheriff

Kevin Ellis

Tax Assessor/Collector

Victoria Willis

Treasurer

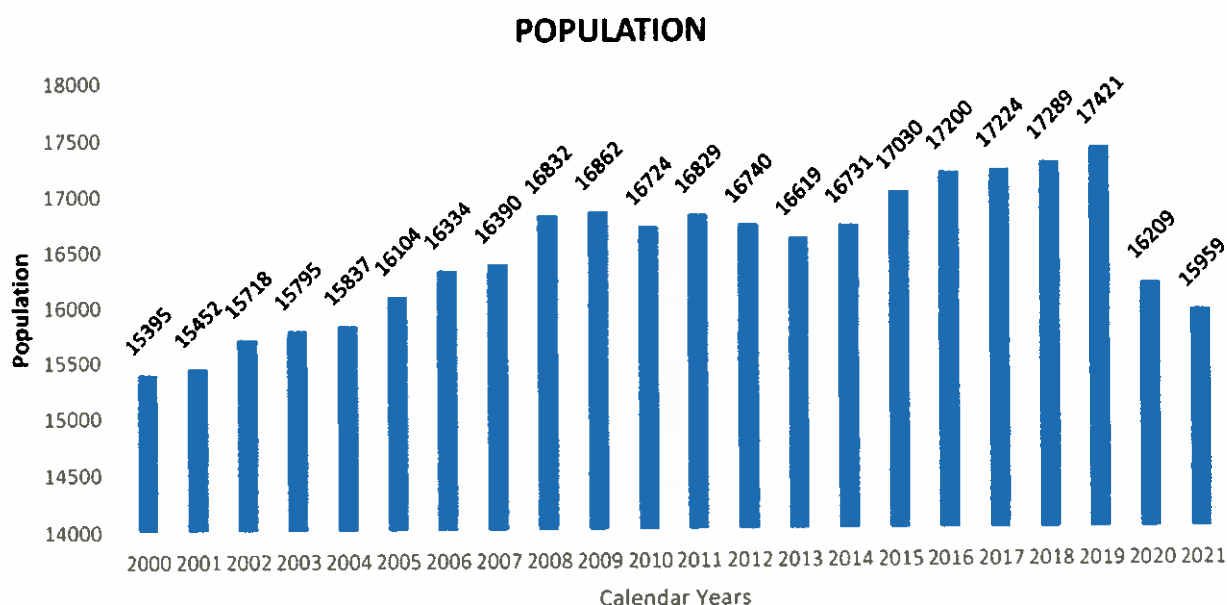
Brandi Hill

Appointed Officials/Department Heads

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

LEON COUNTY PROFILE

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



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

County services and responsibilities include:

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

LEON COUNTY STATISTICS & DEMOGRAPHICS



2020 Decennial Census: 15,719
Median household income: \$59,975

Racial Composition: White – 78%
Hispanic – 15%
African American – 6%
Other – 1%

Education Attainment: High School Graduate or higher (age 25+): 81.7%
Bachelor's degree or higher (age 25+): 15.4%

Top Employers:

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

Information regarding Leon County Statistics and Demographics can be located at
<https://www.census.gov/quickfacts/fact/table/leoncountytexas/RHI425222#RHI425222>.
[https://data.census.gov/profile/Leon County, Texas?q=050XX00US48289](https://data.census.gov/profile/Leon%20County,%20Texas?q=050XX00US48289)

**ORDER LEVYING A TAX RATE
FOR THE COUNTY OF LEON
(FOR THE TAX YEAR 2025)**

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

WHEREAS, on the undersigned date, a motion made by Leon County Commissioner July 1st and seconded by Leon County Commissioner T. D. Kelly that the property tax rate be increased by the adoption of a tax rate of \$4.19296 which is effectively a 10% increase in the tax rate.

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

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

NOW, THEREFORE, BE IT RESOLVED that the Commissioners' Court of Leon County, Texas does hereby levy and adopt a tax rate on \$100.00 of valuation for the county of Leon for the tax year 2025 as follows:

1. For the purpose of maintenance and operations - \$358156
2. For the payment of principal and interest on county debt - \$0.061140
3. Total tax rate for 2025 tax year - \$4.19296

THIS TAX RATE WILL RAISE FEWER TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEARS RATE. THE M&O TAX RATE WILL EFFECTIVELY BE RAISED BY -1.84% AND RAISES TAXES FOR MAINTENANCE AND OPERATIONS ON \$100,000 HOME BY APPROXIMATELY -\$6.71.

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

SIGNED on the 8th day of September, 2025

Joey Sullivan
Joey Sullivan, Commissioner, Pct. #1

Kyle Workman
Kyle Workman, Commissioner, Pct. #3

Attested:
Amy Kaiser
Leon County Clerk, Amy Kaiser

Leon County Judge

Paul Bing
Paul Bing, Commissioner, Pct. #2

Thomas Forey
Thomas Forey, Commissioner, Pct. #4

LEON COUNTY

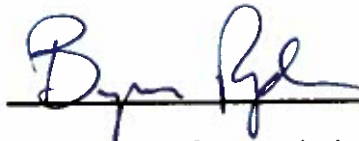
COMMISSIONERS COURT

LEON COUNTY, TEXAS

ORDER RATIFYING BUDGET AND TAX RATE

On motion by T.J. Foley and seconded by Kyle Workman
the Commissioners Court does hereby ratify the actions taken by the Commissioners
Court on September 8, 2025 to adopt the 2025-2026 budget and the 2025 tax rate.

Adopted by a vote of 4 ayes and 1 nays on this 8th day of
September, 2025.



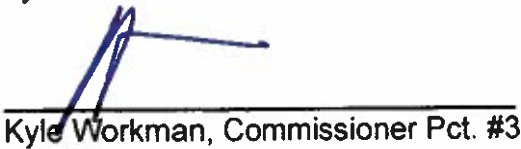
Byron Ryder, County Judge



Joey Sullivan, Commissioner Pct#1



Paul Bing, Commissioner, Pct. #2



Kyle Workman, Commissioner Pct. #3



Thomas Foley, Commissioner, Pct. #4

Witnessed and Attested To By:



Amy Kaiser, Leon County Clerk

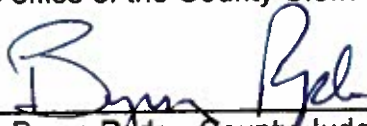
Budget Certificate

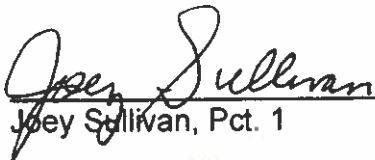
Budget of Leon County, Texas: Budget Year from October 1, 2025 to September 30, 2026

Centerville, Texas
Date: September 8, 2025

THE STATE OF TEXAS
COUNTY OF LEON

We, Leon County Commissioners Court, Byron Ryder, Joey Sullivan, Paul Bing, Kyle Workman and Thomas Foley, do hereby certify that the attached budget is a true and correct copy of the budget of Leon County, Texas, as passed and approved by the Commissioners Court of said County on the 8th day of September 2025 at 9:00 a.m. as the same appears on file in the office of the County Clerk of said County.


Byron Ryder, County Judge

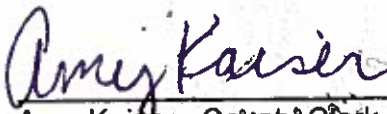

Joey Sullivan, Pct. 1


Paul Bing, Pct. 2


Kyle Workman, Pct. 3


Thomas Foley, Pct. 4

Attest:


Amy Kaiser, County Clerk

LEON COUNTY
AD VALOREM TAX ALLOCATION BUDGET
FISCAL YEAR ENDING SEPTEMBER 30, 2026
Calculation of Tax Revenue

ADOPTED BUDGET - 9/8/2026

*****PRELIMINARY W/2ND TAX NOTE (LOWEST I & S TAX RATE)*****

This budget is calculated on an adjusted tax valuation of

OPERATING RATE: 0.358156
 I & S (DEBT) RATE: 0.061140

PROPOSED FY 2025 TAX RATE 0.419296 41.9296%
NO NEW REVENUE TAX RATE 0.393894 12,915,455.82
VOTER APPROVAL RATE 0.423591 13,889,195.69
DEMINIMUS RATE 0.433735 14,221,808.99
 Collection Rate -----> 99.00%

Unprotected Taxable Value	
	\$3,278,916,618.00
2025 Certified Values	\$3,262,683,372.00
2025 Rolling Stock Value	\$16,233,246.00
Values Under Protest	\$3,149,457.00
100% Collection	\$13,748,366.22
99% Collection	\$13,610,882.56

TAX BREAKDOWN:

General Fund 0.263311 62.80%
 Road & Bridge Funds 0.094845 22.62%
 *Debt Service Fund 0.061140 14.58%
0.419296 100.00%

\$8,547,418.60
\$3,078,781.64
\$1,984,682.32
\$13,610,882.56

DISTRIBUTION OF TAX:

Maintenance & Operation 62.80%
 Road & Bridge Funds 22.62%
 Debt Service 14.58%
100.00%

\$8,547,418.60
\$3,078,781.64
\$1,984,682.32
\$13,610,882.56

DISTRIBUTION OF R&B FUNDS:

R&B #1 24.59% \$757,072.40
 R&B #2 25.64% \$789,399.61
 R&B #3 25.33% \$779,855.39
 R&B #4 24.44% \$752,454.23
100.00% \$3,078,781.64

BYRON RYDER, LEON COUNTY JUDGE

TAX YEAR	ADOPTED 2020	ADOPTED 2021	ADOPTED 2022	ADOPTED 2023	ADOPTED 2024	ADOPTED 2025	PROPOSED 2026
BUDGET YEAR 2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	
Maintenance & Operations Rate (M&O)	0.443095	0.443095	0.443095	0.385041	0.346180	0.364866	0.358156
Interest & Sinking Fund Rate (I&S)				0.058054	0.048876	0.054430	0.061140
TOTAL TAX RATE	0.45917	0.443095	0.443095	0.443095	0.395056	0.419296	0.419296

*According to Tax Code Section 26.012(6) the total value of homesteads that receive a tax ceiling under Tax Code Section 11.261 (tax freezes) are excluded from the calculation of the debt rate. However, these properties do not represent zero tax amounts and revenue of a limited amount is collected from these accounts will be used to help pay for debt service for the current year. Therefore, the properties with tax ceilings create an excess amount of payment for debt taxes that is not represented by the statutorily required adoption of the debt rate.

GENERAL FUND

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

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

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

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL EXPERIENCE (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2024-2025
REVENUES:							
AD VALOREM TAXES	7,573,729	7,633,754	8,869,335	8,869,335	7,544,048	8,843,423	0%
SALES TAX REVENUE	1,765,568	2,039,767	1,755,019	1,755,019	1,061,084	2,069,782	18%
FEES	757,178	549,494	753,785	753,785	319,602	1,024,672	36%
STATE/FEDERAL RECEIPTS	112,754	110,138	130,514	130,514	87,530	166,860	28%
INTEREST	191,885	280,023	147,950	147,950	133,342	180,000	22%
OTHER REVENUES	774,370	349,794	797,019	803,129	111,642	459,500	-42%
TOTAL REVENUES:	11,175,484	10,962,970	12,453,622	12,459,732	9,257,247	12,744,237	2%
EXPENDITURES:							
GENERAL ADMINISTRATIVE							
COMMISSIONER'S COURT	322,990	317,959	363,011	363,011	159,110	359,851	-1%
COUNTY CLERK	311,977	320,264	341,045	341,045	160,089	342,190	0%
NON-DEPARTMENTAL	2,356,595	2,371,026	3,995,801	3,943,924	2,091,731	4,829,422	21%
COUNTY COURT	204,689	210,171	213,482	214,982	99,215	244,355	14%
DISTRICT CLERK	189,100	182,616	222,414	222,414	90,642	262,775	18%
TAX ASSESSOR - COLLECTOR	372,292	392,657	433,293	443,120	232,121	473,541	9%
CO COURTHOUSE & BLDGS	492,933	550,200	668,466	668,466	412,316	591,741	-11%
COUNTY AUDITOR	285,548	337,445	347,838	347,838	173,290	370,550	7%
COUNTY TREASURER	190,258	189,390	223,461	223,461	103,482	225,598	1%
TOTAL GENERAL ADMINISTRATIVE:	4,726,382	4,871,728	6,808,811	6,768,261	3,521,996	7,700,022	13%
LEGAL							
COUNTY ATTORNEY	276,428	275,627	294,823	294,823	148,763	332,018	13%
TOTAL FINANCIAL ADMINISTRATIVE:	276,428	275,627	294,823	294,823	148,763	332,018	13%
JUDICIAL:							
DISTRICT COURTS	410,630	444,414	412,562	412,562	151,917	401,808	-3%
JUSTICES OF THE PEACE	433,040	499,858	594,265	595,468	252,738	589,930	-1%
COURT ADMINISTRATION	32,522	65,961	60,150	60,150	22,954	60,150	0%
ADULT PROBATION/BOND SUPERVISION	3,501	3,706	84,900	3,725	809	88,558	4%
TOTAL JUDICIAL AND ELECTIONS:	879,694	1,013,939	1,151,877	1,071,905	428,418	1,140,446	-1%
PUBLIC SERVICE:							
SOCIAL SERVICES	60,213	53,234	63,854	63,854	23,216	73,907	16%
LEON COUNTY VICTIM SERVICES	30,517	29,822	37,015	37,015	12,525	32,371	-13%
KEEP TEXAS BEAUTIFUL	-	50	100	100	50	100	0%
INDIGENT HEALTH CARE (HEALTH & WELFARE)	66,337	123,769	117,500	117,500	24,461	91,750	-22%
TEXAS AGRILIFE EXTENSION SERVICE	184,289	168,974	215,681	215,681	87,308	230,544	7%
WASTE DISPOSAL	352,069	393,289	387,114	387,094	185,626	441,502	14%
TOTAL PUBLIC SERVICES:	693,425	769,139	821,264	821,244	333,186	870,174	6%

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

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL EXPERIENCE (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2024-2025
EXPENDITURES:							
PUBLIC SAFETY							
SHERIFF'S OFFICE/JAIL	3,930,118	3,900,548	4,894,091	4,940,751	1,925,078	4,681,785	-4%
CONSTABLES	86,253	93,281	188,469	188,469	56,230	316,171	68%
HIGHWAY PATROL	66,317	67,007	72,494	72,494	33,526	74,969	3%
LICENSE & WEIGHTS (DPS)	61,272	61,331	64,885	64,885	31,489	69,117	7%
TEXAS RANGER	6,063	6,262	6,200	6,200	634	6,200	0%
TOTAL PUBLIC SAFETY:	4,150,023	4,128,428	5,226,139	5,272,799	2,046,957	5,148,242	-1%
TOTAL EXPENDITURES:	10,725,953	11,058,860	14,302,914	14,229,032	6,479,319	15,190,902	6%
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES:	449,531	(95,890)	(1,849,292)	(1,769,300)	2,777,927	(2,446,664)	32%
BUDGETED USES OF FUND BALANCE	-	95,890	1,849,292	-	-	2,446,664	
EXCESS (DEFICIT) INCLUDING USE OF FUND BALANCE:	449,531	(0)	-	-	-	(0)	

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

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
REVENUES:							
10-300-222 DONATION(S)	2,750	782	550	550	220	550	0%
10-300-301 DELINQUENT AD VALOREM TAXES	224,828	167,934	159,468	159,468	111,733	170,360	7%
10-300-302 CURRENT AD VALOREM TAXES	6,827,881	6,951,794	8,163,943	8,163,943	6,996,581	8,082,371	-1%
10-300-303 STATE REBATE - SALES TAX	1,739,610	2,017,641	1,738,130	1,738,130	1,052,488	2,050,000	18%
10-300-304 STATE REBATE - MIXED BEV	25,958	22,126	16,889	16,889	8,596	19,782	17%
10-300-305 FEES - CONSTABLE PCT #1	3,800	2,500	1,925	1,925	2,600	7,500	290%
10-300-307 FEES - COUNTY JUDGE	386	304	435	435	140	412	-5%
10-300-308 FEES - COUNTY SHERIFF	43,044	32,233	58,415	58,415	10,039	47,494	-19%
10-300-309 FEES - COUNTY ATTORNEY	425	482	716	716	217	555	-22%
10-300-310 FEES - COUNTY CLERK	241,069	271,063	187,361	187,361	104,259	220,000	17%
10-300-311 FEES - DISTRICT CLERK	116,782	36,354	104,703	104,703	391	245,000	134%
10-300-312 FEES - JP PCT #1	53,267	4,726	63,350	63,350	-	65,000	3%
10-300-313 FEES - JP PCT #2	122,147	11,616	161,956	161,956	134,679	220,000	36%
10-300-314 FEES - JP PCT #4	16,246	3,320	21,289	21,289	24,786	32,500	53%
10-300-316 FEES - COUNTY TRANSACTION	1,764	67	2,462	2,462	1,998	2,357	-4%
10-300-317 FEES - DEFENSIVE DRIVING	470	20	1,174	1,174	444	1,053	-10%
10-300-318 FEES - RENEWALS	-	-	832	832	310	427	-49%
10-300-319 FEES-SMALL CLAIMS FILING	-	-	625	625	-	-	-100%
10-300-320 FEES - WARRANTS	1,000	96	687	687	463	676	-2%
10-300-321 COURT FINES	13,130	18,742	28,619	28,619	6,872	20,525	-28%
10-300-322 MOTOR VEHICLE TAX	-	5,464	-	-	-	-	0%
10-300-323 AUTO TITLES	10,470	13,615	12,452	12,452	5,645	11,927	-4%
10-300-324 TAX CERTIFICATES	19,001	20,960	13,219	13,219	7,590	16,500	25%
10-300-325 BOAT TAX	3,161	7,557	2,570	2,570	3,321	8,750	240%
10-300-326 BEER LICENSES	300	505	1,199	1,199	-	1,065	-11%
10-300-328 PAYMENT IN LIEU OF TAXES	48,546	38,940	34,009	34,009	35,132	37,500	10%
10-300-329 INTEREST EARNINGS	191,885	280,023	147,950	147,950	133,342	180,000	22%
10-300-330 OTHER REVENUE	325,551	199,236	188,812	194,922	53,363	328,073	74%
10-300-331 ABATEMENT FEE	1,000	3,000	500	500	-	-	-100%
10-300-332 OTHER DEFERRED REVENUES	-	-	-	-	-	-	0%
10-300-338 FEE - TIME PAYMENT REIMB - ART 102.03	1,657	582	640	2,453	79	884	38%
10-300-343 FEES - VISUAL RECORDING FEE	255	241	270	270	90	242	-10%
10-300-344 FEE - JP 1 EXPUNCTION	-	-	-	-	-	-	0%
10-300-352 TRANSFER IN	81,728	-	21,667	21,667	-	21,667	0%
10-300-353 TRANSFER IN - GRANT REIM FUNDS	244,807	694	-	-	-	-	0%
10-300-389 FEES - TAX COLLECTION	45,370	110,369	53,935	53,935	5,052	75,260	40%
10-300-392 AD VALOREM PENALTY & INTEREST	129,512	119,414	104,663	104,663	45,764	125,645	20%
10-300-396 FEES - CONSTABLE PCT #4	-	-	780	780	-	1,500	92%
10-300-402 FEES - BOND SUPERVISION	-	-	-	-	1,932	5,580	100%
10-300-408 FEES - CONSTABLE PCT #2	-	600	100	100	650	3,000	2900%
10-300-410 CO CRT BOND FORFTRE GC41.005A	10,000	-	2,105	2,105	-	2,000	-5%
10-300-420 CLCTNS-TRNSPRTN/BAI FORFEITURE	-	-	-	-	-	-	0%
10-300-411 DISPUTE RESOLUTION FUND	-	-	-	-	1,350	-	0%
10-300-412 CO LANGUAGE ACCESS FUND LGC 135.15	-	-	-	-	633	1,266	0%
10-300-416 JUSTICE COURT SUPPORT FUND	-	-	-	-	4,275	8,550	0%
10-300-432 FEES - TAX A/C	120	15	43	43	-	37	-15%
10-300-435 FEES-FLOOD DAMAGE PRFVENTION	-	-	1,684	1,684	-	-	-100%
10-300-505 LEASE PROCEEDS	-	-	-	-	-	-	0%
10-300-522 COLLECTIONS-SHERIFF'S BAIL BOND	-	-	-	-	-	-	0%
10-300-532 APPLICATION FEE- BAIL BOND BOARD	1,000	1,500	1,167	1,167	-	1,033	-11%
10-300-533 COLLATERAL FEES-BAIL BOND BOARD	-	-	-	-	-	-	0%
10-300-536 UNCLAIMED EXCESS PROCEEDS TC 34 04	-	-	-	-	-	-	0%
10-300-654 PROJECTED CARRYOVER-PRIOR YR	-	-	500,000	500,000	-	-	-100%
TOTAL REVENUES:	10,548,921	10,344,515	11,801,294	11,809,217	8,755,035	12,017,039	2%

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

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
SPECIAL REVENUE FUNDS:								
10-301-331	INDIGENT HEALTH FUND	391,508	394,611	441,261	441,261	389,969	465,048	5%
10-301-332	(LEOSE) ALLOCATION REVENUE	6,595	5,625	6,069	6,069	-	5,596	-8%
	TOTAL SPECIAL REVENUE FUNDS:	398,103	400,236	447,330	447,330	389,969	470,644	5%
MISCELLANEOUS FUND REVENUES:								
10-302-333	LOCAL TRUANCY PREV & DIV LGC134.156	5,362	213	3,200	3,200	4,300	5,000	56%
10-302-334	FEES - COUNTY ARREST	3,913	100	1,631	1,631	2,827	1,681	3%
10-302-335	KEEP TEXAS BEAUTIFUL	-	-	-	-	-	-	0%
10-302-336	LOCAL SPECIALTY COURT FEES	1,565	696	693	693	198	970	40%
10-302-337	FEES-JUDICIAL EDUCATION & SUPPORT	465	505	478	478	210	488	2%
10-302-338	COURT REPORTER FUND	8,408	4,853	4,458	4,458	1,176	4,958	11%
10-302-340	JAIL TELEPHONE COMMISSION	15,123	29,198	15,337	15,337	5,233	20,142	31%
10-302-341	STATE SUPPLEMENT-CO JUDGE	25,200	25,200	25,812	25,812	15,100	37,800	46%
10-302-342	STATE SUPPLEMENT-CO ATTY	70,000	70,000	70,000	70,000	70,000	96,250	38%
10-302-344	FEES - SANITATION	8,850	7,800	7,363	7,363	4,450	7,826	6%
10-302-345	FEES - NSF CHECK SERVICE	540	161	594	594	177	492	-17%
10-302-346	COUNTY % COMPTROLLER REVENUE	10,959	1,511	27,971	27,971	206	25,000	-11%
10-302-347	COLLECTIONS - COURT APPTD ATTY FEES	18,903	4,458	16,761	16,761	-	14,495.42	-14%
10-302-350	COLLECTIONS - SHERIFF AUCTION PROCE	-	600	33	33	-	120	264%
10-302-352	TRANSFERS IN	590	-	-	-	-	-	0%
10-302-354	FEES-TIME PYMNT REIMB FEE	8,832	23	1,813	-	-	-	-100%
10-302-407	CLLCTNS-JURY PYMT REIMB/JURY FUND	12,933	37,708	5,066	5,066	1,139	11,207	121%
10-302-424	INMATE REIMB TOCJ/SS	-	7,528	229	229	2,224	1,781	678%
10-302-425	FEES - TOWING COLLECTIONS	-	-	345	345	-	182	-47%
10-302-426	FEES - ESTRAY COLLECTIONS	32,246	28,552	14,739	14,739	9,486	17,416	18%
10-302-428	BVCOG - TRANSPORTATION SERVICES	5,160	3,875	7,482	7,482	1,446	9,753	30%
10-302-429	BVCAP - TRANSPORTATION SERVICES	-	274	433	433	-	433	0%
10-302-430	FEES - HOG ABATEMENT PROGRAM	-	430	560	560	330	560	0%
	TOTAL MISCELLANEOUS FUND REVENUE:	229,049	223,683	204,998	203,185	118,501	256,554	25%
	TOTAL ALL REVENUES:	11,176,073	10,968,434	12,453,622	12,459,732	9,263,505	12,744,237	2%

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

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
GENERAL GOVERNMENT								
(401) COMMISSIONER'S COURT								
10-401-201	SOCIAL SECURITY TAXES	17,736	18,440	20,365	20,365	8,659	20,171	-1%
10-401-203	WORKERS COMPENSATION	505	332	600	600	369	660	10%
10-401-205	RETIREMENT	18,429	15,641	18,023	18,023	7,474	16,716	-7%
10-401-206	GROUP HOSPITAL INSURANCE	33,902	34,529	34,656	34,656	17,321	37,776	9%
10-401-207	GUARDIAN INSURANCE	1,517	1,498	1,603	1,603	755	1,603	0%
10-401-530	EDUCATION AND TRAINING	6,194	4,084	8,000	9,000	5,804	8,000	0%
10-401-553	MISCELLANEOUS	-	-	-	-	-	-	0%
10-401-590	SUPPLIES - OFFICE	32	38	250	250	49	250	0%
10-401-599	TRAVEL HOTEL/MEAL/OOC MILEAGE	9,991	6,003	13,300	12,300	2,966	11,000	-17%
10-401-801	SALARIES-ELECTED OFFICIAL	225,354	229,354	256,854	256,854	111,394	253,355	-1%
10-401-820	LONGEVITY	9,332	8,040	9,360	9,360	4,320	10,320	10%
10-401-821	SALARY SUPPLEMENT	-	-	-	-	-	-	-
TOTAL COMMISSIONER'S COURT		322,990	317,959	363,011	363,011	159,110	359,851	-1%

Purpose:

To carry out the local laws, policies, and services as determined by County, State, and Federal governments for the good of all and the betterment of the daily lives of all citizens in a fair and equitable manner.

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

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
GENERAL GOVERNMENT								
(403) COUNTY CLERK								
10-403-201	SOCIAL SECURITY TAXES	16,488	17,610	18,404	18,404	8,849	18,152	-1%
10-403-203	WORKERS COMPENSATION	441	368	550	550	192	465	-15%
10-403-204	UNEMPLOYMENT INSURANCE	218	277	349	349	88	280	-20%
10-403-205	RETIREMENT	16,305	13,964	16,287	16,287	7,169	15,044	-8%
10-403-206	GROUP HOSPITAL INSURANCE	42,377	43,303	43,320	43,320	20,208	47,220	9%
10-403-207	GUARDIAN INSURANCE	1,733	1,939	2,004	2,004	916	2,004	0%
10-403-509	COMMUNICATIONS	-	1,514	1,000	1,000	-	2,500	150%
10-403-515	COPIER RENTAL	-	-	-	-	-	-	0%
10-403-523	DATA PROCESSING	9,388	7,435	5,242	5,242	3,034	4,391	-16%
10-403-530	EDUCATION AND TRAINING	125	663	955	1,205	1,125	1,700	78%
10-403-552	MICROFILM EXPENSE	-	-	-	-	-	-	0%
10-403-553	MISCELLANEOUS	-	-	-	-	-	500	100%
10-403-560	POSTAGE	1,874	3,709	3,600	3,600	523	3,750	4%
10-403-590	SUPPLIES - OFFICE	4,187	4,210	5,000	5,000	926	5,000	0%
10-403-599	TRAVEL-HOTEL/MEAL/MILEAGE	455	900	3,760	3,510	419	3,900	4%
10-403-801	SALARIES-ELECTED OFFICIAL	56,338	57,338	60,339	60,339	18,102	63,339	5%
10-403-803	SALARIES - CLERICAL	147,934	151,934	163,935	163,935	92,493	166,225	1%
10-403-813	SALARIES - PART TIME	-	-	-	-	-	-	0%
10-403-820	LONGEVITY	13,900	15,100	16,300	16,300	6,046	7,720	-53%
10-403-822	OVERTIME (OT)/STRAIGHT TIME (ST)	213	-	-	-	-	-	-
TOTAL COUNTY CLERK		311,977	320,264	341,045	341,045	160,089	342,190	0%

Purpose:

The County Clerk is the Local Registrar for recording all birth and death certificates, official bond records, military discharge records and other miscellaneous records. The County Clerk is responsible for legal instruments which include real and personal property, bonds, plats, marks and brands, assumed names, marriage licenses, deputation records, issuance of bail bond checks, beer and wine hearings, safekeeping of wills, and Commissioners Court Minutes. The County Clerk is the custodian of the court registry funds deposited at the direction of the civil and statutory probate courts.

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

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
GENERAL GOVERNMENT								
(409) NON-DEPARTMENTAL								
10-409-203	WORKERS COMPENSATION	4,184	5,162	120	3,975	3,072	3,620	2917%
10-409-305	EMPLOYEE RETIREE HEALTH INSURANCE	-	-	-	-	-	4,722	
10-409-306	EMPLOYEE RETIREE - MEDICARE	-	-	-	-	-	10,000	
10-409-500	ADV/LEGAL NOTICES-SB622 MANDATED	7,338	4,317	4,000	4,000	450	4,000	UJM
10-409-501	ADVERTISING/NOTICES	360	-	500	500	-	325	-35%
10-409-502	AUDIT	47,594	45,679	57,000	57,000	-	57,000	0%
10-409-503	AUTOPSY/AMBULANCE MILEAGE	66,334	83,698	80,000	93,000	21,181	80,000	0%
10-409-505	LOBBY EXP - HB 1495	182	-	-	-	-	-	0%
10-409-506	PAUPER H&S 694.002	500	-	-	-	-	-	0%
10-409-508	*CENTRAL APPRAISAL DIST.	263,092	267,384	343,578	343,578	169,203	344,584	0%
10-409-509	COMMUNICATIONS	75,471	62,364	80,000	64,000	33,620	80,000	0%
10-409-510	DATA/CMPTR LIC/SUPP/SFTWRE	1,550	3,330	4,000	4,000	3,560	4,000	0%
10-409-513	**CONTINGENCY	140,000	-	625,000	433,787	2,300	625,000	0%
10-409-515	EOC COUNTY MATCH	90,098	92,095	100,416	100,416	50,208	105,572	5%
10-409-516	911-COUNTY MATCH	26,535	30,062	31,286	31,286	15,644	35,044	12%
10-409-517	DISTRICT ATTORNEY-CO MATCH	267,250	343,234	372,952	372,952	186,476	394,815	6%
10-409-518	JUVENILE PROB-CO MATCH/GRNT MATCH	63,947	24,373	69,556	69,556	34,778	77,959	12%
10-409-519	SENIOR NUTRITION-CO MATCH	86,038	67,843	136,145	136,145	68,072	127,298	-6%
10-409-520	HOG ABATEMENT PROGRAM SUPPLIES	-	95	500	500	-	-	-100%
10-409-525	CONTRIBUTIONS	21,278	26,900	26,300	26,300	4,500	26,850	2%
10-409-527	DUES	8,433	9,849	8,600	8,600	5,600	8,600	0%
10-409-545	INSURANCE & BONDING	202,124	218,419	210,000	264,671	221,293	300,000	43%
10-409-551	MHMR CONTRIBUTION	7,200	7,200	7,200	7,200	7,200	7,200	0%
10-409-552	PROFESSIONAL SRVS/GRNT ADMIN	46,610	144,275	150,000	139,880	18,635	150,000	0%
10-409-553	MISCELLANEOUS	1,563	(934)	2,000	2,195	961	2,000	0%
10-409-555	FERAL HOG PRGRM - DISBURSEMENT	-	8,250	10,000	40,000	16,760	-	-100%
10-409-597	TRAPPER/MISC EXP	10,800	10,800	10,800	10,800	4,500	10,800	0%
10-409-603	VETERANS AFFAIRS - CO MATCH	10,488	10,524	12,860	12,860	6,430	19,218	49%
10-409-607	TRANSFERS OUT	17,270	111,576	-	-	-	-	0%
10-409-608	CAPITAL PROJECTS - TRANSFER OUT	400,272	177,535	957,364	957,364	707,224	1,250,140	31%
10-409-609	GRANT - TRANSFERS OUT	10,942	-	-	63,736	63,736	-	0%
10-409-629	TOWER(S) - COUNTY MATCH	24,366	6,366	100,000	100,000	25,000	18,750	-81%
10-409-636	ELECTIONS - CO MATCH	188,565	216,763	267,771	267,771	258,886	170,097	-36%
10-409-645	EMPLOYEE DRUG TESTING	3,597	2,274	2,500	2,500	1,284	2,500	0%
10-409-646	COURTHOUSE SEC-CO MATCH	98,642	125,306	189,196	189,196	94,598	188,132	-1%
10-409-647	JP TECH FUND - CO MATCH	38,450	797	2,656	2,656	2,656	-	-100%
10-409-649	LEON CO EXPO/CIVIC CENTER - CO MATCH	-	136,714	-	-	-	227,982	0%
	TOTAL NON-DEPARTMENTAL	2,231,069	2,242,247	3,862,300	3,810,423	2,027,828	4,336,208	12%

*The Leon County Central Appraisal District is an outside entity whose mission is to appraise all property in the Leon County Appraisal District at market value equally and uniformly, and to communicate that value annually to each taxpayer and taxing jurisdiction. The cost of operations is divided among all entities who utilize their services.

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

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

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
PUBLIC WELFARE								
(410) SOCIAL SERVICES								
10-410-201	SOCIAL SECURITY TAXES	1,724	1,762	1,965	1,965	775	2,015	3%
10-410-203	WORKERS COMPENSATION	102	66	300	300	68	110	-63%
10-410-204	UNEMPLOYMENT INSURANCE	32	38	59	59	11	52	-12%
10-410-205	RETIREMENT	1,688	1,331	1,740	1,740	675	1,700	-2%
10-410-206	GROUP HOSPITAL INSURANCE	-	1,660	1,733	1,733	866	1,889	9%
10-410-207	GUARDIAN INSURANCE	-	77	80	80	40	80	0%
10-410-506	CAPITAL OUTLAY LEASE (PRINCIPAL)	7,030	6,080	1,000	6,100	2,088	16,000	1500%
10-410-508	CAPITAL OUTLAY LEASE (INTEREST)	47	997	6,665	1,565	305	1,781	-73%
10-410-509	COMMUNICATIONS	8,153	7,752	9,000	9,000	4,385	9,000	0%
10-410-514	CONTRACTED SERVICES	-	-	180	180	-	-	-100%
10-410-515	COPIER RENTAL	-	-	-	120	50	-	0%
10-410-536	GAS, OIL & GREASE	4,823	4,041	7,500	7,500	785	7,500	0%
10-410-553	MISCELLANEOUS	70	549	-	-	-	-	0%
10-410-560	POSTAGE	62	81	150	150	56	150	0%
10-410-575	REPAIRS & MAINT - VEHICLE	9,570	3,223	3,500	3,604	1,395	3,000	-14%
10-410-590	SUPPLIES - OFFICE	135	117	390	166	79	390	0%
10-410-599	TRAVEL - HOTEL/MEAL/MILE	-	-	-	-	-	-	0%
10-410-601	UTILITIES	3,881	3,373	3,900	3,900	1,511	3,900	0%
10-410-807	SALARIES	6,843	7,600	8,200	8,200	3,785	8,800	7%
10-410-813	SALARY - PART TIME	16,054	14,487	17,400	17,400	6,300	17,400	0%
10-410-820	LONGEVITY	-	-	92	92	42	140	52%
10-410-822	OVERTIME (OT)/ STRAIGHT TIME (ST)	-	-	-	-	-	-	0%
TOTAL SOCIAL SERVICES		60,213	53,234	63,854	63,854	23,216	73,907	16%

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

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

Purpose:

To promote safety and provide protection throughout the community at all times by reducing the incidence of criminal activity of the offenders placed under community supervision. This is a state funded agency.

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

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
PUBLIC WELFARE								
(413) LEON COUNTY VICTIM SERVICES								
10-413-201	SOCIAL SECURITY TAXES	1,694.58	1,779.89	1,852.00	1,852.00	774.62	1,852	0%
10-413-203	WORKERS COMPENSATION	88.20	40.26	150	150	33.06	93	-38%
10-413-204	UNEMPLOYMENT INSURANCE	31.06	39.02	49	49	10.75	41	-16%
10-413-205	RETIREMENT	1,658.99	1,398.67	1,639.00	1,639.00	621.23	1,535	-6%
10-413-206	GROUP HOSPITAL INSURANCE	-	974.18	-	-	-	-	0%
10-413-509	COMMUNICATIONS	899.91	1,773.00	950	960	585.29	975	3%
10-413-510	DATA/CMPTR/LIC/SUPP/STFWRE	2,561.00	812.50	6,000.00	6,000.00	0	1,500	-75%
10-413-530	EDUCATION AND TRAINING	412.50	-	850	840	-256	850	0%
10-413-553	MISCELLANEOUS	-	-	-	-	-	-	0%
10-413-560	POSTAGE	36.56	39.43	75	75	33.33	75	0%
10-413-590	SUPPLIES - OFFICE	184.42	98.00	150	150	-	150	0%
10-413-599	TRAVEL - HOTEL/MEAL/MILEAGE	684.13	472.24	1,100.00	1,100.00	597.74	1,100	0%
10-413-813	SALARIES - PART TIME	22,266.00	22,395.00	24,200.00	24,200.00	10,125.00	24,200	0%
	TOTAL LEON COUNTY VICTIM SERVICES	30,517	29,822	37,015	37,015	12,525	32,371	-13%

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

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
PUBLIC WELFARE								
(415) KEEP TEXAS BEAUTIFUL								
10-415-553	MISCELLANEOUS	-	50	50	50	50	50	0%
10-415-599	TRAVEL-HOTEL/MEAL/MILEAGE	-	-	25	25	-	25	0%
10-415-648	KEEP TEXAS BEAUTIFUL PROGRAMS	-	-	25	25	-	25	0%
TOTAL KEEP TEXAS BEAUTIFUL		-	50	100	100	50	100	0%

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

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
GENERAL GOVERNMENT								
(420) JANITORIAL								
10-420-514	CONTRACTED SERVICES	118,301	118,301	118,301	118,801	59,150	123,216	4%
10-420-553	MISCELLANEOUS	-	-	-	-	-	-	0%
10-420-587	SUPPLIES - JANITORIAL	7,225	10,478	15,000	14,500	4,752	12,500	-17%
TOTAL JANITORIAL		125,526	128,778	133,301	133,301	63,903	135,716	2%

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

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
GENERAL GOVERNMENT								
(426) COUNTY COURT/COUNTY JUDGE								
10-426-201	SOCIAL SECURITY TAXES	10,480	11,311	11,733	11,733	5,186	13,292	13%
10-426-203	WORKERS COMPENSATION	176	98	300	300	79	186	-38%
10-426-204	UNEMPLOYMENT INSURANCE	57	85	95	95	31	301	217%
10-426-205	RETIREMENT	9,600	8,308	9,442	9,442	3,898	10,314	9%
10-426-206	GROUP HOSPITAL INSURANCE	16,951	17,321	17,328	17,328	8,661	18,888	9%
10-426-207	GUARDIAN INSURANCE	710	702	802	802	354	802	0%
10-426-505	CAPITAL OUTLAY - LEASES	3,978	-	-	-	-	-	0%
10-426-509	COMMUNICATIONS	642	1,397	1,260	1,260	903	1,500	19%
10-426-510	CMPT/SPRT/SPPLS/LIC/SFTWRE	3,187	2,789	3,300	2,900	1,719	3,300	0%
10-426-515	COPIER RENTAL	1,073	891	1,100	1,248	536	1,100	0%
10-426-523	DATA PROCESSING	-	221	-	-	-	2,750	0%
10-426-530	EDUCATION & TRAINING	669	126	1,000	1,100	-	1,000	0%
10-426-540	SERVICES - PROBATE JUDGE	-	-	150	150	-	150	0%
10-426-547	JUVENILE JUDGE	1,200	1,100	1,200	1,200	600	1,200	0%
10-426-553	MISCELLANEOUS	1,221	3,834	1,600	1,252	1,150	1,900	19%
10-426-558	OUT OF COUNTY PROCESS FEE	-	-	-	-	-	-	0%
10-426-560	POSTAGE	100	39	200	200	33	200	0%
10-426-565	PROFESSIONAL SERVICES	138	1,666	700	1,200	178	700	0%
10-426-581	*SERVICES-COURT APPT ATTY	10,400	12,200	8,500	7,700	3,000	8,500	0%
10-426-582	SERVICES-COURT REPORTER	500	500	800	1,100	1,025	1,100	38%
10-426-590	SUPPLIES - OFFICE	1,321	2,573	1,300	1,400	1,166	1,300	0%
10-426-597	VISITING JUDGE EXPENDITURES	2,538	434	400	400	-	400	0%
10-426-599	TRAVEL-HOTEL/MEAL/MILEAGE	1,517	311	2,000	2,200	966	2,000	0%
10-426-600	TRAVEL-MONTHLY ALLOWANCE	11,000	12,000	12,000	12,000	6,000	12,000	0%
10-426-801	SALARIES-ELECTED OFFICIAL	56,338	57,339	60,339	60,339	27,849	63,339	5%
10-426-803	SALARIES - CLERICAL	39,374	42,453	45,453	45,453	20,978	51,573	13%
10-426-812	SALARIES-STATE SUPPLEMENT	25,200	25,200	25,200	25,200	11,631	37,800	50%
10-426-820	LONGEVITY	6,320	6,800	7,280	7,280	3,360	7,760	7%
10-426-822	OVERTIME (OT)/STRAIGHT TIME (ST)	-	473	-	1,700	(86)	1,000	0%
TOTAL COUNTY COURT		204,689	210,171	213,482	214,982	99,215	244,355	14%

Purpose:

To carry out the local laws, policies, and services as determined by County, State, and Federal governments for the good of all and the betterment of the daily lives of all citizens in a fair and equitable manner.

*To provide attorney appointments and high quality legal representation to every indigent person and juvenile.

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

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
JUDICIAL								
(436) 369TH DISTRICT COURT								
10-436-201	SOCIAL SECURITY TAXES	3,339	3,605	5,311	5,311	2,046	4,664	-12%
10-436-203	WORKERS COMPENSATION	176	110	350	350	114	186	-47%
10-436-204	UNEMPLOYMENT INSURANCE	55	70	103	103	21	84	-18%
10-436-205	RETIREMENT	3,254	2,734	4,257	4,257	1,591	3,368	-21%
10-436-206	GROUP HOSPITAL INSURANCE	9,838	10,264	10,552	10,552	3,609	10,582	0%
10-436-207	GUARDIAN INSURANCE	376	336	437	437	148	401	-8%
10-436-509	COMMUNICATIONS	-	294	575	575	318	575	0%
10-436-523	DATA PROCESSING	1,769	1,221	2,200	2,200	148	1,000	-55%
10-436-530	EDUCATION & TRAINING	88	163	300	300	38	300	0%
10-436-547	JUVENILE JUDGE	3,200	1,200	2,700	2,700	1,125	1,840	-32%
10-436-553	MISCELLANEOUS	1,017	1,272	1,200	1,275	992	1,500	25%
10-436-560	POSTAGE	250	250	250	250	250	250	0%
10-436-565	PROFESSIONAL SERVICES	2,620	7,228	5,000	5,000	2,440	5,000	0%
10-436-581	*SERVICES-COURT APPT ATTY	28,668	42,264	34,400	34,400	21,268	34,400	0%
10-436-582	SERVICES-COURT REPORTER	16,991	3,100	1,300	1,300	400	2,600	100%
10-436-583	SERVICES-DISTRICT JUDGE	1,200	1,200	2,700	2,700	1,125	1,840	-32%
10-436-590	SUPPLIES - OFFICE	347	736	750	884	514	750	0%
10-436-597	VISITING JUDGE EXPENDITURES	41	117	250	250	64	250	0%
10-436-598	TRAVEL - COURT REPORTER	-	-	800	800	-	800	0%
10-436-599	TRAVEL - HOTEL/MEAL/MILEAGE	460	605	600	600	131	600	0%
10-436-630	CAPITAL MURDER EXPENSE FUND	-	-	10,000	10,000	-	10,000	0%
10-436-654	CPS/AG COURT EXPENSES	-	1,667	15,000	14,740	-	15,000	0%
10-436-804	SALARIES - CRT REPORTERS	17,185	18,185	21,185	21,185	8,827	24,185	14%
10-436-805	SALARIES - COURT COORDINATOR	21,162	21,662	32,877	32,877	13,904	25,250	-23%
10-436-820	LONGEVITY	1,090	1,210	410	461	460	-	-100%
10-436-822	OVERTIME (OT)/STRAIGHT TIME (ST)	-	-	-	-	-	-	0%
TOTAL 369TH DISTRICT COURT		113,126	119,493	153,507	153,507	59,534	145,425	-5%

Purpose:

To efficiently, impartially and fairly manage and resolve the variety of controversies and disputes that are filed with and fall under the jurisdiction of the court. The jurisdiction of this Court is determined by the constitution and statute. It is subject to change and alteration by the legislature, but generally speaking, the jurisdiction includes felony criminal cases, civil cases with higher amounts of controversy, and family law matters.

*To provide attorney appointments and high quality legal representation to every indigent person and juvenile.

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

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
JUDICIAL							
(437) 87TH DISTRICT COURT							
10-437-201 SOCIAL SECURITY TAXES	2,713	3,452	4,944	4,944	1,803	4,850	-2%
10-437-203 WORKERS COMPENSATION	176	110	350	350	114	186	-47%
10-437-204 UNEMPLOYMENT INSURANCE	43	69	96	96	20	74	-23%
10-437-205 RETIREMENT	2,631	2,675	3,824	3,824	1,471	3,173	-17%
10-437-206 GROUP HOSPITAL INSURANCE	889	1,603	-	-	-	-	0%
10-437-207 GUARDIAN INSURANCE	-	-	-	-	-	-	0%
10-437-509 COMMUNICATIONS	-	294	575	575	318	575	0%
10-437-523 DATA PROCESSING	1,769	1,221	2,000	2,000	148	1,000	-50%
10-437-530 EDUCATION & TRAINING	222	408	-	300	38	-	0%
10-437-547 JUVENILE JUDGE	1,200	1,200	2,700	2,700	1,125	3,200	19%
10-437-553 MISCELLANEOUS	1,489	1,242	1,400	1,109	992	1,700	21%
10-437-560 POSTAGE	250	250	250	250	250	250	0%
10-437-565 PROFESSIONAL SERVICES	13,834	4,346	5,300	5,300	1,152	5,300	0%
10-437-581 *SERVICES-COURT APPT ATTY	31,509	70,984	32,600	32,600	21,014	32,600	0%
10-437-582 SERVICES-COURT REPORTER	9,418	7,697	2,600	6,213	4,878	7,800	200%
10-437-583 SERVICES DISTRICT JUDGE	3,200	1,200	2,700	2,700	1,125	3,200	19%
10-437-590 SUPPLIES - OFFICE	634	736	750	884	514	750	0%
10-437-597 VISITING JUDGE EXPENDITURES	115	172	250	250	-	250	0%
10-437-598 TRAVEL-COURT REPORTER	1,708	800	800	800	-	800	0%
10-437-599 TRAVEL-HOTEL/MEAL/MILEAGE	311	605	600	600	131	600	0%
10-437-630 CAPITAL MURDER EXPENSE FUND	92,736	32,967	10,000	10,000	400	10,000	0%
10-437-654 CPS/AG COURT EXPENSES	7,017	9,614	15,000	14,806	627	15,000	0%
10-437-804 SALARIES - CRT REPORTER	8,991	16,994	17,794	14,181	6,957	18,400	3%
10-437-805 SALARIES - COURT COORDINATOR	21,162	21,662	32,877	32,877	13,900	25,250	-23%
10-437-820 LONGEVITY	1,090	1,210	410	461	460	-	-100%
10-437-821 SALARY SUPPLEMENT	-	-	-	-	-	-	0%
10-437-822 OVERTIME (OT)/STRAIGHT TIME (ST)	-	-	-	-	-	-	0%
TOTAL 87TH DISTRICT COURT	203,109	181,513	137,820	137,820	57,438	134,958	-2%

Purpose:

To efficiently, impartially and fairly manage and resolve the variety of controversies and disputes that are filed with and fall under the jurisdiction of the court. The jurisdiction of this Court is determined by the constitution and statute. It is subject to change and alteration by the legislature, but generally speaking, the jurisdiction includes felony criminal cases, civil cases with higher amounts of controversy, and family law matters.

*To provide attorney appointments and high quality legal representation to every indigent person and juvenile.

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

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
JUDICIAL								
(438) 278TH DISTRICT COURT								
10-438-201	SOCIAL SECURITY TAXES	1,821	1,385	2,139	2,139	642	2,215	4%
10-438-203	WORKERS COMPENSATION	88	55	250	250	57	93	-63%
10-438-204	UNEMPLOYMENT INSURANCE	27	25	30	30	7	25	-17%
10-438-205	RETIREMENT	1,781	1,083	1,358	1,358	526	1,335	-2%
10-438-520	COURT COORDINATOR	30,898	31,380	36,815	36,815	6,273	36,815	0%
10-438-523	DATA PROCESSING	913	433	2,000	2,000	148	1,000	-50%
10-438-530	EDUCATION & TRAINING	-	-	500	500	-	500	0%
10-438-547	JUVENILE JUDGE	1,200	1,200	2,700	2,700	1,140	3,200	19%
10-438-553	MISCELLANEOUS	631	1,927	1,600	1,600	992	1,900	19%
10-438-565	PROFESSIONAL SERVICES	3,979	9,615	3,000	3,000	951	3,000	0%
10-438-581	*SERVICES COURT APPT ATTY	23,556	71,646	27,785	27,785	10,873	27,785	0%
10-438-582	SERVICES-COURT REPORTER	2,957	3,115	4,600	4,600	650	4,600	0%
10-438-583	SERVICES-DISTRICT JUDGE	3,200	1,200	2,700	2,700	1,140	3,200	19%
10-438-590	SUPPLIES - OFFICE	80	-	300	300	117	300	0%
10-438-597	VISITING JUDGE EXPENDITURES	-	679	300	300	176	300	0%
10-438-598	TRAVEL-CRT RPRTR/CRT CRDNR	1,187	832	1,000	1,000	579	1,000	0%
10-438-599	TRAVEL-HOTEL/MEAL/MILEAGE	-	-	500	500	-	500	0%
10-438-630	CAPITAL MURDER EXPENSE FUND	-	-	10,000	10,000	-	10,000	0%
10-438-654	CPS/AG COURT EXPENSES	2,374	4,798	9,000	9,000	4,569	9,000	0%
10-438-804	SALARIES - CRT REPORTER	19,702	14,035	14,658	14,658	6,107	14,657	0%
10-438-820	LONGEVITY	-	-	-	-	-	-	0%
10-438-821	SALARY SUPPLEMENT	-	-	-	-	-	-	0%
TOTAL 278TH DISTRICT COURT		94,395	143,409	121,235	121,235	34,945	121,426	0%

Purpose:

To efficiently, impartially and fairly manage and resolve the variety of controversies and disputes that are filed with and fall under the jurisdiction of the court. The jurisdiction of this Court is determined by the constitution and statute. It is subject to change and alteration by the legislature, but generally speaking, the jurisdiction includes felony criminal cases, civil cases with higher amounts of controversy, and family law matters.

*To provide attorney appointments and high quality legal representation to every indigent person and juvenile.

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

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

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

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
JUDICIAL								
(440) BOND SUPERVISION								
10-440-201	SOCIAL SECURITY TAXES	-	-	3,328	3,328	1,190	3,678	11%
10-440-203	WORKERS COMPENSATION	-	-	250	250	175	400	60%
10-440-204	UNEMPLOYMENT INSURANCE	-	-	87	87	9	82	-6%
10-440-205	RETIREMENT	-	-	2,945	2,945	988	3,048	3%
10-440-206	GROUP HOSPITAL INSURANCE	-	-	8,664	8,664	2,887	9,444	9%
10-440-207	GUARDIAN INSURANCE	-	-	401	401	134	401	0%
10-440-504	CAPITAL OUTLAY	-	-	-	2,000	1,919	2,500	100%
10-440-509	COMMUNICATIONS	-	-	-	1,000	67	1,000	100%
10-440-523	DATA PROCESSING	-	-	-	8,000	6,700	6,700	100%
10-440-530	EDUCATION & TRAINING	-	-	-	500	-	500	100%
10-440-553	MISCELLANEOUS	-	-	22,000	3,863	-	5,000	-77%
10-440-560	POSTAGE	-	-	-	-	-	-	100%
10-440-590	SUPPLIES - OFFICE	-	-	-	4,500	1,369	4,000	100%
10-440-599	TRAVEL-HOTEL/MEAL/MILEAGE	-	-	-	761	15,058	-	100%
10-440-803	SALARIES - CLERICAL	-	-	43,500	43,500	464	45,500	7%
10-440-820	LONGEVITY	-	-	-	1,340	37	1,580	100%
10-440-822	OVERTIME	-	-	-	37	-	-	100%
TOTAL BOND SUPERVISION		-	-	81,175	81,176	30,995	84,833	5%

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

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
GENERAL GOVERNMENT								
(450) DISTRICT CLERK								
10-450-201	SOCIAL SECURITY TAXES	9,251	9,778	11,547	11,547	5,103	14,594	26%
10-450-203	WORKERS COMPENSATION	285	166	450	450	171	372	-17%
10-450-204	UNEMPLOYMENT INSURANCE	85	110	170	170	38	206	21%
10-450-205	RETIREMENT	9,243	7,762	10,218	10,218	4,155	12,095	18%
10-450-206	GROUP HOSPITAL INSURANCE	22,249	18,043	25,992	25,992	8,661	28,332	9%
10-450-207	GUARDIAN INSURANCE	1,052	913	1,202	1,202	377	1,202	0%
10-450-504	CAPITAL OUTLAY	-	-	-	-	-	-	0%
10-450-509	COMMUNICATIONS	-	865	-	-	-	-	0%
10-450-515	COPIER RENTAL	5,108	1,165	4,200	4,200	-	-	-100%
10-450-523	DATA PROCESSING	11,185	8,481	5,150	5,150	3,420	4,250	-17%
10-450-527	FILE STORAGE FEES	1,848	3	1,800	1,800	-	-	-100%
10-450-530	EDUCATION & TRAINING	977	1,426	2,000	2,000	313	2,000	0%
10-450-552	MICROFILM EXPENSE	-	-	-	-	-	-	0%
10-450-553	MISCELLANEOUS	164	137	200	200	84	200	0%
10-450-560	POSTAGE	354	1,365	2,250	2,250	224	2,250	0%
10-450-590	SUPPLIES - OFFICE	5,015	5,261	3,800	4,300	741	4,000	5%
10-450-599	TRAVEL-HOTEL/MEAL/MILEAGE	(191)	864	2,500	2,000	(278)	2,500	0%
10-450-654	CPS/AG COURT EXPENSES	-	-	-	-	-	-	0%
10-450-801	SALARIES-ELECTED OFFICIAL	56,338	57,339	60,339	60,339	27,849	63,339	5%
10-450-803	SALARIES - CLERICAL	59,347	62,260	83,436	83,436	36,480	89,435	7%
10-450-813	SALARIES - PART TIME	-	-	-	-	-	30,000	100%
10-450-820	LONGEVITY	6,789	6,680	7,160	7,160	3,305	8,000	12%
10-450-821	SALARY SUPPLEMENT	-	-	-	-	-	-	0%
10-450-822	OVERTIME	-	-	-	-	-	-	0%
TOTAL DISTRICT ATTORNEY		189,100	182,616	222,414	222,414	90,642	262,775	18%

Purpose:

The District Clerk performs the duties assigned by the Texas Constitution as registrar recorder, and custodian of all court pleadings, instruments, and papers that are part of any legal cause of action in the District Courts of Leon County. Additionally, the District Clerk's office provides jury services for all statutory District, County and Justice of the Peace courts in Leon County.

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

		FYE 23	FYE 24	FYE 25	FYE 25	FYE 25	FYE 26	%
		ACTUAL	ACTUAL	ADOPTED	AMENDED	6 MO	ADOPTED	INC/DEC
		12 MONTH	12 MONTH	BUDGET	BUDGET	EXPERIENCE	BUDGET	2025-2026
		(UNAUDITED)						
JUDICIAL								
(461) JUSTICE OF THE PEACE PCT #1								
10-461-201	SOCIAL SECURITY TAXES	7,450	7,787	8,083	8,083	3,671	9,114	13%
10-461-203	WORKERS COMPENSATION	176	110	350	350	114	186	-47%
10-461-204	UNEMPLOYMENT INSURANCE	49	63	80	80	19	74	-8%
10-461-205	RETIREMENT	7,008	5,851	6,814	6,814	2,852	6,793	0%
10-461-206	GROUP HOSPITAL INSURANCE	16,951	17,321	17,328	17,328	8,661	18,888	9%
10-461-207	GUARDIAN INSURANCE	802	802	802	802	401	802	0%
10-461-505	CAPITAL OUTLAY - LEASES	6,445	-	-	-	-	-	0%
10-461-509	COMMUNICATIONS	-	2,853	3,300	3,300	1,576	3,300	0%
10-461-515	COPIER RENTAL	-	1,082	1,800	1,854	773	1,800	0%
10-461-532	DATA PROCESSING	-	8,455	7,500	7,500	6,758	7,000	-7%
10-461-530	EDUCATION & TRAINING	735	839	1,000	1,000	370	1,000	0%
10-461-553	MISCELLANEOUS	-	28	4,750	4,750	704	-	-100%
10-461-555	CABLE	345	402	450	450	247	500	11%
10-461-560	POSTAGE	452	421	850	850	84	1,000	18%
10-461-565	PROF SRVCS - INTERPRETER	-	-	100	100	-	100	0%
10-461-590	SUPPLIES - OFFICE	1,320	746	1,920	1,866	398	2,100	9%
10-461-599	TRAVEL-HOTEL/MEAL/MILEAGE	1,611	165	2,000	2,000	1,142	2,000	0%
10-461-600	TRAVEL-MONTHLY ALLOWANCE	5,000	5,000	5,000	5,000	2,083	12,000	140%
10-461-601	UTILITIES	2,288	2,214	1,800	1,800	1,134	1,800	0%
10-461-801	SALARIES-ELECTED OFFICIAL	56,338	57,339	60,339	60,339	27,849	63,339	5%
10-461-803	SALARIES - CLERICAL	34,675	35,675	38,675	38,675	17,850	41,675	8%
10-461-820	LONGEVITY	2,538	980	1,640	1,640	757	2,120	29%
10-461-822	OVERTIME	-	-	-	-	-	-	0%
TOTAL JUSTICE OF THE PEACE PCT #1		144,183	148,131	164,581	164,581	77,441	175,591	7%

Purpose:
Justice of the Peace presides over criminal cases including traffic and other Class C misdemeanor cases punishable by fine only, hear landlord and tenant disputes, cases involving mental health issues, and truancy cases. They also preside over Civil cases, including Debt Claims, Eviction, and Small Claims, where the amount in controversy does not exceed \$20,000. Justice of the Peace Courts collect the fines and fees for various civil and criminal cases filed.

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

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
JUDICIAL								
(462) JUSTICE OF THE PEACE PCT #2								
10-462-201	SOCIAL SECURITY TAXES	9,734	9,447	12,213	12,213	4,293	12,348	1%
10-462-203	WORKERS COMPENSATION	265	166	450	450	171	279	-38%
10-462-204	UNEMPLOYMENT INSURANCE	107	141	179	179	43	137	-23%
10-462-205	RETIREMENT	10,313	8,979	10,470	10,470	4,102	9,473	-10%
10-462-206	GROUP HOSPITAL INSURANCE	21,906	25,982	25,992	25,992	11,187	28,332	9%
10-462-207	GUARDIAN INSURANCE	1,022	1,202	-	1,203	518	1,202	100%
10-462-509	COMMUNICATIONS	-	1,269	3,780	3,780	530	3,780	0%
10-462-515	COPIER RENTAL	-	1,103	1,800	1,800	744	1,800	0%
10-462-523	DATA PROCESSING	-	8,784	7,500	7,500	6,806	7,000	-7%
10-462-530	EDUCATION & TRAINING	702	432	1,350	1,350	374	1,350	0%
10-462-553	MISCELLANEOUS	201	335	250	250	150	250	0%
10-462-560	POSTAGE	485	456	850	850	558	1,000	18%
10-462-565	PROF SRVCS - INTERPRETER	-	-	150	150	-	150	0%
10-462-590	SUPPLIES - OFFICE	1,720	978	2,000	2,681	7	2,600	30%
10-462-599	TRAVEL-HOTEL/MEAL/MILEAGE	1,697	882	2,650	2,469	921	2,650	0%
10-462-600	TRAVEL-MONTHLY ALLOWANCE	5,000	5,000	5,000	5,000	2,083	12,000	140%
10-462-801	SALARIES-ELECTED OFFICIAL	55,293	57,339	60,339	60,339	27,849	63,339	5%
10-462-803	SALARIES - CLERICAL	70,179	75,181	81,722	81,722	34,422	80,270	-2%
10-462-820	LONGEVITY	12,261	11,720	12,580	12,580	4,969	5,800	-54%
10-462-821	SALARY SUPPLEMENT	-	-	-	-	-	-	0%
10-462-822	OVERTIME	-	-	-	-	-	-	0%
TOTAL JUSTICE OF THE PEACE PCT #2		190,885	209,396	229,275	230,478	99,726	233,760	2%

Purpose:

Justice of the Peace presides over criminal cases including traffic and other Class C misdemeanor cases punishable by fine only, hear landlord and tenant disputes, cases involving mental health issues, and truancy cases. They also preside over Civil cases, including Debt Claims, Eviction, and Small Claims, where the amount in controversy does not exceed \$20,000. Justice of the Peace Courts collect the fines and fees for various civil and criminal cases filed.

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

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
JUDICIAL								
(464) JUSTICE OF THE PEACE PCT #4								
10-464-201	SOCIAL SECURITY TAXES	5,578	7,537	8,250	8,250	3,737	9,281	12%
10-464-203	WORKERS COMPENSATION	176	110	250	250	114	186	-26%
10-464-204	UNEMPLOYMENT INSURANCE	14	53	78	78	18	72	-8%
10-464-205	RETIREMENT	5,202	5,665	6,962	6,962	2,914	6,931	0%
10-464-206	GROUP HOSPITAL INSURANCE	8,475	16,960	17,328	17,328	8,661	18,888	9%
10-464-207	GUARDIAN INSURANCE	336	514	802	802	248	802	0%
10-464-509	COMMUNICATIONS	1,740	6,719	8,000	8,000	3,362	8,000	0%
10-464-515	COPIER RENTAL	-	(646)	-	-	-	-	0%
10-464-523	DATA PROCESSING	-	7,724	7,500	7,500	6,719	7,000	100%
10-464-530	EDUCATION & TRAINING	53	176	1,500	1,500	53	2,000	33%
10-464-553	MISCELLANEOUS	211	-	38,300	38,300	-	2,000	-95%
10-464-560	POSTAGE	107	116	1,000	1,000	119	1,000	0%
10-464-565	PROF SRVCS - INTERPRETER	-	-	100	100	-	100	0%
10-464-590	SUPPLIES - OFFICE	1,357	431	1,500	1,500	80	2,000	33%
10-464-599	TRAVEL-HOTEL/MEAL	-	-	1,000	1,000	-	1,000	0%
10-464-600	TRAVEL-MONTHLY ALLOWANCE	5,000	5,000	5,000	5,000	2,083	12,000	140%
10-464-801	SALARIES-ELECTED OFFICIAL	56,338	57,339	60,339	60,339	27,849	63,339	5%
10-464-803	SALARIES - CLERICAL	-	31,114	38,500	38,500	17,769	41,500	8%
10-464-813	SALARIES-PART TIME CLERICAL	10,104	-	-	-	-	-	0%
10-464-820	LONGEVITY	3,280	3,520	4,000	4,000	1,846	4,480	100%
10-464-822	OVERTIME	-	-	-	-	-	-	0%
TOTAL JUSTICE OF THE PEACE PCT #4		97,972	142,331	200,409	200,409	75,571	180,579	-10%

Purpose:

Justice of the Peace presides over criminal cases including traffic and other Class C misdemeanor cases punishable by fine only, hear landlord and tenant disputes, cases involving mental health issues, and truancy cases. They also preside over Civil cases, including Debt Claims, Eviction, and Small Claims, where the amount in controversy does not exceed \$20,000. Justice of the Peace Courts collect the fines and fees for various civil and criminal cases filed.

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

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
LEGAL								
(475) COUNTY ATTORNEY								
10-475-201	SOCIAL SECURITY TAXES	12,591	13,274	13,942	13,942	6,127	16,489	18%
10-475-203	WORKERS COMPENSATION	134	63	250	250	152	227	-9%
10-475-204	UNEMPLOYMENT INSURANCE	71	72	86	86	22	80	-7%
10-475-205	RETIREMENT	12,436	10,520	12,338	12,338	4,966	13,665	11%
10-475-206	GROUP HOSPITAL INSURANCE	16,951	17,321	17,328	17,328	8,661	18,888	9%
10-475-207	GUARDIAN INSURANCE	802	802	802	802	401	802	0%
10-475-505	CAPITAL OUTLAY - LEASES	12,107	-	-	-	-	-	0%
10-475-509	COMMUNICATIONS	1,824	1,868	2,200	2,200	1,171	2,200	0%
10-475-515	COPIER RENTAL	3,017	3,441	4,000	3,261	1,353	3,500	-13%
10-475-523	DATA PROCESSING	45,644	53,984	55,080	54,858	43,252	60,080	9%
10-475-530	EDUCATION AND TRAINING	1,398	2,124	1,500	1,500	175	2,000	33%
10-475-553	MISCELLANEOUS	185	217	300	679	312	300	0%
10-475-560	POSTAGE	314	289	750	600	168	750	0%
10-475-590	SUPPLIES - OFFICE	1,493	1,034	1,500	2,233	1,121	1,500	0%
10-475-599	TRAVEL-HOTEL/MEAL/MILEAGE	1,177	1,853	2,500	2,500	-	3,000	20%
10-475-801	SALARIES-ELECTED OFFICIAL	56,338	57,339	60,339	60,339	27,849	63,339	5%
10-475-803	SALARIES - CLERICAL	37,388	38,388	41,388	41,388	19,102	44,388	7%
10-475-812	SALARIES-STATE SUPPLEMENT	2,560	70,000	77,000	77,000	32,308	96,250	25%
10-475-820	LONGEVITY	-	3,040	3,520	3,520	1,625	4,560	30%
10-475-821	SALARY SUPPLEMENT	-	-	-	-	-	-	0%
10-475-822	OVERTIME	-	-	-	-	-	-	0%
TOTAL COUNTY ATTORNEY		276,428	275,627	294,823	294,823	148,763	332,018	13%

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

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
GENERAL GOVERNMENT								
(495) COUNTY AUDITOR								
10-495-201	SOCIAL SECURITY TAXES	13,922	16,648	16,349	16,349	7,273	18,057	10%
10-495-203	WORKERS COMPENSATION	353	221	500	500	228	372	-26%
10-495-204	UNEMPLOYMENT INSURANCE	261	376	428	428	103	401	-6%
10-495-205	RETIREMENT	13,906	13,442	14,469	14,469	6,057	14,965	3%
10-495-206	GROUP HOSPITAL INSURANCE	25,963	36,086	34,656	34,656	17,321	37,776	9%
10-495-207	GUARDIAN INSURANCE	1,162	1,513	1,603	1,603	694	1,603	0%
10-495-509	COMMUNICATIONS	3,086	2,383	4,210	4,210	1,767	2,400	-43%
10-495-515	COPIER RENTAL	2,460	2,336	2,550	2,550	872	2,500	-2%
10-495-523	DATA PROCESSING	24,724	32,638	37,886	37,886	32,726	39,886	5%
10-495-530	EDUCATION & TRAINING	4,147	5,444	7,300	7,300	3,554	5,500	-25%
10-495-553	MISCELLANEOUS	2,906	2,438	5,550	5,550	272	3,600	-35%
10-495-560	POSTAGE	49	132	200	200	80	200	0%
10-495-590	SUPPLIES - OFFICE	2,873	2,336	2,880	2,869	918	2,500	-13%
10-495-599	TRAVEL-HOTEL/MEAL/MILEAGE	2,037	3,590	5,550	5,550	2,777	4,750	-14%
10-495-802	SALARIES - APPOINTED	71,064	73,024	76,024	76,024	35,088	79,024	4%
10-495-807	SALARIES - ADMINISTRATIVE	107,832	138,555	131,823	131,823	60,846	145,016	10%
10-495-813	SALARIES PART-TIME	2,235	-	-	-	-	5,000	100%
10-495-820	LONGEVITY	6,400	6,271	5,860	5,860	2,705	7,000	19%
10-495-822	OVERTIME	168	15	-	11	11	-	0%
TOTAL COUNTY AUDITOR		285,548	337,445	347,838	347,838	173,290	370,550	7%

Purpose:

To ensure financial integrity of the County; enforce financial laws, policies and procedures; protect County assets, and maintain accurate and timely financial and accounting records. The County Auditor supports the Commissioner's Court with fiscal planning, monitoring assisting the Court in making well-informed financial decisions.

The County Auditor is also responsible for the oversight of purchasing all supplies, materials, and equipment; contract for all repairs required or used by the County; and supervise all purchases made on competitive bid. Also responsible for the oversight of County property and inventory and must annually file with the District Judges an inventory of all property on hand and belonging to the County and to each subdivision, officer or employee.

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

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
GENERAL GOVERNMENT								
(497) COUNTY TREASURER								
10-497-201	SOCIAL SECURITY TAXES	7,873	8,477	10,452	10,452	4,246	10,918	4%
10-497-203	WORKERS COMPENSATION	265	166	400	400	171	279	-30%
10-497-204	UNEMPLOYMENT INSURANCE	80	99	146	146	31	129	-12%
10-497-205	RETIREMENT	8,770	7,373	9,250	9,250	3,633	9,049	-2%
10-497-206	GROUP HOSPITAL INSURANCE	16,247	15,156	17,328	17,328	8,661	18,888	9%
10-497-207	GUARDIAN INSURANCE	768	701	802	802	401	801	0%
10-497-509	COMMUNICATIONS	1,970	1,941	2,050	2,054	1,449	2,050	0%
10-497-515	COPIER RENTAL	733	733	740	740	305	740	0%
10-497-523	DATA PROCESSING	22,778	23,459	27,294	27,294	21,733	25,000	-8%
10-497-530	EDUCATION & TRAINING	748	585	725	725	385	725	0%
10-497-553	MISCELLANEOUS	258	682	850	1,500	133	1,500	76%
10-497-560	POSTAGE	3,957	4,545	5,500	4,846	119	2,500	-55%
10-497-590	SUPPLIES - OFFICE	5,852	1,863	5,000	5,000	565	4,000	-20%
10-497-599	TRAVEL-HOTEL/MEAL/MILEAGE	388	999	1,400	1,400	-	1,400	0%
10-497-655	HUMAN RESOURCES	3,376	4,281	4,900	4,900	2,470	4,900	0%
10-497-801	SALARIES-ELECTED OFFICIAL	56,338	57,339	60,339	60,339	27,849	63,339	5%
10-497-803	SALARIES - CLERICAL	35,406	30,376	42,985	42,985	18,000	45,500	6%
10-497-813	SALARIES - PART TIME	21,588	27,438	30,000	30,000	11,808	30,000	0%
10-497-820	LONGEVITY	2,849	3,180	3,300	3,300	1,523	3,880	18%
10-497-821	SALARY SUPPLEMENT	-	-	-	-	-	-	0%
10-497-822	OVERTIME	15	-	-	-	-	-	0%
TOTAL COUNTY TREASURER		190,258	189,390	223,461	223,461	103,482	225,598	1%

Purpose:

The County Treasurer serves as the chief custodian of county funds and is responsible for receiving, depositing, and disbursing all county money as authorized by the Commissioners Court. The Treasurer maintains accurate financial records, oversees investments, and provides regular reports on the status of county finances. The Treasurer also administers payroll, human resources, and related financial functions. This office plays a critical role in safeguarding public funds and ensuring accountability in county financial operations.

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

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
GENERAL GOVERNMENT								
(499) TAX ASSESSOR-COLLECTOR								
10-499-201	SOCIAL SECURITY TAXES	15,686	15,376	18,300	18,300	7,657	18,961	4%
10-499-203	WORKERS COMPENSATION	529	331	850	850	341	558	-34%
10-499-204	UNEMPLOYMENT INSURANCE	228	295	350	350	85	313	-11%
10-499-205	RETIREMENT	16,652	13,448	15,958	15,958	6,522	15,714	-2%
10-499-206	GROUP HOSPITAL INSURANCE	33,928	38,251	43,320	43,320	20,930	47,220	9%
10-499-207	GUARDIAN INSURANCE	1,603	1,778	2,004	2,004	924	2,004	0%
10-499-509	COMMUNICATIONS	1,538	2,510	1,500	1,741	1,545	1,500	0%
10-499-515	COPIER RENTAL	2,832	2,831	2,900	2,900	1,180	2,900	0%
10-499-530	EDUCATION AND TRAINING	619	730	1,400	1,400	388	2,500	79%
10-499-553	MISCELLANEOUS	-	883	-	495	-	-	0%
10-499-560	POSTAGE	1,357	5,556	12,000	10,869	3,125	12,000	0%
10-499-565	PROFESSIONAL SERVICES	67,771	88,643	92,500	101,827	79,972	117,000	26%
10-499-590	SUPPLIES - OFFICE	3,999	5,384	4,000	4,376	2,048	4,000	0%
10-499-599	TRAVEL-HOTEL/MEAL/MILEAGE	2,378	545	2,500	3,019	867	3,500	40%
10-499-801	SALARIES-ELECTED OFFICIAL	56,338	55,133	60,339	60,339	27,849	63,339	5%
10-499-803	SALARIES - CLERICAL	143,600	138,173	153,480	153,480	67,161	159,500	4%
10-499-813	SALARIES - PART TIME	18,684	20,859	21,112	21,112	11,169	21,112	0%
10-499-820	LONGEVITY	4,548	1,869	780	780	360	1,420	82%
10-499-822	OVERTIME	-	60	-	-	-	-	0%
TOTAL TAX ASSESSOR-COLLECTOR		372,292	392,657	433,293	443,120	232,121	473,541	9%

Purpose:
To formulate policies and programs to ensure enforcement of the Texas Property Code and Texas Motor Vehicle laws. The basic duties and responsibilities of the Tax Assessor-Collector include: 1) assessing and collecting property taxes, 2) registering, licensing, and titling motor vehicles, and 3) maintaining accountability for public funds.

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

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
GENERAL GOVERNMENT								
(510) COUNTY COURTHOUSE & BUILDINGS								
10-510-201	SOCIAL SECURITY TAXES	5,743	6,690	7,325	7,325	3,324	8,434	15%
10-510-203	WORKERS COMPENSATION	2,408	1,453	2,800	2,800	1,321	1,800	-36%
10-510-204	UNEMPLOYMENT INSURANCE	105	3,056	192	192	45	187	-3%
10-510-205	RETIREMENT	5,636	5,260	6,482	6,482	2,672	6,989	8%
10-510-206	GROUP HOSPITAL INSURANCE	14,135	17,321	17,328	17,328	8,661	18,888	9%
10-510-207	GUARDIAN INSURANCE	665	737	802	802	368	802	0%
10-510-504	CAPITAL OUTLAY	-	-	-	-	-	-	0%
10-510-506	CAPITAL OUTLAY - LAND	-	-	100,000	98,000	5,000	-	-100%
10-510-509	COMMUNICATIONS	1,346	1,493	1,500	1,946	820	1,500	0%
10-510-510	CMPTR SPRT/SPPLS/LIC/SFTWRE	4,191	8,615	10,640	10,640	8,469	14,100	33%
10-510-523	DATA PROCESSING	220,153	258,998	275,000	273,000	253,800	277,349	1%
10-510-536	GAS, OIL & GREASE	3,278	3,265	3,000	3,000	1,233	3,000	0%
10-510-553	MISCELLANEOUS	571	3,690	1,400	1,354	860	1,400	0%
10-510-569	REPAIRS & MAINTENANCE - C/H & BLDGS	79,071	52,482	65,000	65,850	41,559	50,000	-23%
10-510-571	REPAIRS & MAINT - EQUIP	1,431	194	250	250	86	250	0%
10-510-573	REPAIRS & MAINT - GROUNDS	3,473	10,085	5,000	5,000	212	5,000	0%
10-510-575	REPAIRS & MAINT - VEH	105	2,073	1,000	1,750	847	1,800	80%
10-510-601	UTILITIES	74,980	90,059	75,000	75,000	39,487	90,000	20%
10-510-811	SALARIES	72,863	81,122	91,342	91,342	42,158	97,342	7%
10-510-820	LONGEVITY	1,790	1,880	2,420	2,420	1,117	2,900	20%
10-510-821	SALARY SUPPLEMENT	-	-	-	-	-	-	0%
10-510-822	OVERTIME	988	1,726	1,985	3,985	276	10,000	404%
TOTAL CO. COURTHOUSE & BUILDINGS		492,933	550,200	668,466	668,466	412,316	591,741	-11%

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

		GENERAL FUNDS						% INC/DEC 2025-2026
PUBLIC SAFETY		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	
{512} JAIL								
10-512-201	SOCIAL SECURITY TAXES	146,818	38,751	14,487	36,387	16,918	47,901	231%
10-512-203	WORKERS COMPENSATION	41,237	9,679	16,000	16,000	9,504	14,310	-11%
10-512-204	UNEMPLOYMENT INSURANCE	2,616	782	1,221	1,221	276	1,065	-13%
10-512-205	RETIREMENT	145,457	31,705	41,140	41,140	13,466	39,698	-4%
10-512-206	GROUP HOSPITAL INSURANCE	284,320	74,020	103,968	103,968	31,530	103,884	0%
10-512-207	GUARDIAN INSURANCE	14,125	3,726	4,810	4,810	1,590	4,810	0%
10-512-504	CAPITAL OUTLAY	77,570	54,540	12,714	45,154	1,139.60	-	-100%
10-512-505	CAPITAL OUTLAY - LEASES	215,981	-	-	-	-	-	0%
10-512-506	CAPITAL OUTLAY LEASE (INTEREST)	131,288	-	-	-	-	-	0%
10-512-508	CAPITAL OUTLAY LEASE (PRINCIPAL)	5,933	-	-	-	-	-	0%
10-512-509	COMMUNICATIONS	50,046	12,654	24,000	19,000	8,392	24,000	0%
10-512-510	CMPT R SPRT/SPPLS/LIC/SFTWRE	91,099	23,384	106,500	67,500	8,777	67,500	-37%
10-512-515	COPIER RENTAL	8,244	4,037	9,200	9,200	4,733	9,200	0%
10-512-534	FOOD	179,895	171,747	120,000	120,000	75,029	160,000	33%
10-512-536	GAS, OIL & GREASE	118,021	10,330	10,000	10,660	3,945	10,000	0%
10-512-544	INMATE HEALTH CARE	124,667	118,380	133,900	133,900	69,931	140,000	5%
10-512-549	(LEOSE) EDUCATION/TRAINING	11,154	980	7,000	3,300	969	2,500	-64%
10-512-550	NEW HIRE/EMPL EXAMS	2,931	1,966	2,500	2,500	480	2,500	0%
10-512-553	MISCELLANEOUS	8,880	402	-	440	180	-	0%
10-512-560	POSTAGE	1,135	109	170	170	80	170	0%
10-512-564	PRISONER TRANSPORT	-	4,845	4,000	5,500	5,014	4,000	0%
10-512-570	REPAIRS & MAINT-BUILDINGS	50,542	24,280	24,000	27,900	13,058	24,000	0%
10-512-571	REPAIRS & MAINT-EQUIPMENT	846	26,464	5,000	8,300	7,054	7,000	40%
10-512-573	REPAIRS & MAINT-GROUNDS	741	768	5,700	2,850	162	3,700	-35%
10-512-575	REPAIRS & MAINT-VEHICLES	34,127	257	5,000	5,000	2,475	5,000	0%
10-512-584	STAFF UNIFORMS	3,765	-	3,500	1,900	705	1,900	-46%
10-512-585	SUPPLIES - INMATE	5,465	4,431	5,500	5,400	546	5,400	-2%
10-512-586	SUPPLIES - JAIL	27,283	13,331	13,000	14,700	6,607	13,000	0%
10-512-588	SUPPLIES - KITCHEN	17,269	11,009	5,000	5,000	3,316	5,000	0%
10-512-590	SUPPLIES - OFFICE	13,418	1,026	2,000	2,300	164	2,000	0%
10-512-591	SUPPLIES - PATROL - SEE FUND 10-515	2,290	-	-	-	-	-	0%
10-512-595	TIRES & TUBES	16,575	-	5,000	3,000	25	3,500	-30%
10-512-599	TRAVEL-HOTEL/MEAL/MILEAGE	10,165	2,724	3,500	1,900	208	3,500	0%
10-512-600	TRAVEL - MONTHLY ALLOWANCE - SEE FUND 10-515	14,400	-	-	-	-	-	0%
10-512-601	UTILITIES	61,980	58,860	65,000	65,000	18,236	63,500	-2%
10-512-644	ESTRAY EXPENSE - SEE FUND 10-515	19,234	-	-	-	-	-	0%
10-512-657	OUT-OF-CNTY HOUSING (INMATES)	51,389	104,088	90,000	90,000	14,325	60,250	-33%
10-512-801	SALARIES-ELECTED OFFICIAL -SEE FUND 10-515	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 10-515	313,667	-	-	-	-	-	0%
10-512-809	SALARIES - INVESTIGATORS - SEE FUND 10-515	219,458	-	-	-	-	-	0%
10-512-810	SALARIES - JAILERS	321,511	397,059	521,653	521,653	178,169	540,153	4%
10-512-811	SALARIES - P/T JAILERS	16,908	23,479	49,500	49,500	26,802	49,500	0%
10-512-813	SALARIES - PART TIME - DEPUTY - SEE FUND 10-515	13,197	-	-	-	-	-	0%
10-512-814	SALARIES - PART TIME - DISPATCHER - SEE FUND 10-515	21,530	-	-	-	-	-	0%
10-512-816	SALARIES - CHIEF DEPUTY - SEE FUND 10-515	51,613	-	-	-	-	-	0%
10-512-818	SALARIES - CIVIL PROCESSOR - SEE FUND 10-515	48,116	-	-	-	-	-	0%
10-512-820	LONGEVITY	48,496	7,155	6,520	6,520	2,331	6,500	0%
10-512-823	CERTIFICATION PAY	-	-	-	-	-	-	0%
10-512-822	OVERTIME	69,645	27,517	30,000	30,000	16,194	30,000	0%
TOTAL JUSTICE CENTER - JAIL		3,930,118	1,264,584	1,451,483	1,461,773	541,191	1,455,441	0%

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

GENERAL FUNDS

		FYE 23	FYE 24	FYE 25	FYE 25	FYE 25	FYE 26	%
		ACTUAL	ACTUAL	ADOPTED	AMENDED	6 MO	ADOPTED	INC/DEC
		12 MONTH	12 MONTH	BUDGET	BUDGET	EXPERIENCE	BUDGET	2025-2026
			(UNAUDITED)					
PUBLIC SAFETY								
(515) SHERIFF'S OFFICE								
10-515-201	SOCIAL SECURITY TAXES	-	123,444	150,016	128,116	55,922	151,390	1%
10-515-203	WORKERS COMPENSATION	-	17,155	30,000	30,000	16,159	25,680	-14%
10-515-204	UNEMPLOYMENT INSURANCE	-	2,718	3,767	3,767	737	3,227	-14%
10-515-205	RETIREMENT	-	97,530	131,785	131,785	45,960	124,553	-5%
10-515-206	GROUP HOSPITAL INSURANCE	-	252,070	303,240	303,240	119,445	300,000	-1%
10-515-207	GUARDIAN INSURANCE	-	11,594	14,028	14,028	5,477	13,427	-4%
10-515-504	CAPITAL OUTLAY	-	40,622	480,368	73,478	1,200.00-	-	-100%
10-515-506	CAPITAL OUTLAY LEASE (PRINCIPAL)	-	37,992	-	355,000	173,122	311,281	0%
10-515-508	CAPITAL OUTLAY LEASE (INTEREST)	-	100,906	-	60,000	26,840	79,314	0%
10-515-509	COMMUNICATIONS	-	42,200	25,000	65,500	27,777	56,400	126%
10-515-510	CMPT SRPRT/SPPLS/LIC/SFTWRE	-	43,673	45,000	84,000	62,944	45,000	0%
10-515-512	K9 EXPENDITURES	-	-	-	-	-	-	0%
10-515-515	COPIER RENTAL	-	4,549	4,500	3,527	1,480	3,500	-22%
10-515-536	GAS, OIL & GREASE	-	106,629	120,000	90,000	36,847	87,500	-27%
10-515-549	(LEOSE) EDUCATION/TRAINING	-	10,418	15,000	8,800	2,999	13,500	-10%
10-515-550	NEW HIRE/EMPL EXAMS	-	375	2,500	2,500	85	2,000	-20%
10-515-551	VICTIM EXAMS	-	-	1,500	1,500	-	1,500	0%
10-515-553	MISCELLANEOUS	-	10,964	1,500	1,500	519	1,500	0%
10-515-560	POSTAGE	-	1,086	2,000	2,000	913	2,000	0%
10-515-570	REPAIRS & MAINT-BUILDINGS	-	29,957	8,000	6,750	1,475	6,750	-16%
10-515-571	REPAIRS & MAINT-EQUIPMENT	-	180	1,100	1,950	618	1,100	0%
10-515-573	REPAIRS & MAINT-GROUNDS	-	-	1,500	1,350	26	1,000	-33%
10-515-575	REPAIRS & MAINT-VEHICLES	-	(28,610)	30,000	42,710	23,233	30,000	0%
10-515-578	VEHICLE TOWING	-	-	1,500	1,500	-	1,000	-33%
10-515-584	STAFF UNIFORMS	-	2,981	10,000	3,850	930	7,500	-25%
10-515-590	SUPPLIES - OFFICE	-	12,413	12,100	13,033	4,579	12,100	0%
10-515-591	SUPPLIES - PATROL	-	1,486	4,000	5,290	1,234	4,000	0%
10-515-595	TIRES & TUBES	-	15,260	20,000	21,000	9,635	20,000	0%
10-515-599	TRAVEL-HOTEL/MEAL/MILEAGE	-	6,684	4,702	10,902	3,705	4,702	0%
10-515-600	TRAVEL - MONTHLY ALLOWANCE	-	14,400	14,400	14,400	6,000	14,400	0%
10-515-601	UTILITIES	-	14,684	13,500	13,500	4,546	13,500	0%
10-515-644	ESTRAY EXPENSE	-	26,620	45,000	37,400	5,285	20,000	-56%
10-515-801	SALARIES-ELECTED OFFICIAL	-	57,339	60,339	60,339	27,849	63,339	5%
10-515-803	SALARIES - CLERICAL	-	86,488	93,328	93,328	49,254	97,175	4%
10-515-805	SALARIES - DEPUTIES	-	643,122	775,545	775,545	304,125	725,000	-7%
10-515-806	SALARIES - DISPATCHERS	-	291,569	388,500	388,500	101,769	366,675	-6%
10-515-809	SALARIES - INVESTIGATORS	-	307,025	331,999	331,999	150,922	350,000	5%
10-515-813	SALARIES - PART TIME - DEPUTY	-	10,951	30,000	30,000	3,042	30,000	0%
10-515-814	SALARIES - PART TIME - DISPATCHER	-	608	17,500	17,500	-	-	-100%
10-515-816	SALARIES - CHIEF DEPUTY	-	52,613	55,614	55,614	25,668	58,614	5%
10-515-818	SALARIES - CIVIL PROCESSOR	-	49,116	52,117	52,117	24,054	55,117	6%
10-515-820	LONGEVITY	-	47,769	56,660	56,660	25,281	47,600	-16%
10-515-823	CERTIFICATION PAY	-	-	-	-	-	-	0%
10-515-822	OVERTIME	-	81,515	85,000	85,000	33,433	75,000	-12%
TOTAL SHERIFF'S OFFICE		-	2,635,964	3,442,608	3,478,978	1,383,887	3,226,344	-6%

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

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
GENERAL GOVERNMENT							
(522) SHERIFF'S OFFICE BOND FUND							
10-522-553 MISCELLANEOUS	-	-	100	100	-	100	0%
10-522-560 POSTAGE	-	-	-	-	-	-	0%
TOTAL SHERIFF'S OFFICE BOND FUND	-	-	100	100	-	100	0%

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

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
GENERAL GOVERNMENT							
(532) BAIL BOND BOARD FUND							
10-532-530 EDUCATION & TRAINING	-	-	50	50	-	50	0%
10-532-553 MISCELLANEOUS	-	-	50	50	-	50	0%
10-532-560 POSTAGE	-	-	-	-	-	-	0%
10-532-599 TRAVEL-HOTEL/MEALS/MILEAGE	-	-	-	-	-	-	0%
TOTAL BAIL BOND BOARD FUND	-	-	100	100	-	100	0%

Purpose:

A bail bond board regulates bail bond sureties, protects the public, and maintains order and fairness in the bail bond system within the county.

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

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
PUBLIC SAFETY							
(550) CONSTABLE #1							
10-550-201 SOCIAL SECURITY TAXES	911	1,051	1,696	1,696	762	4,297	153%
10-550-203 WORKERS COMPENSATION	1,017	681	1,200	1,200	651	960	-20%
10-550-205 RETIREMENT	938	860	1,500	1,500	628	3,561	137%
10-550-206 GROUP HOSPITAL INSURANCE	8,475	8,661	8,664	8,664	4,330	9,444	9%
10-550-207 GUARDIAN INSURANCE	390	336	401	401	168	401	0%
10-550-504 CAPITAL OUTLAY	-	-	-	-	-	14,421	0%
10-550-506 CAPITAL OUTLAY LEASE (PRINCIPAL)	-	-	18,000	5,000	563	150	0%
10-550-508 CAPITAL OUTLAY LEASE (INTEREST)	-	-	-	1,000	78	-	-100%
10-550-509 COMMUNICATIONS	900	934	1,000	1,000	585	1,100	10%
10-550-510 CMPTR SPPRT/SPPLS/LIC/SFTWRE	-	-	-	-	-	1,000	0%
10-550-515 COPIER RENTAL/LEASE	-	-	-	-	-	130	0%
10-550-530 EDUCATION AND TRAINING	130	122	300	300	-	1,500	400%
10-550-536 GAS, OIL & GREASE	1,146	913	2,800	2,800	892	2,700	-4%
10-550-553 MISCELLANEOUS	-	-	-	-	-	3,000	100%
10-550-560 POSTAGE	-	98	125	125	-	125	0%
10-550-575 REPAIRS & MAINT - VEHICLE	665	3,944	1,000	13,000	1,680	3,000	200%
10-550-590 SUPPLIES-OFFICE	158	-	250	250	16	250	0%
10-550-599 TRAVEL-HOTEL/MEAL/MILEAGE	138	-	1,000	1,000	-	1,000	0%
10-550-801 SALARIES-ELECTED OFFICIAL	12,263	13,263	21,263	21,263	9,814	55,024	159%
10-550-820 LONGEVITY	420	635	900	900	441	1,140	27%
TOTAL CONSTABLE #1	27,551	31,497	60,099	60,099	20,609	103,203	72%

Purpose:

Leon County has three Constables directly elected to four year terms by the residents of their respective precincts. Under Texas law, Constables must execute and return any process, civil or criminal, issued to them by a lawful official. This includes any warrant, citation, notice, subpoena, or writs in Leon County, or in certain cases, contiguous counties. Locally, Constables serve civil and criminal processes originating in the Justice of the Peace Courts, District Courts, and County Courts at law (if applicable). By State statute, Constables are mandated to attend to the Justice of the Peace Courts in their respective precincts, to include providing security services, transporting prisoners and summoning jurors.

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

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
PUBLIC SAFETY							
(552) CONSTABLE #2							
10-552-201 SOCIAL SECURITY TAXES	1,502	1,715	2,857	2,857	919	4,189	47%
10-552-203 WORKERS COMPENSATION	1,017	681	1,200	1,200	566	960	-20%
10-552-205 RETIREMENT	1,447	1,326	2,523	2,523	732	3,472	38%
10-552-206 GROUP HOSPITAL INSURANCE	8,475	8,661	8,664	8,664	4,330	9,444	9%
10-552-207 GUARDIAN INSURANCE	345	336	401	401	187	401	0%
10-552-504 CAPITAL OUTLAY	-	-	10,000	10,000	4,931	14,421	0%
10-552-506 CAPITAL OUTLAY LEASE (PRINCIPAL)	-	-	18,000	6,000	646	150	0%
10-552-508 CAPITAL OUTLAY LEASE (INTEREST)	-	-	-	1,000	80	-	-100%
10-552-509 COMMUNICATIONS	-	-	850	850	172	1,100	29%
10-552-510 CMPTR SPRT/SPPLS/LIC/SFTWRE	-	-	1,000	1,000	75	1,000	0%
10-552-515 COPIER RENTAL/LEASE	-	-	-	700	21	130	0%
10-552-530 EDUCATION AND TRAINING	-	-	1,000	1,000	103	1,500	50%
10-552-536 GAS, OIL & GREASE	-	-	2,000	2,000	190	2,700	35%
10-552-553 MISCELLANEOUS	-	-	7,400	6,700	2,619	3,000	-59%
10-552-560 POSTAGE	-	-	250	250	74	250	0%
10-552-575 REPAIRS & MAINT - VEHICLE	-	-	1,500	12,500	300	3,000	100%
10-552-590 OFFICE SUPPLIES	-	-	1,000	1,000	555	1,000	0%
10-552-600 TRAVEL-MONTHLY ALLOWANCE	300	300	75	75	50	-	-100%
10-552-801 SALARIES-ELECTED OFFICIAL	12,263	13,263	35,011	35,011	9,823	54,756	56%
10-552-820 LONGEVITY	7,200	8,160	2,262	2,262	2,165	-	-100%
TOTAL CONSTABLE #2	32,549	34,442	95,993	95,993	28,536	101,472	6%

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

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
PUBLIC SAFETY							
(554) CONSTABLE #4							
10-554-201 SOCIAL SECURITY TAXES	964	1,117	1,368	1,368	286	4,845	254%
10-554-203 WORKERS COMPENSATION	1,017	681	1,200	1,200	651	1,200	0%
10-554-205 RETIREMENT	992	905	1,211	1,211	216	4,016	232%
10-554-206 GROUP HOSPITAL INSURANCE	8,475	8,661	8,664	8,664	1,443	9,444	9%
10-554-207 GUARDIAN INSURANCE	401	401	401	401	67	401	0%
10-554-504 CAPITAL OUTLAY	-	-	-	-	-	14,421	0%
10-554-506 CAPITAL OUTLAY LEASE (PRINCIPAL)	-	-	-	-	-	-	100%
10-554-508 CAPITAL OUTLAY LEASE (INTEREST)	-	-	-	-	-	150	100%
10-554-509 COMMUNICATIONS	900	934	650	1,150	585	1,100	69%
10-554-510 CMPTR SPPRT/SPPLS/LIC/SFTWRE	-	-	-	-	-	1,000	100%
10-552-515 COPIER RENTAL/LEASE	-	-	-	-	-	130	0%
10-554-530 EDUCATION AND TRAINING	-	-	1,000	255	-	1,500	50%
10-554-536 GAS, OIL & GREASE	-	-	-	-	-	2,700	100%
10-554-553 MISCELLANEOUS	-	-	-	245	-	3,000	100%
10-554-560 POSTAGE	-	-	-	-	-	250	100%
10-554-575 REPAIRS & MAINTENANCE - VEHICLE	-	-	-	-	-	3,000	100%
10-554-590 OFFICE SUPPLIES	-	-	-	-	-	1,000	100%
10-554-801 SALARIES-ELECTED OFFICIAL	12,263	13,263	16,263	16,263	3,418	63,339	289%
10-554-820 LONGEVITY	1,140	1,380	1,620	1,620	417	-	-100%
TOTAL CONSTABLE #4	26,153	27,342	32,377	32,377	7,085	111,496	18%

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

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
PUBLIC SAFETY								
(565) HIGHWAY PATROL								
10-565-201	SOCIAL SECURITY TAXES	3,152	3,358	3,703	3,703	1,624	3,951	7%
10-565-203	WORKERS COMPENSATION	88	55	150	150	57	93	-38%
10-565-204	UNEMPLOYMENT INSURANCE	61	77	97	97	23	88	-9%
10-565-205	RETIREMENT	3,279	2,811	3,277	3,277	1,372	3,275	0%
10-565-206	GROUP HOSPITAL INSURANCE	8,475	8,661	8,664	8,664	4,330	9,444	9%
10-565-207	GUARDIAN INSURANCE	401	401	401	401	200	401	0%
10-565-509	COMMUNICATIONS	2,250	1,980	1,740	1,840	1,406	2,000	15%
10-565-510	CMPTR SPRT/SPPLS/LIC/SFTWRE	1,000	1,100	2,400	2,000	200	-	-100%
10-565-553	MISCELLANEOUS	1,223	1,360	1,300	1,300	652	1,300	0%
10-565-560	POSTAGE	77	82	85	85	70	100	18%
10-565-590	SUPPLIES - OFFICE	1,164	633	1,275	1,275	685	1,275	0%
10-565-601	UTILITIES	1,216	1,327	1,000	1,300	567	1,400	40%
10-565-803	SALARIES - CLERICAL	38,681	39,681	42,682	42,682	19,699	45,682	7%
10-565-820	LONGEVITY	5,240	5,480	5,720	5,720	2,640	5,960	4%
10-565-822	OVERTIME	-	-	-	-	-	-	0%
TOTAL HIGHWAY PATROL		66,317	67,007	72,494	72,494	33,526	74,969	3%

Purpose:

Highway Patrol is a state agency responsible for general police traffic supervision, traffic, and criminal law enforcement on the rural highways of the County. The County provides for the position and minimal costs associated with the position.

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

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

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

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

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

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
PUBLIC WELFARE							
(630) HEALTH & WELFARE							
10-630-541 ADMINISTRATION	17,500	17,500	17,500	17,500	8,750	19,250	10%
10-630-542 INDIGENT HEALTH CARE	9,224	610	50,000	50,000	151	25,000	-50%
10-630-543 CIHC FOR INMATES	39,614	105,659	50,000	50,000	15,560	47,500	-5%
TOTAL HEALTH & WELFARE	66,337	123,769	117,500	117,500	24,461	91,750	-22%

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

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
PUBLIC WELFARE							
(665) TEXAS AGRILIFE EXTENSION SERVICE							
10-665-201 SOCIAL SECURITY TAXES	9,260	9,602	10,606	10,606	4,563	11,542	9%
10-665-203 WORKERS COMPENSATION	88	55	150	150	57	93	-38%
10-665-204 UNEMPLOYMENT INSURANCE	170	200	286	286	62	244	-15%
10-665-205 RETIREMENT	2,799	2,410	3,046	3,046	1,190	2,868	-6%
10-665-206 GROUP HOSPITAL INSURANCE	8,475	8,661	8,664	8,664	4,330	9,444	9%
10-665-207 GUARDIAN INSURANCE	401	401	401	401	200	401	0%
10-665-504 CAPITAL OUTLAY	-	-	-	-	-	-	0%
10-665-505 CAPITAL OUTLAY - LEASES	17,689	-	-	-	-	-	0%
10-665-506 CAPITAL OUTLAY - LEASE (PRINCIPAL)	-	3,199	11,950	11,950	4,702	20,068	68%
10-665-508 CAPITAL OUTLAY - LEASE (INTEREST)	-	848	15,000	15,000	1,272	5,600	-63%
10-665-509 COMMUNICATIONS	2,092	1,861	2,200	2,290	1,050	2,200	0%
10-665-510 CMPTR SPRT/SPPLS/LIC/SFTWRE	150	1,391	150	706	67	150	0%
10-665-515 COPIER RENTAL	6,078	5,692	7,440	7,440	1,979	7,400	-1%
10-665-528 CONFERENCE TRAVEL-CEA-AG	445	519	1,250	1,250	169	2,000	60%
10-665-529 CONFERENCE TRAVEL-CEA-FCS	690	624	2,000	1,069	-	1,250	-38%
10-665-530 CONFERENCE TRAVEL-4H	1,347	2,234	2,500	2,559	1,206	2,500	0%
10-665-535 EDUCATION & TRAINING	1,011	912	1,000	1,000	573	1,000	0%
10-665-536 GAS, OIL & GREASE	7,181	7,676	5,000	5,000	2,952	5,000	0%
10-665-537 IN COUNTY TRAVEL-4-H AGENT	2,473	2,473	2,473	2,473	1,030	2,473	0%
10-665-538 IN COUNTY TRAVEL-CEA-AG	2,473	1,545	2,473	2,473	1,030	2,473	0%
10-665-539 IN COUNTY TRAVEL-CEA-FCS	2,473	2,473	2,473	2,473	1,030	2,473	0%
10-665-553 MISCELLANEOUS	4	274	-	616	589	2,230	100%
10-665-560 POSTAGE	505	447	400	400	90	400	0%
10-665-575 REPAIRS & MAINT - VEHICLE	1,302	1,537	1,000	1,000	176	1,000	0%
10-665-577 SALARY - CEA-AG	19,991	13,119	23,991	23,991	9,996	26,991	13%
10-665-578 SALARY - CEA-FCS	19,991	20,991	23,991	23,991	9,996	26,991	13%
10-665-590 SUPPLIES - OFFICE	1,754	2,309	2,500	2,750	1,937	2,775	11%
10-665-637 PROGRAMS/PROGRAM MATERIALS	691	524	1,500	860	492	1,500	0%
10-665-803 SALARIES - CLERICAL	35,869	36,869	39,869	39,869	18,401	42,870	8%
10-665-814 SALARIES - 4-H AGENT	37,247	38,247	41,248	41,248	17,186	44,248	7%
10-665-820 LONGEVITY	1,640	1,880	2,120	2,120	978	2,360	11%
10-665-822 OVERTIME	-	-	-	-	-	-	0%
TOTAL TEXAS AGRILIFE EXT SERVICE	184,289	168,974	215,681	215,681	87,308	230,544	7%

Purpose:

Through education, Texas A&M AgriLife Extension Service will:

Educate Texans to improve their health, safety, productivity and well-being.

Educate citizens to improve their stewardship of the environment and Texas' natural Resources.

Educate Texans to make decisions that contribute to their economic security and to the state's economic prosperity. Foster the development of responsible, productive and self motivated youth and adults.

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

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
PUBLIC WELFARE							
(901) WASTE DISPOSAL - PCT #1							
10-901-201 SOCIAL SECURITY TAXES	1,635	2,255	2,678	2,678	1,457	3,060	14%
10-901-203 WORKERS COMPENSATION	453	334	750	750	339	519	-31%
10-901-204 UNEMPLOYMENT INSURANCE	30	49	70	70	22	68	-3%
10-901-205 RETIREMENT	1,602	1,781	2,370	2,370	1,148	2,536	7%
10-901-514 CONTRACTED SERVICES	180	625	325	560	300	325	0%
10-901-553 MISCELLANEOUS	-	-	120	120	-	120	0%
10-901-559 PARTS, REPAIRS & MAINT	1,067	1,239	4,650	4,415	346	4,650	0%
10-901-596 TRANSPORT CHARGES	95,099	112,649	75,500	75,500	35,366	100,000	32%
10-901-601 UTILITIES	598	631	600	600	263	600	0%
10-901-813 SALARIES - PART TIME	21,444	28,586	35,000	35,000	19,040	40,000	14%
TOTAL WASTE DISPOSAL - PCT #1	122,108	148,149	122,063	122,063	58,281	151,878	24%

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

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

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

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
PUBLIC WELFARE							
(904) WASTE DISPOSAL - PCT #4							
10-904-201 SOCIAL SECURITY TAXES	2,896	3,720	3,978	3,978	2,493	4,590	15%
10-904-203 WORKERS COMPENSATION	453	334	500	500	263	346	-31%
10-904-204 UNEMPLOYMENT INSURANCE	53	80	104	104	29	102	-2%
10-904-205 RETIREMENT	2,836	2,906	3,521	3,521	2,030	3,804	8%
10-904-507 CAPITAL OUTLAY	-	-	-	-	-	-	0%
10-904-509 COMMUNICATIONS	-	-	240	240	-	240	0%
10-904-514 CONTRACTED SERVICES	3,830	940	15,000	23,000	20,250	15,000	0%
10-904-553 MISCELLANEOUS	1,800	-	-	2,571	644	5,000	0%
10-904-554 MOWING	-	-	-	-	-	-	0%
10-904-559 PARTS, REPAIRS & MAINT	-	-	20	-	-	-	0%
10-904-571 REP & MAINT - EQUIPMENT	4,331	15,872	10,200	7,700	3,104	10,200	0%
10-904-595 TIRE & TUBES	-	-	-	2,500	958	-	0%
10-904-596 TRANSPORT CHGS-FLYNN/MARQ	151,443	146,253	145,000	134,429	52,016	145,000	0%
10-904-601 UTILITIES	632	746	900	900	343	900	0%
10-904-813 SALARIES - PART TIME	38,276	47,004	52,000	52,000	32,585	60,000	15%
TOTAL WASTE DISPOSAL - PCT #4	206,550	217,856	231,463	231,443	114,713	245,182	6%

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

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL BUDGET (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
ROAD & BRIDGE - ADMINISTRATION								
R&B - PCT 1								
REVENUES								
11-311-352	TRANSFER IN	-	-	35,407	-	-	-	0%
11-311-390	CAPITAL LEASE PROCEEDS	-	-	-	-	-	-	0%
	TOTAL REVENUE	-	-	35,407	-	-	-	0%
EXPENDITURES								
11-611-506	CAPITAL OUTLAY - LEASE (PRINCIPAL)	-	-	-	-	-	-	0%
11-611-507	CAPITAL OUTLAY - MACH/EQUIP	-	-	-	-	-	-	0%
11-611-508	CAPITAL OUTLAY - LEASE (INTEREST)	-	-	-	-	-	-	0%
11-611-611	TRANSFER OUT	-	-	-	-	-	-	0%
	TOTAL EXPENDITURES	-	-	-	-	-	-	0%
BUDGETED USES OF FUND BALANCE								
		-	-	-	-	-	-	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES		-	-	35,407	-	-	-	
R&B - PCT 2								
REVENUES								
11-312-330	OTHER REVENUE	-	-	-	-	-	-	0%
11-312-352	TRANSFER IN	97,317	110,592	110,592	110,592	-	150,058	36%
11-312-390	CAPITAL LEASE PROCEEDS	570,451	-	-	-	-	-	0%
	TOTAL REVENUE	667,768	110,592	110,592	110,592	-	150,058	36%
EXPENDITURES								
11-612-506	CAPITAL OUTLAY - LEASE (PRINCIPAL)	92,226	77,100	77,100	81,276	-	119,233	55%
11-612-507	CAPITAL OUTLAY - MACH/EQUIP	-	570,451	-	-	-	-	0%
11-612-508	CAPITAL OUTLAY - LEASE (INTEREST)	5,091	33,492	33,492	29,317	-	30,826	-8%
11-612-611	TRANSFER OUT	-	-	-	-	-	-	0%
	TOTAL EXPENDITURES	97,317	681,043	110,592	110,593	-	150,058	36%
BUDGETED USES OF FUND BALANCE								
		-	570,451	-	-	-	-	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES		570,451	-	-	(1)	-	(0)	
R&B - PCT 3								
REVENUES								
11-313-330	OTHER REVENUE	-	-	-	-	17	-	0%
11-313-352	TRANSFER IN	163,390	149,949	166,367	166,367	70,506	141,769	-15%
11-313-390	CAPITAL LEASE PROCEEDS	200,000	75,825	-	-	-	-	0%
	TOTAL REVENUE	363,390	225,774	166,367	166,367	70,523	141,769	-15%
EXPENDITURES								
11-613-506	CAPITAL OUTLAY - LEASE (PRINCIPAL)	142,753	160,313	152,700	142,384	64,831	123,707	-19%
11-613-507	CAPITAL OUTLAY - MACH/EQUIP	128,414	275,825	-	-	-	-	0%
11-613-508	CAPITAL OUTLAY - LEASE (INTEREST)	18,537	25,043	13,667	23,983	5,691	18,062	32%
11-613-611	TRANSFER OUT	-	-	-	-	-	-	0%
	TOTAL EXPENDITURES	289,704	461,181	166,367	166,367	70,522	141,769	-15%

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

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL BUDGET (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
ROAD & BRIDGE - ADMINISTRATION								
BUDGETED USES OF FUND BALANCE			235,407					
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES				-	-	1	-	
R&B - PCT 4								
REVENUES								
11-314-352	TRANSFER IN	56,944	26,996	53,743	53,743	25,600	53,743	-5%
11-314-390	CAPITAL LEASE PROCEEDS	-	236,249	-	-	-	-	0%
	TOTAL REVENUE	56,944	263,246	53,743	53,743	25,600	53,743	-90%
EXPENDITURES								
11-614-506	CAPITAL OUTLAY - LEASE (PRINCIPAL)	53,027	26,221	-	38,228	16,348	40,731	100%
11-614-507	CAPITAL OUTLAY - MACH/EQUIP	-	235,849	53,743	0	-	-	-100%
11-614-508	CAPITAL OUTLAY - LEASE (INTEREST)	3,917	1,175	-	15,515	9,252	13,012	100%
11-614-611	TRANSFER OUT	-	-	-	-	-	-	
	TOTAL EXPENDITURES	56,944	263,246	53,743	53,743	25,600	53,743	0%
BUDGETED USES OF FUND BALANCE								
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES			(0)	-	-	-	-	

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

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL BUDGET	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
SPECIAL PROJECTS FUND - ROAD & BRIDGE (FUND 69)								
(319) REVENUE								
69-319-330	OTHER REVENUE	-	-	-	-	-	-	-
69-319-352	TRANSFER IN	-	-	-	-	-	635,000	100%
	TOTAL REVENUE	-	-	-	-	-	635,000	100%
(619) EXPENDITURES								
69-619-611	PCT 1 - SPCL RD PRJCT - OIL SAND	-	-	-	-	-	-	-
69-619-612	PCT 2 - SPCL RD PRJCT - OIL SAND	-	-	-	-	-	150,000	100%
69-619-613	PCT 3 - SPCL RD PRJCT - OIL SAND	-	-	-	-	-	240,000	100%
69-619-614	PCT 4 - SPCL RD PRJCT - OIL SAND	-	-	-	-	-	245,000	100%
	TOTAL EXPENDITURES	-	-	-	-	-	635,000	100%
BUDGETED USES OF FUND BALANCE								
		-	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES								
		-	-	-	-	-	-	-

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

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL BUDGET (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025 2026
ROAD & BRIDGE - PCT 1								
REVENUES								
71-311-301	DELINQUENT AD VALOREM TAXES	19,981	14,914	16,841	16,841	8,611	14,130	-16%
71-311-302	AD VALOREM TAXES	606,800	617,384	716,895	716,895	539,181	757,072	6%
71-311-322	MOTOR VEHICLE TAX	171,703	172,481	176,205	176,205	73,181	149,874	-15%
71-311-329	INTEREST EARNINGS	22,709	16,025	12,630	12,630	-	9,531	-25%
71-311-330	OTHER REVENUE	48,046	13,782	34,118	34,118	4,648	9,500	-72%
71-311-333	ROAD & BRIDGE - FINES	445	20	394	394	-	264	-33%
71-311-352	TRANSFER IN	39,208	5,789	-	-	-	87,969	0%
71-311-353	GAS TAX REFUND	8,767	7,855	9,303	9,303	6,827	6,521	-30%
71-311-354	GROSS WEIGHT/AXLE FEES	20,740	20,576	22,066	22,066	9,159	17,478	-21%
71-311-355	SALE OF EQUIPMENT	10,000	-	-	-	-	-	0%
71-311-392	AD VALOREM PENALTY & INTEREST	11,510	10,605	11,155	11,155	3,527	9,044	-19%
71-311-654	PROJECTED CARRYOVER-PRIOR YR	-	-	300,000	489,200	-	-	-100%
	TOTAL REVENUE	959,908	879,430	1,299,607	1,488,807	645,134	1,061,383	-18%
71-611-201	SOCIAL SECURITY TAXES	15,953	17,148	22,794	22,794	7,713	22,355	-2%
71-611-203	WORKERS COMPENSATION	5,192	3,623	7,000	7,000	3,669	4,588	-34%
71-611-204	UNEMPLOYMENT INSURANCE	277	351	567	567	106	472	-17%
71-611-205	RETIREMENT	14,778	12,756	19,197	19,197	5,862	17,614	-8%
71-611-206	GROUP HOSPITAL INSURANCE	34,606	32,477	43,320	43,320	16,239	37,776	-13%
71-611-207	GUARDIAN INSURANCE	1,537	1,324	2,004	2,004	717	1,603	-20%
71-611-500	CAPITAL OUTLAY - LAND	-	55,672	-	-	-	30,000	0%
71-611-506	CAPITAL OUTLAY - LEASE (PRINCIPAL)	-	-	-	-	-	-	0%
71-611-507	CAPITAL OUTLAY - MACH/EQUIP	42,600	79,425	-	-	-	-	0%
71-611-508	CAPITAL OUTLAY- LEASE (INTEREST)	-	-	-	-	-	-	0%
71-611-509	COMMUNICATIONS	2,588	1,566	3,000	3,000	1,142	2,500	-17%
71-611-511	CONSTRUCTION MATERIALS	-	-	-	-	-	5,000	0%
71-611-514	CONTRACTED SERVICES	181,647	63,344	64,792	190,792	90,704	150,000	132%
71-611-522	CULVERTS	-	-	-	-	-	15,000	0%
71-611-536	GAS, OIL & GREASE	106,326	77,351	123,663	123,663	22,194	100,000	-19%
71-611-553	MISCELLANEOUS	-	2,691	393,771	60,771	1,687	100,607	-74%
71-611-556	OIL SAND	361,757	355,091	92,729	500,729	306,497	450,000	385%
71-611-559	PARTS, REPAIRS & MAINT	71,897	54,908	59,950	61,950	16,991	50,000	-17%
71-611-568	RENTALS	1,092	-	2,041	2,041	-	2,000	-2%
71-611-579	SAND & GRAVEL	51,959	24,796	118,024	102,024	30,369	85,000	-28%
71-611-592	SHOP SUPPLIES	13,375	9,273	12,330	12,330	3,511	12,500	1%
71-611-595	TIRES & TUBES	3,971	27,088	26,050	28,250	5,171	30,000	15%
71-611-600	TRAVEL-MONTHLY ALLOWANCE	14,400	14,400	14,400	14,400	6,000	14,400	0%
71-611-601	UTILITIES	2,737	2,159	3,500	3,500	819	3,000	-14%
71-611-606	LATERAL ROAD - MATERIALS	10,000	9,914	10,000	10,000	10,000	10,000	0%
71-611-611	TRANSFER OUT	33,567	22,089	33,211	33,211	10,000	27,984	-16%
71-611-811	SALARIES	167,586	164,911	211,256	211,256	71,365	184,256	-13%
71-611-813	SALARIES - PART TIME	4,650	9,908	44,000	44,000	7,650	62,000	41%
71-611-820	LONGEVITY	17,640	18,325	18,300	18,300	8,158	11,560	-37%
71-611-822	OVERTIME	8,874	11,010	10,000	10,000	8,911	20,000	100%
	TOTAL EXPENDITURES	1,169,006	1,071,599	1,335,899	1,525,099	635,474	1,450,214	9%
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES		(209,098)	(192,169)	(36,292)	(36,292)	9,660	(388,831)	
OTHER FINANCING SOURCES (USES) - CD		-	-	-	-	-	-	
EST BUDGETED USES OF FUND BALANCE		-	-	36,292	-	-	388,831	
EXCESS (DEFICIT) INCLUDING USE OF FUND BALANCE AND CD		(209,098)	(192,169)	-	(36,292)	9,660	0	

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

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL BUDGET (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
ROAD & BRIDGE - PCT 2							
(312) REVENUE							
72-312-301 DELINQUENT AD VALOREM TAXES	18,206	13,506	14,331	14,331	8,611	14,733	3%
72-312-302 AD VALOREM TAXES	552,918	559,095	716,895	716,895	539,181	789,400	10%
72-312-322 MOTOR VEHICLE TAX	156,456	156,196	148,779	148,779	73,181	156,274	5%
72-312-329 INTEREST EARNINGS	7,544	8,496	8,154	8,154	-	9,532	17%
72-312-330 OTHER REVENUE	519	298	18,502	18,502	549	500	-97%
72-312-333 ROAD & BRIDGE - FINES	405	18	341	341	-	275	-19%
72-312-352 TRANSFER IN	37,194	5,934	-	-	-	91,430	0%
72-312-353 GAS TAX REFUND	7,989	7,114	7,663	7,663	6,827	6,800	-11%
72-312-354 GROSS WEIGHT/AXLE FEES	18,898	18,633	18,413	18,413	9,159	18,224	-1%
72-312-355 SALE OF EQUIPMENT	48,308	-	-	-	16,378	-	0%
72-312-392 AD VALOREM PENALTY & INTEREST	10,488	9,604	9,423	9,423	3,527	9,430	0%
72-312-654 PROJECTED CARRYOVER-PRIOR YR	-	-	100,000	100,000	-	-	-100%
TOTAL REVENUE	858,925	778,893	1,042,501	1,042,501	657,413	1,096,598	5%
(612) EXPENDITURES							
72-612-201 SOCIAL SECURITY TAXES	10,721	14,454	19,579	19,579	8,091	21,985	12%
72-612-203 WORKERS COMPENSATION	5,917	3,623	7,000	7,000	3,669	5,341	-24%
72-612-204 UNEMPLOYMENT INSURANCE	174	291	483	483	103	464	-4%
72-612-205 RETIREMENT	9,470	10,533	16,352	16,352	6,162	17,307	6%
72-612-206 GROUP HOSPITAL INSURANCE	11,679	24,538	43,320	43,320	16,239	47,220	9%
72-612-207 GUARDIAN INSURANCE	532	1,130	2,004	2,004	752	2,004	0%
72-612-507 CAPITAL OUTLAY - MACH/EQUIP	25,000	6,600	12,000	11,507	5,200	15,000	25%
72-612-509 COMMUNICATIONS	5,084	4,571	4,410	4,410	2,003	4,410	0%
72-612-511 CONSTRUCTION MATERIALS	-	-	22,050	12,050	-	22,050	0%
72-612-514 CONTRACTED SERVICES	62,393	59,333	72,856	112,856	98,813	112,856	55%
72-612-522 CULVERTS	-	-	13,075	17,078	16,978	17,078	31%
72-612-536 GAS, OIL & GREASE	91,851	105,251	110,250	110,250	40,359	120,250	9%
72-612-553 MISCELLANEOUS	2,754	1,599	115,540	14,880	-	275,000	138%
72-612-556 OIL SAND	60,391	47,062	99,821	64,821	44,015	80,000	-20%
72-612-559 PARTS, REPAIRS & MAINT	58,706	102,563	44,100	87,100	26,630	50,000	13%
72-612-568 RENTALS	-	-	4,000	4,000	-	4,000	0%
72-612-579 SAND & GRAVEL	36,533	78,135	57,630	112,630	65,763	100,000	74%
72-612-592 SHOP SUPPLIES	6,463	14,386	4,963	6,963	4,986	4,963	0%
72-612-595 TIRES & TUBES	15,475	15,762	13,605	16,505	3,588	13,605	0%
72-612-600 TRAVEL-MONTHLY ALLOWANCE	14,400	14,400	14,400	14,400	6,000	14,400	0%
72-612-601 UTILITIES	2,440	2,419	2,757	2,757	1,356	2,757	0%
72-612-606 LATERAL ROAD - MATERIALS	7,000	7,114	7,000	7,000	7,000	6,825	-3%
72-612-611 TRANSFER OUT	131,518	138,478	150,195	145,444	15,000	187,244	25%
72-612-811 SALARIES	66,697	102,394	192,400	166,400	68,963	201,420	5%
72-612-813 SALARIES - PART TIME	49,935	53,893	33,334	59,334	25,704	60,000	80%
72-612-820 LONGEVITY	2,294	-	620	620	286	1,560	152%
72-612-822 OVERTIME	8,766	12,882	5,000	9,000	5,536	10,000	100%
TOTAL EXPENDITURES	686,194	821,409	1,068,744	1,068,743	473,194	1,397,739	31%
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	172,731	(42,516)	(26,243)	(26,242)	184,219	(301,141)	
OTHER FINANCING SOURCES (USES) - CD	-	-	-	-	-	-	
EST BUDGETED USES OF FUND BALANCE	-	205,192	26,243	-	-	301,141	
EXCESS (DEFICIT) INCLUDING USE OF FUND BALANCE AND CD	172,731	162,676	-	(26,242)	184,219	(0)	

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

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL BUDGET (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2024-2025
ROAD & BRIDGE - PCT 3							
(313) REVENUE							
73-313-301 DELINQUENT AD VALOREM TAXES	16,647	12,512	12,710	12,710	8,611	14,555	15%
73-313-302 AD VALOREM TAXES	505,561	517,951	716,895	716,895	539,181	779,855	9%
73-313-322 MOTOR VEHICLE TAX	143,056	144,702	131,215	131,215	73,181	154,385	18%
73-313-329 INTEREST REVENUE	5,492	6,841	3,293	3,293	-	9,531	189%
73-313-330 OTHER REVENUE	307	48,354	9,394	116,167	107,418	17,277	84%
73-313-333 ROAD & BRIDGE - FINES	371	17	303	303	-	272	-10%
73-313-352 TRANSFER IN	51,798	103,739	-	-	-	90,448	0%
73-313-353 GAS TAX REFUND	7,305	6,590	6,765	6,765	6,827	6,718	-1%
73-313-354 GROSS WEIGHT/AXLE FEES	17,280	17,262	16,249	16,249	9,159	18,004	11%
73-313-355 SALE OF EQUIPMENT	37,901	375,000	-	-	4,275	30,000	100%
73-313-390 CAPITAL LEASE PROCEEDS	-	-	-	-	-	-	0%
73-313-392 AD VALOREM PENALTY & INTEREST	9,590	8,897	8,327	8,327	3,527	9,316	12%
73-313-654 PROJECTED CARRYOVER-PRIOR YEAR	-	-	100,000	100,000	-	-	-100%
TOTAL REVENUE	795,306	1,241,865	1,005,151	1,111,924	752,179	1,130,362	12%
(613) EXPENDITURES							
73-613-201 SOCIAL SECURITY TAXES	19,922	24,426	25,810	25,810	11,520	24,806	-4%
73-613-203 WORKERS COMPENSATION	6,138	4,226	7,200	7,200	4,222	5,361	-26%
73-613-204 UNEMPLOYMENT INSURANCE	351	506	646	646	161	527	-18%
73-613-205 RETIREMENT	18,753	18,292	21,866	21,866	8,846	19,646	-10%
73-613-206 GROUP HOSPITAL INSURANCE	36,375	38,973	43,320	43,320	19,847	47,220	9%
73-613-207 GUARDIAN INSURANCE	1,677	1,800	2,004	2,004	886	2,004	0%
73-613-500 CAPITAL OUTLAY - LAND	-	60,976	-	-	-	-	0%
73-613-504 CAPITAL OUTLAY	-	15,100	-	-	-	-	0%
73-613-506 CAPITAL OUTLAY - LEASE (PRINCIPAL)	16,898	17,808	16,724	17,315	8,657	22,003	32%
73-613-507 CAPITAL OUTLAY - MACH/EQUIP	1,786	17,857	-	-	-	-	0%
73-613-508 CAPITAL OUTLAY - LEASE (INTEREST)	46	5,134	5,740	5,149	2,572	5,740	0%
73-613-509 COMMUNICATIONS	6,020	6,312	5,800	5,800	2,388	6,400	10%
73-613-510 CMPTR/SPRRT/LIC SFTWRE	76	103	1,500	1,500	102	1,500	0%
73-613-511 CONSTRUCTION MATERIALS	480	-	2,500	1,200	-	1,000	-60%
73-613-514 CONTRACTED SERVICES	77,935	19,750	10,000	1,000	500	1,000	-90%
73-613-515 COPIER EXP	-	479	-	240	60	500	0%
73-613-521 CONTRACTED SERVICES - HAULING	2,365	153,814	40,000	60,700	28,841	96,428	141%
73-613-522 CULVERTS	7,806	1,167	5,000	2,000	-	2,000	-60%
73-613-536 GAS, OIL & GREASE	111,185	68,326	50,000	46,800	27,415	45,000	-10%
73-613-553 MISCELLANEOUS	2,627	2,205	49,519	7,602	1,690	96,086	94%
73-613-556 OIL SAND	-	18,648	20,000	55,800	39,204	43,441	117%
73-613-559 PARTS, REPAIRS & MAINT	55,175	80,302	30,000	75,400	23,531	30,000	0%
73-613-568 RENTALS	2,408	24,982	2,500	-	-	1,000	-60%
73-613-579 SAND & GRAVEL	-	148,074	60,000	129,500	51,863	122,487	104%
73-613-590 SUPPLIES - OFFICE	-	-	-	1,000	124	1,000	100%
73-613-592 SHOP SUPPLIES	7,587	26,455	20,000	22,500	7,583	15,000	-25%
73-613-595 TIRES & TUBES	6,963	20,361	10,000	6,000	431	5,000	-50%
73-613-600 TRAVEL-MONTHLY ALLOWANCE	14,400	14,400	14,400	14,400	6,000	14,400	0%
73-613-601 UTILITIES	4,312	4,912	3,500	4,800	2,057	3,500	0%
73-613-606 LATERAL ROAD - MATERIALS	6,500	6,500	6,500	6,500	6,500	6,825	5%
73-613-611 TRANSFER OUT	199,591	213,242	227,636	222,886	85,506	200,622	-12%
73-613-811 SALARIES	195,082	206,740	242,386	232,386	104,688	249,306	3%
73-613-813 SALARIES - PART TIME	13,993	24,980	47,620	47,620	14,084	26,620	-44%
73-613-820 LONGEVITY	740	2,020	2,980	2,980	1,375	3,940	32%
73-613-822 OVERTIME (OT)/ STRAIGHT TIME (ST)	41,208	60,936	30,000	40,000	24,212	30,000	0%
TOTAL EXPENDITURES	858,398	1,309,807	1,005,151	1,111,924	484,868	1,130,361	12%
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(63,092)	(67,941)	-	-	267,312	0	
OTHER FINANCING SOURCES (USES) - CD	-	-	-	-	-	-	
EST BUDGETED USES OF FUND BALANCE	63,092	67,941	-	-	-	-	
EXCESS (DEFICIT) INCLUDING USE OF FB AND CD'S	0	(0)	-	-	267,312	0	

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

ROAD & BRIDGE

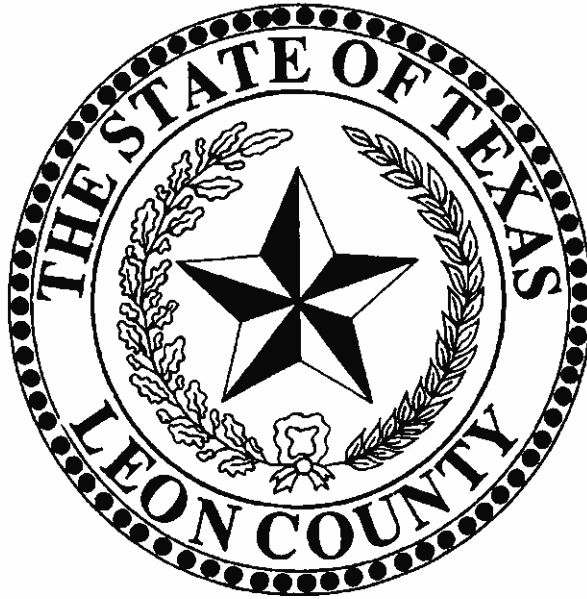
	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL BUDGET (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET
ROAD & BRIDGE - PCT 4						
(314) REVENUE						
74-314-301 DELINQUENT AD VALOREM TAXES	14,471	10,835	12,245	12,245	8,611	14,044
74-314-302 AD VALOREM TAXES	439,472	448,519	716,895	716,895	539,181	752,454
74-314-322 MOTOR VEHICLE TAX	124,355	125,304	128,090	128,090	73,181	148,960
74-314-329 INTEREST EARNINGS	5,236	3,909	7,246	7,246	-	9,531
74-314-330 OTHER REVENUE	10,201	113,682	36,705	147,857	24,999	43,557
74-314-333 ROAD & BRIDGE - FINES	322	15	287	287	-	262
74-314-352 TRANSFER IN	53,812	65,354	-	-	-	87,451
74-314-353 GAS TAX REFUND	6,350	5,707	6,724	6,724	6,827	6,482
74-314-354 GROSS WEIGHT/AXLE FEES	15,021	14,948	15,995	15,995	9,159	17,372
74-314-355 SALE OF EQUIPMENT	12,500	22,507	-	-	26,200	-
74-314-390 CAPITAL LEASE PROCEEDS	-	-	-	-	-	-
74-314-392 AD VALOREM PENALTY & INTEREST	8,336	7,704	8,104	8,104	3,527	8,989
74-314-654 PROJECTED CARRYOVER-PRIOR YR	-	-	100,000	100,000	-	-
TOTAL REVENUE	690,075	818,484	1,032,291	1,143,443	691,686	1,089,102
(614) EXPENDITURES						
74-614-201 SOCIAL SECURITY TAXES	17,490	19,160	20,723	20,723	7,238	22,489
74-614-203 WORKERS COMPENSATION	6,013	3,623	6,000	6,000	3,317	4,578
74-614-204 UNEMPLOYMENT INSURANCE	310	406	513	513	103	476
74-614-205 RETIREMENT	16,554	14,604	17,161	17,161	5,623	17,725
74-614-206 GROUP HOSPITAL INSURANCE	43,081	43,304	43,320	43,320	17,682	47,220
74-614-207 GUARDIAN INSURANCE	1,891	1,937	2,004	2,004	786	2,004
74-614-500 CAPITAL OUTLAY - LAND	-	-	-	-	-	-
74-614-506 CAPITAL OUTLAY - LEASE (PRINCIPAL)	-	-	-	-	-	-
74-614-507 CAPITAL OUTLAY - MACH/EQUIP	2,600	2,977	-	-	-	-
74-614-508 CAPITAL OUTLAY - LEASE (INTEREST)	-	-	-	-	-	-
74-614-509 COMMUNICATIONS	5,081	6,256	5,000	9,000	2,155	5,000
74-614-511 CONSTRUCTION MATERIALS	-	-	-	-	-	-
74-614-514 CONTRACTED SERVICES	108,268	13,031	25,000	112,729	77,323	25,000
74-614-522 CULVERTS	9,589	104	15,000	5,000	-	15,000
74-614-536 GAS, OIL & GREASE	104,143	116,056	100,000	56,672	26,595	100,000
74-614-553 MISCELLANEOUS	106	300	177,531	16,284	-	205,454
74-614-556 OIL SAND	1,980	113,073	93,816	281,501	138,065	93,816
74-614-559 PARTS, REPAIRS & MAINT	58,366	74,396	50,000	70,313	14,967	50,000
74-614-568 RENTALS	1,092	-	1,000	1,000	-	1,000
74-614-579 SAND & GRAVEL	17,204	89,814	95,000	121,000	24,045	95,000
74-614-592 SHOP SUPPLIES	5,067	2,640	10,000	10,000	3,626	10,000
74-614-595 TIRES & TUBES	11,377	9,463	10,000	10,000	324	10,000
74-614-600 TRAVEL-MONTHLY ALLOWANCE	14,400	14,400	14,400	14,400	6,000	14,400
74-614-601 UTILITIES	1,144	1,190	1,820	1,820	602	1,820
74-614-606 LATERAL ROAD - MATERIALS	6,500	6,500	6,500	6,500	6,500	6,825
74-614-611 TRANSFER OUT (FORESTRY/CPTL LSE)	90,511	49,085	86,954	86,954	10,000	81,727
74-614-811 SALARIES	208,256	187,878	203,648	203,648	82,968	226,988
74-614-813 SALARIES - PART TIME	3,345	16,643	30,000	30,000	3,771	30,000
74-614-820 LONGEVITY	5,600	6,560	7,840	7,840	3,149	7,580
74-614-822 OVERTIME	4,409	23,510	15,000	15,000	2,128	15,000
TOTAL EXPENDITURES	744,378	816,909	1,038,230	1,149,382	436,967	1,089,102
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(54,303)	1,574	(5,939)	(5,939)	254,719	0
OTHER FINANCING SOURCES (USES) - CD	-	-	-	-	-	-
EST BUDGETED USES OF FUND BALANCE	54,303	-	5,939	5,939	-	-
EXCESS (DEFICIT) INCLUDING USE OF FUND BALANCE AND CD	0	1,574	-	-	254,719	0

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

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL BUDGET (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025 2026
FORESTRY (FUND 75) - PCT 1/4								
(315) REVENUE								
75-315-330	OTHER REVENUE	-	60	-	-	91	-	0%
75-315-352	TRANSFER IN	69,436	44,177	66,421	66,421	20,000	55,968	-16%
	TOTAL REVENUE	69,436	44,237	66,421	66,421	20,091	55,968	-16%
(615) EXPENDITURES								
75-615-201	SOCIAL SECURITY	3,102	2,396	2,968	2,968	677	2,295	-23%
75-615-203	WORKERS COMPENSATION	1,002	604	1,000	1,000	553	763	-24%
75-615-204	UNEMPLOYMENT INSURANCE	58	52	78	78	10	51	-35%
75-615-205	RETIREMENT	3,085	1,957	2,626	2,626	542	1,902	-28%
75-615-206	GROUP HOSPITAL INSURANCE	8,475	2,526	-	-	-	-	0%
75-615-207	GUARDIAN INSURANCE	387	98	-	-	-	-	0%
75-615-536	GAS/OIL/GREASE	222	-	1,950	1,950	565	1,950	0%
75-615-595	TIRES & TUBES	171	-	500	500	84	500	0%
75-615-652	REPAIR/MAINT-PCT 1/4	12,132	7,012	18,507	20,507	4,919	18,507	0%
75-615-811	SALARIES	37,801	12,589	-	-	-	30,000	0%
75-615-813	SALARIES - PART TIME	-	16,132	38,792	36,792	8,672	-	-100%
75-615-820	LONGEVITY	3,000	872	-	-	-	-	0%
75-615-822	OVERTIME	-	-	-	-	-	-	0%
	TOTAL EXPENDITURES	69,436	44,237	66,421	66,421	16,022	55,968	-16%
BUDGETED USES OF FUND BALANCE		-	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES		-	-	-	-	4,069	-	-

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

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL BUDGET	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
FORESTRY (FUND 76) - PCT 2/3							
(315) REVENUE							
76-315-330 OTHER REVENUE	-	60	-	-	91	-	0%
76-315-352 TRANSFER IN	72,704	55,772	79,203	69,703	30,000	74,371	-6%
TOTAL REVENUE	72,704	55,832	79,203	69,703	30,091	74,371	-6%
(615) EXPENDITURES							
76-615-201 SOCIAL SECURITY	2,949	3,031	3,112	3,112	1,452	3,475	12%
76-615-203 WORKERS COMPENSATION	1,002	604	1,000	1,000	553	763	-24%
76-615-204 UNEMPLOYMENT INSURANCE	54	66	81	81	20	78	-4%
76-615-205 RETIREMENT	2,887	2,385	2,755	2,755	1,168	2,880	5%
76-615-206 GROUP HOSPITAL INSURANCE	8,475	5,420	8,664	8,664	7,571	9,444	9%
76-615-207 GUARDIAN INSURANCE	401	400	401	401	200	401	0%
76-615-536 GAS/OIL/GREASE	9,500	-	9,500	-	-	401	-96%
76-615-595 TIRES & TUBES	90	313	1,500	1,500	-	1,500	0%
76-615-651 REPAIR/MAINT-PCT 2/3	9,243	5,765	10,007	10,007	3,533	10,007	0%
76-615-811 SALARIES	35,343	36,343	39,343	39,343	18,158	42,342	8%
76-615-820 LONGEVITY	860	1,100	1,340	1,340	618	1,580	18%
76-615-821 SALARY SUPPLEMENT	1,900	-	-	-	-	-	0%
76-615-822 OVERTIME	1,900	405	1,500	1,500	-	1,500	0%
TOTAL EXPENDITURES	74,603	55,831	79,203	69,703	33,275	74,371	-6%
BUDGETED USES OF FUND BALANCE							
	-	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(1,900)	-	-	-	(3,183)	-	-



SPECIAL REVENUE

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

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

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
CAPITAL IMPROVEMENT PLAN/FUND (CIP)							
(300) REVENUES							
70-300-330 OTHER REVENUE	-	-	-	-	-	-	0%
70-300-352 TRANSFER IN	-	-	707,224	986,501	707,224	1,000,000	0%
TOTAL REVENUE	-	-	707,224	986,501	707,224	1,000,000	0%
(406) EXPENDITURES							
70-700-553 MISCELLANEOUS	-	-	707,224	382,389	-	947,974	0%
70-700-601 IMPROVEMENT - ANNEX I	-	-	-	-	-	-	0%
70-700-602 IMPROVEMENT - ANNEX II	-	-	-	-	-	-	0%
70-700-603 IMPROVEMENT - COURTHOUSE	-	-	-	300,000	-	727,026	0%
70-700-603 IMPROVEMENT - DISTRICT COURT	-	-	-	-	-	-	0%
70-700-604 IMPROVEMENT - DPS/HWY PATROL/L&W	-	-	-	-	-	-	0%
70-700-605 IMPROVEMENT - JAIL/JUSTICE CENTER	-	-	-	-	-	-	0%
70-700-606 IMPROVEMENT - JP BLOGS	-	-	-	279,277	-	-	0%
70-700-607 IMPROVEMENT -	-	-	-	24,835	-	-	0%
70-700-608 IMPROVEMENT -	-	-	-	-	-	-	0%
70-700-609 IMPROVEMENT -	-	-	-	-	-	-	0%
70-700-610 IMPROVEMENT -	-	-	-	-	-	-	0%
70-700-611 IMPROVEMENT - SOCIAL SERVICES/SNR CNTR	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	-	-	707,224	986,501	-	1,675,000	0%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	675,000	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	-	-	-	707,224	-	

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

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

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

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
LAW LIBRARY (FUND 15)							
(300) REVENUE							
15-300-360 DISTRICT COURT FEES	6,300	-	3,100	3,100	-	3,100	0%
15-300-361 COUNTY COURT FEES	3,920	4,200	2,000	2,000	1,610	2,000	0%
TOTAL REVENUE	10,220	4,200	5,100	5,100	1,610	5,100	0%
(400) EXPENDITURES							
15-400-504 CAPITAL OUTLAY-WEB LAW	3,393	3,501	5,000	5,000	1,198	5,000	0%
15-400-553 MISCELLANEOUS	184	-	58,896	58,896	184	58,896	0%
TOTAL EXPENDITURES	3,577	3,501	63,896	63,896	1,382	63,896	0%
EST. BUDGETED USES OF FUND BALANCE			58,796	58,796		58,796	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	6,643	-	-	-	228	-	

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

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

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

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
JUVENILE PROBATION (FUND 16)		(UNAUDITED)					
(300) REVENUE							
16-300-330 OTHER REVENUE	1,551	1,171	-	4,472	2,344	-	0%
16-300-362 COUNTY MATCH - JUV PROB	66,249	24,373	69,556	69,556	34,778	77,959	12%
TOTAL REVENUE	67,800	25,544	69,556	74,028	37,122	77,959	12%
(430) EXPENDITURES							
16-430-201 SOCIAL SECURITY TAXES	5,428	2,418	3,014	3,014	459	4,696	56%
16-430-203 WORKERS COMPENSATION	408	201	220	220	225	385	75%
16-430-204 UNEMPLOYMENT INSURANCE	78	54	79	79	9	102	29%
16-430-205 RETIREMENT	4,308	1,591	1,693	1,693	-	2,536	50%
16-430-206 GROUP HOSPITAL INSURANCE	7,763	352	-	-	-	-	0%
16-430-207 GROUP LIFE INSURANCE	367	15	-	-	-	-	0%
16-430-504 CAPITAL OUTLAY - CI/OPE	-	-	-	30,393	-	-	0%
16-430-509 COMMUNICATIONS	1,255	910	2,500	2,500	877	2,500	0%
16-430-524 DETENTION SERVICES	-	-	5,000	-	-	5,000	0%
16-430-527 BVCOG REIMB EXPENSE	1,551	299	-	-	-	-	0%
16-430-530 EDUCATION AND TRAINING	777	717	2,000	2,000	246	2,000	0%
16-430-553 MISCELLANEOUS	145	41	1,000	2,650	33	1,000	0%
16-430-560 POSTAGE	120	116	150	150	120	160	7%
16-430-565 PROFESSIONAL SERVICES	-	872	5,000	2,822	2,344	5,000	0%
16-430-571 MAINTENANCE/REPAIRS-EQUIP	-	-	1,000	-	-	1,000	0%
16-430-576 RESIDENTIAL SERVICES	23,353	-	20,000	5,607	-	5,000	-75%
16-430-590 SUPPLIES - OFFICE	-	684	500	500	-	500	0%
16-430-599 TRAVEL-HTL/MEAL/MLG/GAS	1,187	442	3,000	3,000	544	3,000	0%
16-430-600 TRAVEL-MONTHLY ALLOWANCE	14,400	14,400	14,400	14,400	6,000	14,400	0%
16-430-802 SALARIES	4,928	2,248	-	-	-	3,000	0%
16-430-813 SALARIES - PART TIME	-	173	10,000	-	-	25,000	150%
16-430-820 LONGEVITY	1,734	76	-	-	-	2,680	0%
16-430-822 OVERTIME	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	67,800	25,609	69,556	69,028	10,857	77,959	12%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	0%
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	-	-	5,001	26,265	-	

Purpose:
The Juvenile Justice department promotes a balanced and restorative justice approach throughout the juvenile justice continuum to include both sanctions and rehabilitation through intervention services. Such efforts will address both offender accountability and provide for a safe and secure community.

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

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
COURTHOUSE SECURITY (FUND 17)							
(300) REVENUES							
17-300-310 SECURITY FEES-COUNTY CLRK	10,983	5,140.85	7,120	7,120	1,057	10,250	44%
17-300-311 SECURITY FEES-DISTRICT CLERK	4,199	77.77	2,508	2,508	-	9,750	289%
17-300-312 SECURITY FEES-JP, PCT #1	1,749	73.60	2,056	2,056	-	1,454	-29%
17-300-313 SECURITY FEES-JP, PCT #2	3,573	126.30	4,460	4,460	3,939	3,212	-28%
17-300-314 SECURITY FEES-JP, PCT #4	637	36.50	742	742	726	699	-6%
17-300-330 OTHER REVENUE	100	107.45	-	-	206	-	0%
17-300-352 TRANSFER IN - COUNTY	103,246	125,306.11	189,196	189,196	94,598	188,132	-1%
17-300-368 BAILIFF FEES-DISTRICT CRT	223	-	272	272	-	215	-21%
TOTAL REVENUE	124,710	130,869	206,354	206,354	100,526	213,711	4%
(404) EXPENDITURES							
17-404-201 SOCIAL SECURITY TAXES	6,922	7,685.47	11,724	11,724	3,679	12,148	4%
17-404-203 WORKERS COMPENSATION	2,034	1,221.27	3,500	3,500	1,572	2,877	-18%
17-404-204 UNEMPLOYMENT INSURANCE	128	168.56	307	307	50	270	-12%
17-404-205 RETIREMENT	6,826	6,080.10	10,375	10,375	2,981	10,069	-3%
17-404-206 GROUP HOSPITAL INSURANCE	15,173	17,230.88	25,992	25,992	8,661	28,322	9%
17-404-207 GUARDIAN INSURANCE	624	665.94	1,203	1,203	354	1,202	0%
17-404-805 SALARIES	91,623	94,837.60	149,993	149,993	46,540	156,023	4%
17-404-820 LONGEVITY	1,380	1,620.06	3,260	3,260	1,071	2,800	-14%
17-404-822 OVERTIME	-	1,358.70	-	-	848	-	0%
TOTAL EXPENDITURES	124,710	130,869	206,354	206,354	65,756	213,711	4%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	-	-	-	34,770	-	-

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

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

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

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

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

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
JUSTICE COURT ASSIST. AND TECH. FUND (FUND 18)							
(300) REVENUES							
18-300-329 INTEREST EARNINGS	-	318	-	-	-	300	100%
18-300-352 TRANSFERS IN	38,450	797	2,656	2,656	2,656	-	0%
18-300-369 TECHNOLOGY FEES	5,721	228	500	500	3,898	5,302	960%
18-300-370 DUE FROM OTHER FUNDS	-	-	-	-	-	-	0%
TOTAL REVENUE	44,171	1,344	3,156	3,156	6,554	5,602	77%
(400) EXPENDITURES							
18-400-594 TECHNOLOGY FEES	41,532	4,000	3,156	3,156	2,226	5,602	78%
TOTAL EXPENDITURES	41,532	4,000	3,156	3,156	2,226	5,602	78%
ESTIMATED BUDGETED USE OF FUND BALANCE	-	2,656	-	-	-	-	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	2,639	-	-	-	4,328	(0)	

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

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

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
JUVENILE PROBATION TITLE IV E FUND (FUND 19)							
(300) REVENUES							
19-300-329 INTEREST EARNINGS	594	566	500	500	-	575	15%
TOTAL REVENUE	594	566	500	500	-	575	15%
(430) EXPENDITURES							
19-430-553 MISCELLANEOUS	-	-	32,866	32,866	-	32,941	0%
TOTAL EXPENDITURES	-	-	32,866	32,866	-	32,941	0%
EST. BUDGETED USES OF FUND BALANCE	-	-	32,366	32,366	-	32,366	0%
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	-	-	-	-	-	-

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

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
HOTEL OCCUPANCY TAX ACCOUNT (FUND 21)							
(300) REVENUES							
21-300-329 INTEREST EARNINGS	2,982	594	4,225	4,225	-	3,317	-21%
21-300-417 HOTEL OCCUPANCY TAX	115,118	151,312	136,472	136,472	48,164	107,381	-21%
21-300-553 MISC REVENUE	-	-	-	-	-	-	0%
TOTAL REVENUE	118,100	151,906	140,697	140,697	48,164	110,698	-21%
(400) EXPENDITURES							
21-400-611 TRANSFER OUT	-	-	-	-	-	-	-
21-400-643 ECONOMIC STIMULUS (ADV EVENTS)	4,000	1,275	14,000	14,000	550	14,000	0%
(455) EXPENDITURES							
21-455-611 TRANSFER OUT - EXPO	201,644	297,791	273,685	296,285	73,861	96,698	-65%
TOTAL EXPENDITURES	205,644	299,066	287,685	310,285	74,411	110,698	-62%
EST. BUDGETED USES OF FUND BALANCE	87,544	147,159	146,988	146,988	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(0)	(0)	(0)	(22,600)	(26,247)	-	-

Tax Code Section 5352.002(a) authorizes the County to adopt a resolution imposing a two percent tax on any person who pays for the use of a room in a hotel or motel located in Leon County. Revenue generated from this tax is allocated, in part, to marketing projects that directly promote tourism, hotel, and convention activity. Additionally, these funds will be used to support capital improvements, maintenance and operations, as well as marketing efforts at the Leon County Expo Center.

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

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

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
ELECTIONS ADMINISTRATION (FUND 22)							
(300) REVENUES							
22-300-330 OTHER REVENUE	-	32	-	-	-	-	-
22-300-352 TRANSFER IN - COUNTY	191,155	216,763	267,771	267,771	258,886	170,097	-36%
22-300-390 CAPITAL LEASE PROCEEDS	-	-	-	-	-	-	0%
22-300-411 PROGRAM INCOME	26,397	25,917	37,500	37,500	19,735	37,500	0%
TOTAL REVENUE	217,551	242,712	305,271	305,271	278,621	207,597	-32%
(490) EXPENDITURES							
22-490-201 SOCIAL SECURITY TAXES	4,958	6,037	9,966	9,966	5,010	8,638	-13%
22-490-203 WORKERS COMPENSATION	176	110	400	400	114	186	-54%
22-490-204 UNEMPLOYMENT INSURANCE	99	137	211	211	84	102	-52%
22-490-205 RETIREMENT	5,155	4,861	7,128	7,128	3,206	5,574	-22%
22-490-206 GROUP HOSPITAL INSURANCE	8,475	9,382	11,364	11,364	6,856	9,444	-17%
22-490-207 GUARDIAN INSURANCE	401	444	530	530	317	401	-24%
22-490-506 CAPITAL OUTLAY - LEASE PRINCIPAL	72,468	75,553	75,250	75,250	75,250	-	-100%
22-490-507 CAPITAL OUTLAY	-	-	-	-	-	-	0%
22-490-508 CAPITAL OUTLAY - LEASE INTEREST	4,666	1,581	1,885	1,885	1,884	-	-100%
22-490-509 COMMUNICATIONS	1,173	1,390	1,600	1,950	1,269	1,600	0%
22-490-515 COPIER RENTAL	-	1,022	540	540	120	540	0%
22-490-523 DATA PROCESSING	24,905	8,881	25,000	24,000	4,492	25,000	0%
22-490-527 DUES & SUBSCRIPTIONS	4,475	24,029	26,895	26,995	24,415	26,895	0%
22-490-530 EDUCATION AND TRAINING	238	133	1,500	1,500	67	2,500	67%
22-490-553 MISCELLANEOUS	107	2,612	-	125	-	-	0%
22-490-560 POSTAGE	2,768	4,377	3,000	2,650	120	3,000	0%
22-490-567 RENT - COMMUNITY CENTERS	225	425	225	375	250	300	33%
22-490-590 SUPPLIES - OFFICE	1,245	264	2,000	3,400	1,637	2,000	0%
22-490-599 TRAVEL - HOTEL/MEALS/MILEAGE	84	285	1,500	1,500	220	2,500	67%
22-490-604 VOTER REGISTRATION EXPENSE	108	1,046	2,000	1,975	63	2,000	0%
22-490-631 SUPPLIES - ELECTIONS	1,707	2,894	4,000	3,250	1,667	4,000	0%
22-490-807 SALARIES - ADMINISTRATIVE	41,864	46,902	54,000	54,000	30,440	44,000	-19%
22-490-808 SALARIES - ELECTIONS	14,904	19,973	25,000	25,400	21,734	25,000	0%
22-490-813 SALARIES - PART TIME	16,105	17,066	33,500	32,100	9,815	27,500	-18%
22-490-820 LONGEVITY	4,420	4,660	1,920	1,920	1,655	560	-71%
22-490-822 OVERTIME	6,827	8,655	15,857	16,857	14,068	15,857	0%
TOTAL EXPENDITURES	217,551	242,722	305,271	305,271	204,752	207,597	-32%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	(10)	0	0	73,869	-	-

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

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

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

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
LEON COUNTY VETERAN SERVICE FUND (FUND 24)							
(300) REVENUES							
24-300-352 TRANSFER IN - COUNTY	10,488	10,524	12,860	12,860	6,430	19,218	49%
TOTAL REVENUE	10,488	10,524	12,860	12,860	6,430	19,218	49%
(498) EXPENDITURES							
24-498-201 SOCIAL SECURITY	592	663	765	765	319	1,148	50%
24-498-203 WORKERS COMPENSATION	233	189	300	300	190	93	-69%
24-498-204 UNEMPLOYMENT INSURANCE	-	-	-	-	-	26	
24-498-205 RETIREMENT	-	-	-	-	-	951	
24-498-509 COMMUNICATIONS	900	934	795	795	585	1,000	26%
24-498-523 DATA PROCESSING	450	488	500	500	495	500	0%
24-498-530 EDUCATION	-	-	-	-	-	-	0%
24-498-553 MISCELLANEOUS	-	-	-	-	-	-	0%
24-498-590 SUPPLIES - OFFICE	313	251	350	350	-	350	0%
24-498-599 TRAVEL - HTL/MEAL/OUTOFCTYMILES	-	-	150	150	-	150	0%
24-498-600 TRAVEL - MONTHLY ALLOWANC	8,000	8,000	10,000	10,000	4,167	-	-100%
24-498-813 SALARIES - PART-TIME	-	-	-	-	-	15,000	100%
TOTAL EXPENDITURES	10,488	10,524	12,860	12,860	5,755	19,218	49%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	-	-	-	675	-	-

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

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
JUVENILE PROBATION - SA SUPPLEMENT (FUND 26)							
(300) REVENUES							
26-300-329 INTEREST EARNINGS	-	-	-	-	-	-	
26-300-341 TJJD SUPPLEMENTAL FUNDING	-	3,258	6,554	6,654	-	14,536	122%
26-300-362 COUNTY FUNDS - TRANSFER IN	288	-	-	-	-	-	
TOTAL REVENUE	288	3,258	6,554	6,654	-	14,536	122%
(455) EXPENDITURES							
26-455-201 SOCIAL SECURITY TAXES	19	61	463	463	232	1,704	268%
26-455-205 RETIREMENT	18	194	33	33	186	1,203	3512%
26-455-821 SALARY SUPPLEMENT	250	-	-	-	-	11,629	100%
TOTAL EXPENDITURES	287	3,005	6,057	6,057	3,028	14,536	140%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	1	253	497	597	(3,028)	-	

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

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
JUVENILE PROBATION - GRANT R (FUND 27)							
(300) REVENUES							
27 300 363 TJD - STATE AID	96,715	146,839	122,986	122,986	61,493	127,828	4%
TOTAL REVENUE	96,715	146,839	122,986	122,986	61,493	127,828	4%
(430) EXPENDITURES							
27-430-201 SOC SECURITY - DIRECT SUPERVISION	357	5,164	5,445	5,445	2,412	5,258	-3%
27-430-203 WORKER COMP - DIRECT SUPERVISION	92	101	220	220	225	385	75%
27-430-204 UNEMP INS - DIRECT SUPERVISION	30	114	139	139	34	114	-18%
27-430-205 RETIREMENT - DIRECT SUPERVISION	355	3,271	5,087	5,087	1,972	4,633	-9%
27-430-206 GROUP HOSP INS - DIRECT SUPERVISION	713	8,309	8,664	8,664	4,330	9,444	9%
27-430-207 GROUP GUARDIAN INS - DIRECT SUPERVISION	33	384	401	401	200	401	0%
27-430-524 DETENTION SVCS - PRE ADJ	6,200	-	10,000	10,000	4,100	15,000	50%
27-430-568 PRO SVCS - COMM PGM	450	-	-	-	-	-	0%
27-430-576 RESIDENTIAL SERVICES	26,856	-	5,454	5,454	-	20,000	267%
27-430-590 SUPPLIES - COURT INTAKE	345	26,679	3,000	18,000	6	5,456	82%
27-430-606 STATE PAYMENT	2,524	1,147	-	-	-	-	0%
27-430-802 SALARIES - DIRECT SUPERVISION	53,100	61,701	67,136	67,136	30,986	67,136	0%
27-430-813 SALARY P/T - COURT INTAKE	-	15,816	15,000	-	-	-	-100%
27-430-820 LONGEVITY - DIRECT SUPERVISION	161	227	2,440	2,440	1,126	-	-100%
TOTAL EXPENDITURES	91,215	122,914	122,986	122,986	45,392	127,828	4%
EST. BUDGETED USES OF FUND BALANCE							
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	5,500	23,925	-	-	16,101	-	

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

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
RECORDS MGMT FUND - COUNTY CLERK							
(300) REVENUES							
30-300-310 FEES - COUNTY CLERK	81,062	101,729	66,483	66,483	36,164	80,738	21%
30-300-329 INTEREST EARNED	10,180	19,340	5,683	5,683	5,976	9,016	59%
30-300-330 OTHER REVENUE	1,435	-	-	-	-	-	0%
30-300-414 SALARY/PAYROLL R/M	-	-	69,432	69,432	-	-	-100%
30-300-553 MISC REVENUE	-	-	-	-	-	-	0%
TOTAL REVENUE	92,677	121,070	141,598	141,598	42,140	89,754	-37%
(429) EXPENDITURES							
30-429-514 CONTRACTED SERVICES	26,000	10,400	31,200	31,200	-	40,337	29%
30-429-515 COPIER RENTAL	1,765	176	2,200	4,900	2,545	2,355	7%
30-429-552 MICROFILM EXPENSE	9,018	34,852	30,000	30,000	27,081	41,108	37%
30-429-553 MISCELLANEOUS	-	1,035	369,513	364,499	-	408,514	11%
30-429-803 SALARIES - CLERICAL	-	70,240	69,432	71,746	74,746	91,695	32%
TOTAL EXPENDITURES	36,783	116,703	502,345	502,345	104,372	584,009	16%
EST. BUDGETED USES OF FUND BALANCE	-	-	360,747	360,747	-	494,254	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	55,894	4,366	0	-	(62,232)	(0)	

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

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

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

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

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

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
RECORDS MGMT FUND - DISTRICT CLERK							
(300) REVENUES							
31-300-311 CRMNL RECORDS MNGMNT CCP102.005	8,344	615	5,495	5,495	-	4,551	-17%
31-300-329 INTEREST EARNED	2,077	1,421	668	668	-	1,086	63%
31-300-330 OTHER REVENUE	5	-	-	-	-	-	0%
31-300-352 TRANSFERS IN	-	-	-	-	-	-	0%
31-300-422 RECORDS TECH FUND 51 305	364	124	2,454	2,455	-	1,554	-37%
31-300-423 CIVIL RECORDS MNGMNT 51 317	-	-	-	-	-	-	0%
31-300-424 COURT RECORD PRSRVTN FUND 51 708	230	147	1,452	1,452	-	702	-52%
TOTAL REVENUE	11,020	2,308	10,070	10,070	-	7,893	-22%
(431) EXPENDITURES							
31-431-201 SOCIAL SECURITY TAXES	-	-	-	-	-	-	0%
31-431-203 WORKERS COMPENSATION	20	-	75	75	-	-	-100%
31-431-204 UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	0%
31-431-205 RETIREMENT	-	-	-	-	-	-	0%
31-431-207 GUARDIAN INSURANCE	-	-	-	-	-	-	0%
31-431-515 COPIER FEE(S)	-	3,801	-	4,000	1,519	-	0%
31-431-552 MICROFILM EXPENSE	-	1,911	-	2,200	638	-	0%
31-431-553 MISCELLANEOUS	-	2,089	88,691	82,491	3,522	57,426	-35%
31-431-813 SALARIES - PART TIME	-	-	-	-	-	33,747	100%
TOTAL EXPENDITURES	20	7,801	88,766	88,766	5,679	91,173	3%
EST. BUDGETED USES OF FUND BALANCE		5,493	78,696	78,696	-	83,280	6%
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	11,000	(0)	(0)	-	(5,679)	0	

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

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

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

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

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

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
COUNTY CLERK TECHNOLOGY FUND (FUND 32)							
FY 2026 - SEPARATE FUNDS							
(300) REVENUES							
32-300-310 FEES - COUNTY CLERK	80	109	902	902	46	682	-24%
32-300-311 FEES - DIST CLERK - MOVED TO FUND 36	360	20	478	478	-	-	-100%
32-300-352 COUNTY TRANSFER IN	3,307	-	-	-	-	-	0%
TOTAL REVENUE	3,747	129	1,380	1,380	46	682	-51%
(419) EXPENDITURES							
32-419-594 TECHNOLOGY EXPENSE	3,747	(147)	1,380	1,380	2,544	682	-51%
TOTAL EXPENDITURES	3,747	(147)	1,380	1,380	2,544	682	-51%
EST. BUDGETED USES OF FUND BALANCE							
	-	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	276	-	-	(2,498)	(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 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
DISTRICT COURT TECHNOLOGY FUND (FUND 36)							
FY 2026 - SEPARATE FUNDS							
(300) REVENUES							
36-300-311 FEES - DIST CLERK - SEPARATE FROM FUND 32	-	-	-	-	-	342	100%
36-300-352 COUNTY TRANSFER IN	3,307	-	-	-	-	-	0%
TOTAL REVENUE	3,307	-	-	-	-	342	100%
(419) EXPENDITURES							
36-419-594 TECHNOLOGY EXPENSE	-	-	-	-	-	342	100%
TOTAL EXPENDITURES	-	-	-	-	-	342	100%
EST. BUDGETED USES OF FUND BALANCE							
	-	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	-	-	-	-	-	

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

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

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

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

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

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
PRETRIAL DIVERSION FUND (FUND 41)							
(300) REVENUES							
41-300-309 FEES - PRETRIAL DIVERSION	850	-	-	-	-	-	0%
41-300-329 INTEREST EARNED	47	-	-	-	-	-	0%
41-300-330 OTHER REVENUE	-	-	5,000	5,000	-	-	-100%
41-300-333 PRETRIAL DIVERSION - SUPPLEMENT	13,812	-	-	-	-	-	0%
41-300-352 TRANSFER IN	-	-	-	-	15,000	13,700	0%
TOTAL REVENUE	14,709	-	5,000	5,000	15,000	13,700	174%
(400) EXPENDITURES							
41-400-201 SOCIAL SECURITY TAXES	918	77	-	918	268	918	0%
41-400-203 WORKERS COMPENSATION	-	-	-	-	-	-	0%
41-400-204 UNEMPLOYMENT INSURANCE	-	-	-	24	-	21	0%
41-400-205 RETIREMENT	899	75	-	813	231	761	0%
41-400-553 MISCELLANEOUS	(1,308)	-	5,000	5,000	-	-	-100%
41-400-590 OFFICE SUPPLIES	-	-	-	-	-	-	0%
41-400-625 EMPLOYEE SUPPLEMENT	12,000	-	-	12,000	3,500	12,000	0%
TOTAL EXPENDITURES	12,509	152	5,000	18,755	3,998	13,700	174%
EST. BUDGETED USES OF FUND BALANCE	-	152	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	2,200	-	-	(13,755)	11,002	-	-

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

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
GRANT - SB 22 (EFF 10/1/2023)							
(322) REVENUES							
44-322-329 INTEREST EARNED	-	3,391	-	-	-	-	
44-322-362 SB 22 SUPPLEMENT - SHERIFF'S OFFICE/JAIL	-	350,000	350,000	350,000	350,000	350,000	0%
44-322-363 SB 22 SUPPLEMENT - CO ATTY	-	175,000	175,000	175,000	175,000	175,000	0%
44-322-364 SB 22 SUPPLEMENT - DIST ATTY	-	175,000	175,000	175,000	175,000	175,000	0%
44-322-365 SB 22 SUPPLEMENT - CONSTABLE(S)	-	-	8,491	8,491	9,226	19,742	133%
TOTAL REVENUE	-	703,391	708,491	708,491	709,226	719,742	2%
(422) EXPENDITURES - JAIL							
44-421-201 SOCIAL SECURITY TAXES	-	2,007	2,708	2,708	870	2,892	7%
44-421-203 WORKERS COMPENSATION	-	483	1,000	1,000	506	1,000	0%
44-421-204 UNEMPLOYMENT INSURANCE	-	55	71	71	14	65	-8%
44-421-205 RETIREMENT	-	1,531	2,397	2,397	690	2,397	0%
44-421-206 GROUP HOSPITAL INSURANCE	-	-	-	-	-	-	0%
44-421-207 GUARDIAN INSURANCE	-	-	-	-	-	-	0%
44-421-603 SB-22 SAFETY/SECURITY EQUIP	-	-	-	-	-	-	0%
44-421-704 SALARIES - JAILERS	-	25,285	30,000	30,000	9,890	33,000	10%
44-421-708 CERTIFICATE PAY	-	3,571	5,400	5,400	1,587	4,800	-11%
TOTAL EXPENDITURES	-	32,933	41,576	41,576	13,556	44,154	6%
(422) EXPENDITURES - SHERIFF'S OFFICE							
44-422-201 SOCIAL SECURITY TAXES	-	11,473	11,955	11,955	5,159	12,203	2%
44-422-203 WORKERS COMPENSATION	-	1,486	2,200	2,200	1,431	2,400	9%
44-422-204 UNEMPLOYMENT INSURANCE	-	201	313	313	61	271	-13%
44-422-205 RETIREMENT	-	8,971	10,580	10,580	4,145	10,113	-4%
44-422-603 SB-22 SAFETY/SECURITY EQUIP	-	147,376	127,106	127,106	-	121,343	-5%
44-422-700 SALARIES - ELECTED OFFICIAL	-	17,662	17,661	17,661	8,151	17,661	0%
44-422-701 SALARIES - DEPUTIES	-	29,341	27,497	27,497	13,212	30,043	9%
44-422-702 SALARIES - DISPATCHERS, JAILERS (DUAL)	-	10,031	15,325	15,325	3,150	19,325	26%
44-422-703 SALARIES - INVESTIGATORS	-	15,909	15,909	15,909	7,343	16,000	1%
44-422-705 SALARY - CHIEF DEPUTY	-	3,387	3,387	3,387	1,563	3,387	0%
44-422-706 BALIFFS	-	5,162	9,007	9,007	2,383	7,000	-22%
44-422-707 CIVIL PROCESSOR	-	884	884	884	408	1,000	13%
44-422-708 CERTIFICATE PAY	-	65,186	66,600	66,600	31,131	65,100	-2%
TOTAL EXPENDITURES	-	317,068	308,424	308,424	78,137	305,846	-1%
(423) EXPENDITURES - COUNTY ATTORNEY							
44-423-201 SOCIAL SECURITY TAXES	-	3,105	11,663	11,663	496	11,049	-5%
44-423-203 WORKERS COMPENSATION	-	127	250	250	99	250	0%
44-423-204 UNEMPLOYMENT INSURANCE	-	65	304	304	11	246	-19%
44-423-205 RETIREMENT	-	2,419	10,322	10,322	382	9,158	-11%
44-423-206 GROUP HOSPITAL INSURANCE	-	-	-	-	-	9,444	100%
44-423-207 GUARDIAN INSURANCE	-	-	-	-	-	401	100%
44-423-701 SB 22 - SALARIES	-	8,988	8,976	8,976	4,050	8,976	0%
44-423-702 SALARIES - LEGAL ASST	-	-	50,000	50,000	-	75,000	50%
44-423-703 SALARIES -	-	-	61,872	61,872	-	60,476	-2%
44-423-704 SALARIES - ADMINISTRATIVE	-	31,613	31,613	31,613	2,432	-	-100%
TOTAL EXPENDITURES	-	46,316	175,000	175,000	7,470	175,000	0%

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

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
GRANT - SB 22 (EFF 10/1/2023)							
(424) EXPENDITURES - DISTRICT ATTORNEY							
44-424-201 SOCIAL SECURITY TAXES	-	10,482	11,680	11,680	2,554	11,696	0%
44-424-203 WORKERS COMPENSATION	-	319	245	245	310	450	84%
44-424-204 UNEMPLOYMENT INSURANCE	-	219	62	62	42	260	319%
44-424-205 RETIREMENT	-	8,247	10,336	10,336	2,020	9,694	-6%
44-424-701 SALARIES - SALARIES	-	76,427	62,000	62,000	4,769	62,230	0%
44-424-702 SALARIES - VICTIM ASSISTANT COORD	-	13,712	31,000	31,000	14,308	31,000	0%
44-424-703 SALARIES - ASSISTANT DIST. ATTORNEY	-	17,922	28,677	28,677	-	28,670	0%
44-424-704 SALARIES - INVESTIGATOR	-	29,007	31,000	31,000	14,308	31,000	0%
TOTAL EXPENDITURES	-	156,336	175,000	175,000	38,310	175,000	0%
GRANT - SB 22							
(426) EXPENDITURES - CONSTABLE 1							
44-426-201 SOCIAL SECURITY TAXES	-	-	-	-	-	636	100%
44-426-203 WORKERS COMPENSATION	-	-	-	-	-	240	100%
44-426-204 UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	0%
44-426-205 RETIREMENT	-	-	-	-	-	527	100%
44-426-701 SALARIES - CONSTABLE 1	-	-	-	-	-	8,315	100%
TOTAL EXPENDITURES	-	-	-	-	-	9,718	100%
GRANT - SB 22							
(425) EXPENDITURES - CONSTABLE 2							
44-425-201 SOCIAL SECURITY TAXES	-	-	535	535	135	657	23%
44-425-203 WORKERS COMPENSATION	-	-	500	500	86	240	-52%
44-425-204 UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	0%
44-425-205 RETIREMENT	-	-	472	472	119	544	15%
44-425-701 SALARIES - CONSTABLE 2	-	-	6,984	6,984	1,760	8,583	23%
TOTAL EXPENDITURES	-	-	8,491	8,491	2,099	10,024	18%
EST. BUDGETED USES OF FUND BALANCE							
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	150,739	(0)	(0)	-	(0)	

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

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
DISTRICT ATTORNEY (FUND 45)							
(300) REVENUES							
45-300-330 OTHER REVENUE	-	10	-	-	-	-	0%
45-300-341 DIST.ATTY-STATE RETIREMENT SUP	-	-	14,000	14,000	-	-	-100%
45-300-362 COUNTY MATCH - DA	274,156	356,812	372,952	372,952	186,476	394,815	6%
45-300-371 DIST.ATTY-CONTRIBUTIONS	-	-	-	-	-	-	0%
45-300-372 DIST.ATTY-STATE FUNDING	27,500	27,500	27,500	27,500	-	27,500	0%
TOTAL REVENUE	301,656	384,321	414,452	414,452	186,476	422,315	2%
(405) EXPENDITURES							
45-405-201 SOCIAL SECURITY TAXES	10,972	17,990	17,878	17,878	5,779	20,296	14%
45-405-203 WORKERS COMPENSATION	1,240	560	1,250	1,250	552	1,424	14%
45-405-204 UNEMPLOYMENT INSURANCE	235	393	552	552	94	566	3%
45-405-205 RETIREMENT	10,737	14,482	15,822	15,822	4,677	15,068	-5%
45-405-206 GROUP HOSPITAL INSURANCE	16,220	39,355	43,320	43,320	16,961	37,776	-13%
45-405-207 GUARDIAN INSURANCE	768	1,797	1,583	1,583	785	1,603	1%
45-405-509 COMMUNICATIONS	3,084	3,773	4,160	4,160	2,599	4,160	0%
45-405-515 COPIER RENTAL	4,500	4,206	6,000	6,000	1,708	5,000	-17%
45-405-523 DATA PROCESSING	40,546	35,847	34,367	34,367	20,840	43,167	26%
45-405-527 DUES & SUBSCRIPTIONS	10,236	10,337	13,000	13,000	6,318	13,000	0%
45-405-530 EDUCATION	2,246	1,948	3,000	3,000	807	3,000	0%
45-405-536 GAS, OIL & GREASE	358	1,815	2,200	2,200	611	2,200	0%
45-405-553 MISCELLANEOUS	1,162	15,113	3,200	21,188	10,499	10,000	213%
45-405-560 POSTAGE	227	301	450	450	265	450	0%
45-405-565 PROFESSIONAL SERVICES	46,865	80,004	50,000	50,000	48,550	50,000	0%
45-405-575 REPAIRS & MAINT - VEHICLE	778	1,393	500	500	10	500	0%
45-405-590 SUPPLIES - OFFICE	3,552	3,187	4,500	4,500	504	4,500	0%
45-405-599 TRAVEL-HOTEL/MEAL/MILEAGE	3,051	2,902	7,575	7,575	175	7,575	0%
45-405-803 SALARIES - CLERICAL	1,666	2,839	7,400	7,400	-	3,000	-59%
45-405-807 SALARIES - ADMINISTRATIVE	62,234	77,248	82,725	82,725	38,181	87,675	6%
45-405-809 SALARIES - INVESTIGATOR	42,408	40,373	39,725	39,725	18,335	41,675	5%
45-405-812 STATE SUPPLEMENT FOR DA	-	-	14,000	14,000	-	-	-100%
45-405-814 SALARIES - ADA	34,116	16,250	49,725	21,538	-	55,000	11%
45-405-820 LONGEVITY	1,542	1,680	2,520	2,520	1,163	2,680	6%
45-405-821 SALARY SUPPLEMENT	-	6,000	9,000	9,000	4,154	12,000	33%
45-405-822 OVERTIME	2,911	2,888	-	10,199	744	-	0%
TOTAL EXPENDITURES	301,655	382,681	414,452	414,452	184,310	422,315	2%
EST. BUDGETED USES OF FUND BALANCE							
	-	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES							
	1	1,641	-	-	2,166	-	-

Purpose:
The District Attorney's mission is to pursue justice and protect the community. The District Attorney and his assistant district attorneys represent the State of Texas in almost all state criminal felony prosecutions in Leon County. They exercise that authority and discharge those responsibilities granted to the District Attorney by Texas law (including the Constitution of the State of Texas, Texas Code of Criminal Procedure, Texas Penal Code, and various other codes). As an administrator of justice and advocate for the rule of law, the District Attorney employs those of the highest integrity, skill, and courage. All staff members are committed to accomplishing the mission of the District Attorney through professional excellence, fairness to the accused, compassion and respect for victims and witnesses, and respect for the court and opposing counsel.

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

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
GRANT - DISTRICT ATTORNEY - VCLG							
(300) REVENUES							
46-300-330 OTHER REVENUE	\$	-	-	-	-	-	0%
46-300-352 TRANSFER IN - COUNTY FUNDS	-	-	-	-	-	-	0%
46-300-363 VCLG GRANT AID	41,600	33,000	33,000	33,000	17,654	49,500	0%
TOTAL REVENUE	41,605	33,000	33,000	33,000	17,654	49,500	50%
(460) EXPENDITURES							
46-460-201 SOCIAL SECURITY	2,127	-	-	-	212	1,218	0%
46-460-203 WORKERS COMPENSATION	-	-	-	-	-	-	0%
46-460-204 UNEMPLOYMENT	-	-	-	-	-	-	0%
46-460-205 RETIREMENT	2,178	-	-	-	187	2,437	0%
46-460-206 GROUP HEALTH INSURANCE	4,585	-	-	-	722	9,444	0%
46-460-207 GUARDIAN INSURANCE	217	-	-	-	33	401	0%
46-460-641 AUDIT ENTRY	-	(61)	-	-	-	-	0%
46-460-807 SALARIES	27,626	28,069	33,000	33,000	16,615	36,000	9%
TOTAL EXPENDITURES	36,734	28,008	33,000	33,000	17,769	49,500	50%
EST. BUDGETED USES OF FUND BALANCE	-	278	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	4,871	5,270	-	-	(115)	-	-

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

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL BUDGET (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2023-2024
LEON COUNTY SENIOR NUTRITION (FUND 50)							
(300) REVENUES							
50-300-222 DONATION(S)	12,679	8,499	3,422	4,222	5,660	4,839	41%
50-300-330 OTHER REVENUE	6,402	-	9,479	9,479	-	8,293	-13%
50-300-362 COUNTY MATCH - AAA	89,031	67,843	136,145	136,145	68,072	127,298	-6%
50-300-374 BVAAA - CONGREGATE	36,327	40,796	31,620	31,620	20,906	33,151	5%
50-300-375 BVAAA - TITLE III C2/HOME DELIVERY	95,981	103,030	94,419	94,419	49,804	99,443	5%
50-300-377 CONTRIBUTIONS-CONGREGATE	3,088	2,896	3,708	3,708	1,594	3,287	-11%
50-300-378 CONTRIBUTIONS-HOME DELIVERY	3,801	18,982	3,224	3,224	1,850	5,465	70%
50-300-380 BVCOG AAA-OLDER AMERICANS ACT PRGRM	12,833	12,833	15,647	15,647	7,000	15,258	-2%
50-300-431 NORMANGEE SENIOR CENTER	500	600	250	250	300	300	20%
50-300-434 EMERGENCY FD & SHELTER PRGM	7,269	7,042	7,094	7,094	-	7,094	0%
TOTAL REVENUE	267,910	262,521	305,009	305,808	155,186	304,428	0%
(400) EXPENDITURES							
50-400-201 SOCIAL SECURITY TAXES	7,564	7,910	7,862	7,862	3,430	8,060	3%
50-400-203 WORKERS COMPENSATION	775	421	800	800	400	631	-21%
50-400-204 UNEMPLOYMENT INSURANCE	138	171	199	199	49	172	-14%
50-400-205 RETIREMENT	7,124	6,092	6,958	6,958	2,594	6,680	-4%
50-400-206 GROUP HOSPITAL INSURANCE	8,106	7,001	6,931	6,931	3,464	7,555	9%
50-400-207 GUARDIAN INSURANCE	384	323	321	321	160	321	0%
50-400-506 CAPITAL OUTLAY - LEASE (PRINCIPAL)	-	7,305	10,000	10,000	4,445	8,889	-11%
50-400-507 CAPITAL OUTLAY-MACH/EQUIP	-	699	-	-	-	2,990	0%
50-400-508 CAPITAL OUTLAY - LEASE (INTEREST)	-	2,242	3,000	3,000	1,494	3,000	0%
50-400-509 COMMUNICATIONS	5,682	4,968	6,500	6,500	3,175	6,500	0%
50-400-534 FOOD	87,465	89,760	108,000	108,000	34,894	108,000	0%
50-400-536 GAS, OIL & GREASE	11,431	11,694	12,000	12,000	3,936	12,000	0%
50-400-548 KITCHEN	12,455	8,788	15,500	15,500	7,697	13,000	-16%
50-400-553 MISCELLANEOUS	350	215	400	1,200	887	400	0%
50-400-560 POSTAGE	46	35	120	120	24	120	0%
50-400-567 RENT	2,500	3,500	3,000	3,000	3,000	3,000	0%
50-400-575 REPAIRS/MAINT-VEHICLES	2,165	3,005	5,000	5,000	1,888	5,000	0%
50-400-590 SUPPLIES - OFFICE	808	375	1,500	1,500	120	1,500	0%
50-400-599 TRAVEL-HOTEL/MEAL/MILEAGE	-	-	250	250	-	250	0%
50-400-601 UTILITIES	11,909	8,292	13,900	13,900	3,616	11,000	-21%
50-400-807 SALARIES - ADMINISTRATIVE	28,718	30,400	32,800	32,800	15,138	35,200	7%
50-400-813 SALARIES - PART TIME CENTER MNGRS	70,978	34,674	34,800	34,800	16,177	34,800	0%
50-400-814 SALARIES - PART TIME DRIVERS	-	34,668	34,800	34,800	13,452	34,800	0%
50-400-820 LONGEVITY	-	-	368	368	170	560	52%
50-400-822 OVERTIME	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	267,910	262,539	305,009	305,809	120,205	304,428	0%
EST. BUDGETED USES OF FUND BALANCE	-	17	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	(0)	-	(1)	34,981	-	-

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

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
EMERGENCY MANAGEMENT (FUND 52)							
(300) REVENUES							
52-300-352 TRANSFER IN	94,900	101,178	100,416	100,416	50,208	105,572	5%
52-300-553 MISC REVENUE	-	-	-	-	-	-	0%
TOTAL REVENUE	94,900	101,178	100,416	100,416	50,208	105,572	5%
(400) EXPENDITURES							
52-427-201 SOCIAL SECURITY TAXES	3,333	3,408	3,365	3,365	1,553	3,612	7%
52-427-203 WORKERS COMPENSATION	88	55	150	150	193	400	167%
52-427-204 UNEMPLOYMENT INSURANCE	62	74	88	88	21	81	-8%
52-427-205 RETIREMENT	3,320	2,664	2,978	2,978	1,246	2,994	1%
52-427-206 GROUP HOSPITAL INSURANCE	3,890	-	8,664	8,664	-	-	-100%
52-427-207 GUARDIAN INSURANCE	229	90	401	401	47	101	-75%
52-427-504 CAPITAL OUTLAY	-	7,160	-	-	-	-	0%
52-427-506 CAPITAL OUTLAY - LEASE (PRINCIPAL)	8,663	6,469	2,500	6,500	3,235	6,470	159%
52-427-508 CAPITAL OUTLAY - LEASE (INTEREST)	180	2,427	6,500	2,500	952	1,904	-71%
52-427-509 COMMUNICATIONS	2,769	8,519	3,540	3,540	1,192	3,540	0%
52-427-510 CMPTR SPRT/SPPLS/LIC/SFTWRE	4,166	1,429	4,850	4,850	169	4,850	0%
52-427-514 CONTRACTED SERVICES	15,619	12,851	14,000	13,833	13,494	22,000	57%
52-427-515 COPIER RENTAL	1,284	1,423	1,650	1,650	640	1,650	0%
52-427-530 EDUCATION & TRAINING	-	-	-	-	-	500	0%
52-427-536 GAS, OIL & GREASE	4,132	4,552	4,200	4,500	1,551	6,200	48%
52-427-553 MISCELLANEOUS	79	1,201	250	417	275	250	0%
52-427-554 DISASTER/EMERGENCY OPERATIONS	1,059	89	1,000	1,000	-	1,000	0%
52-427-555 CABLE	1,250	859	-	-	-	-	0%
52-427-560 POSTAGE	53	58	100	100	40	100	0%
52-427-571 REPAIRS & MAINT - EQUIPMENT	57	71	500	400	-	500	0%
52-427-575 REPAIRS/MAINT - VEHICLES	74	1,252	1,500	1,300	65	1,500	0%
52-427-590 SUPPLIES - OFFICE	57	-	200	200	52	200	0%
52-427-599 TRAVEL - HOTEL/MEAL	455	-	-	-	-	500	100%
52-427-807 SALARIES - ADMINISTRATIVE	42,087	40,600	43,600	43,600	20,123	46,600	7%
52-427-820 LONGEVITY	775	-	380	380	175	620	63%
52-427-822 OVERTIME (OT)/STRAIGHT T	1,218	2,499	-	-	-	-	0%
TOTAL EXPENDITURES	94,900	97,750	100,416	100,416	45,023	105,572	5%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	3,428	-	-	5,185	-	-

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

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
911-RURAL ADDRESSING (FUND 55)							
(300) REVENUES							
55-300-362 CO.MATCH-RURAL ADDRESSING	28,837	30,062	31,286	31,286	15,644	35,044	12%
55-300-379 FEES - FLOODPLAIN PERMIT(S)	4,430	3,820	4,490	4,490	2,060	4,543	18%
55-300-380 FEES - ELECTRIC PROVIDER/PERMITS	11,490	10,560	7,425	7,425	5,160	8,560	-30%
55-300-381 BVCOG DATABANK MAINT	20,000	20,000	20,000	20,000	10,000	20,000	0%
55-300-382 FEES - MAPS/MAP BOOKS	295	90	96	96	170	93	7%
55-300-395 FEES - SIGNS	550	2,680	417	417	1,080	780	-84%
TOTAL REVENUE	67,602	67,212	63,714	63,714	34,114	69,020	-5%
(402) EXPENDITURES							
55-402-201 SOCIAL SECURITY TAXES	2,864	3,104	2,673	2,673	1,214	2,924	9%
55-402-203 WORKERS COMPENSATION	88	55	150	150	57	93	-38%
55-402-204 UNEMPLOYMENT INSURANCE	53	68	70	70	17	65	-7%
55-402-205 RETIREMENT	2,827	2,440	2,366	2,366	990	2,423	2%
55-402-206 GROUP HOSPITAL INSURANCE	7,067	8,300	8,664	8,664	4,330	9,444	9%
55-402-207 GUARDIAN INSURANCE	334	383	401	401	200	401	0%
55-402-504 CAPITAL OUTLAY	-	3,695	-	-	-	-	0%
55-402-505 CAPITAL OUTLAY - LEASES	-	-	-	-	-	-	0%
55-402-509 COMMUNICATIONS	1,515	3,203	1,700	1,700	708	1,700	0%
55-402-515 COPIER RENTAL	2,127	1,423	1,650	1,650	640	1,650	0%
55-402-527 DUES & SUBSCRIPTIONS	358	485	500	500	102	650	30%
55-402-530 EDUCATION & TRAINING	-	-	650	650	-	650	0%
55-402-536 GAS, OIL & GREASE	327	(101)	500	500	197	1,500	200%
55-402-553 MISCELLANEOUS	2,753	203	100	100	-	100	0%
55-402-560 POSTAGE	113	124	150	150	40	150	0%
55-402-575 REPAIRS/MAINT-VEHICLES	34	1,169	750	750	10	750	0%
55-402-590 SUPPLIES - OFFICE	1,423	822	2,150	2,000	347	2,000	-7%
55-402-591 MAPS/MAP BOOKS	1,926	197	1,800	1,800	-	1,800	0%
55-402-593 SUPPLIES - SIGN	488	2,121	4,000	4,000	854	4,000	0%
55-402-599 TRAVEL-HOTEL/MEAL	-	-	500	500	-	500	0%
55-402-611 TRANSFER OUT	5,463	-	-	-	-	-	0%
55-402-807 SALARIES - ADMINISTRATIVE	37,286	38,510	34,940	34,940	16,126	37,940	9%
55-402-820 LONGEVITY	554	-	-	-	-	280	0%
55-402-822 OVERTIME	-	1,011	-	-	-	-	0%
TOTAL EXPENDITURES	67,602	67,212	63,714	63,714	25,832	69,020	8%
EST. BUDGETED USES OF FUND BALANCE							
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES							
	-	-	-	-	8,282	-	

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

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
GRANT FUND (FUND 56)							
(300) REVENUES							
56-300-362 COUNTY MATCH	10,942	-	-	63,736	63,736	-	0%
56-300-386 GRANT-INDIGENT DEFENSE	45,909	-	22,267	22,267	22,267	22,644	2%
56-300-390 GRANT-SOLID WASTE	9,905	-	-	-	-	-	0%
56-300-394 GRANT - HAVA	-	-	-	-	-	34,000	0%
56-300-402 GRANT - SAVNS BJA/VINE GRANT	6,581	6,779	-	6,982	1,745	-	0%
56-300-402 GRANT - ESSENTIAL SERVICES PROGRAM-GL	37,038	-	-	-	-	-	0%
56-300-420 GRANT - TXCDBG	-	28,288	-	-	-	-	0%
56-300-412 GRANT - BODY WORN CAMERAS	32,527	-	-	-	-	-	0%
56-300-429 GRANT - HISTORICAL COMM	30,000	-	-	-	-	28,929	0%
56-300-446 GRANT - TDEM	-	116,510	-	767,726	-	-	0%
56-300-673 GRANT - 1913 JAIL	17,584	-	-	-	-	-	0%
TOTAL REVENUE	190,486	151,577	22,267	860,712	87,748	85,573	284%
56-350-578 GRANT - AMERICAN RESCUE PLAN ACT (ARPA)	518,576	1,742,829	1,300,000	1,300,000	-	-	-100%
TOTAL REVENUE	518,576	1,742,829	1,300,000	1,300,000	-	-	-100%
(400) EXPENDITURES							
56-400-606 GRANT(S) PAYOUT	-	-	-	-	-	-	0%
56-400-607 GRANT- TRANSFER OUT	37,038	116,510	-	-	-	-	0%
56-400-610 GRANT- INDIGENT DEFENSE	45,909	-	22,267	22,267	-	22,644	2%
56-400-611 GRANT - HAVA	-	-	-	-	-	34,000	100%
56-400-612 GRANT - (CJD) BODY-WORN CAMERAS	32,528	-	-	30,584	30,584	-	0%
56-400-613 GRANT - COUNTY MATCH	10,942	-	-	63,736	13,736	-	0%
56-400-616 GRANT-SOLID WASTE	9,905	-	-	-	114	-	0%
56-400-622 GRANT-4044301 SO MOBILE RADIO(S)	-	-	-	-	-	-	0%
56-400-626 GRANT - SAVNS BJA/VINE GRANT	6,581	6,779	-	6,982	3,491	-	0%
56-400-635 GRANT - CDBG	-	6,950	-	34,900	-	-	0%
56-400-636 GRANT - CDBG MITMOD	-	21,338	-	-	-	-	0%
56-400-637 GRANT - CDBG MIT-LHMPP	-	-	-	100,000	-	-	0%
56-400-670 GRANT - HSGP 3593101 CONSOLES	-	-	-	-	-	-	0%
56-400-673 GRANT - 1913 JAIL	47,584	-	-	-	-	28,929	0%
TOTAL EXPENDITURES	190,486	151,576	22,267	258,469	47,925	85,573	284%

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

SPECIAL FUNDS

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
(468) EXPENDITURES - ARPA							
56-468-553 GRANT - (ARPA) MISC PENDING PROJECT	-	-	1,300,000	767,934	30,165	212,000	-84%
56-468-607 TRANSFER OUT	289,893	-	-	-	-	-	0%
56-468-633 GRANT - (ARPA) ADMIN/PROF SRVCS	75,301	77,730	-	89,874	38,865	-	0%
56-468-634 GRANT - (ARPA) EXPO FIBER	-	-	-	-	-	-	0%
56-468-635 GRANT - (ARPA) JAIL RENOVATIONS	46,500	-	-	-	-	-	0%
56-468-639 GRANT - (ARPA) EXPO STALL	17,154	92,914	-	-	4,867	-	0%
56-468-640 GRANT - (ARPA) EXPO STALL BARN	-	250,000	-	-	-	-	0%
56-468-641 GRANT - (ARPA) R&B PCT 1	-	250,000	-	-	-	-	0%
56-468-642 GRANT - (ARPA) R&B PCT 2	-	-	-	-	-	-	0%
56-468-643 GRANT - (ARPA) R&B PCT 3	27,256	222,744	-	-	-	-	0%
56-468-644 GRANT - (ARPA) R&B PCT 4	-	250,000	-	-	-	-	0%
56-468-645 GRANT - (ARPA) SO VEHICLE EQUIP	-	23,575	-	-	-	-	0%
56-468-646 GRANT - (ARPA) CH&B MOWER	-	-	-	-	-	-	0%
56-468-647 GRANT - (ARPA) EMA MOBILE APP	-	30,000	-	-	-	-	0%
56-468-648 GRANT - (ARPA) COUNTY PHONE SYSTEM	-	48,854	-	101,146	445	-	0%
56-468-649 GRANT - (ARPA) AEDS	-	15,360	-	7,832	7,832	-	0%
56-468-650 GRANT - (ARPA) CRTHSE & BLDG RENOVATION	-	-	-	99,586	19,586	-	0%
56-468-651 GRANT - (ARPA) AIRMED SRVCS	-	24,375	-	-	-	-	0%
56-468-652 GRANT - (ARPA) EXPO PROJECT(S)	-	-	-	233,628	330,292	-	0%
56-468-653 GRANT - (ARPA) CR 305 PROJECTS(S)	-	107,492	-	-	-	-	0%
TOTAL EXPENDITURES	456,104	1,393,044	1,300,000	1,300,000	432,052	212,000	-84%
(611) EXPENDITURES - R&B PCT 1							
56-611 GRANT - PCT 1	-	152,261	-	18,113	18,113	-	-100%
TOTAL EXPENDITURES	-	152,261	-	18,113	18,113	-	-100%
(612) EXPENDITURES - R&B PCT 2							
56-612 GRANT - PCT 2	-	319,768	-	250,296	12,001	-	-100%
TOTAL EXPENDITURES	-	319,768	-	250,296	12,001	-	-100%
(613) EXPENDITURES - R&B PCT 3							
56-613 GRANT - PCT 3	-	319,768	-	250,296	12,001	-	-100%
TOTAL EXPENDITURES	-	319,768	-	250,296	12,001	-	-100%
(614) EXPENDITURES - R&B PCT 4							
56-614 GRANT - PCT 4	-	1,181,402	-	152,579	109,608	-	-100%
TOTAL EXPENDITURES	-	1,181,402	-	152,579	109,608	-	-100%
(617) EXPENDITURES - CH & BLDGS							
56-614 GRANT - CH & BLDGS	-	74	-	-	-	-	-100%
TOTAL EXPENDITURES	-	74	-	-	-	-	-100%
EST. BUDGETED USES OF FUND BALANCE	456,105	1,393,043	1,300,000	1,300,000		212,000	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	0	0	-	602,243	(392,228)	-	

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

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
LEON COUNTY PERSONAL BOND FUND (FUND 57)							
(300) REVENUES							
57-300-357 CASH BOND ORDER(S)	83,981	-	25,000	25,000	13,564	25,000	0%
TOTAL REVENUE	83,981	-	25,000	25,000	13,564	25,000	0%
(400) EXPENDITURES							
57-400-671 DISTRIBUTION OF FUNDS	42,017	22,836	65,647	65,647	5,298	83,644	27%
TOTAL EXPENDITURES	42,017	22,836	65,647	65,647	5,298	83,644	27%
EST. BUDGETED USES OF FUND BALANCE	-	22,836	40,647	40,647	-	58,644	44%
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	41,964	(0)	-	-	8,266	-	

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

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
CAPITAL PROJECTS (FUND 58)							
(300) REVENUES							
58-300-352 TRANSFERS IN	411,447	218,625	250,140	250,140	-	250,140	0%
TOTAL REVENUE	411,447	218,625	250,140	250,140	-	250,140	0%
(400) EXPENDITURES							
58-415-607 COMMUNICATIONS/TECHNOLOGY	367,772	54,477	100,140	100,140	42,822	100,140	0%
58-415-608 COURTHOUSE RESTORATION	-	-	50,000	50,000	-	-	-100%
58-415-610 VOTER REGISTRATION EQUIPMENT	-	-	-	-	-	-	0%
58-415-612 JUSTICE CENTER RENO/RPRS	-	-	-	-	-	-	0%
58-415-630 TOWER(S)	-	-	-	-	-	-	0%
58-415-633 CO BUILDING EXPANSIONS/RENOVATIONS	43,675	156,113	100,000	100,000	-	150,000	50%
58-415-640 COUNTY ANNEX #1	-	-	-	-	-	-	0%
58-415-649 LEON CO EXPO/CIVIC CTR	-	-	-	-	-	-	0%
58-415-651 1913 JAIL RENOVATIONS	-	-	-	-	-	-	0%
58-415-655 CASS STREET PROJECT	-	-	-	-	-	-	0%
58-415-659 ARENA 2	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	411,447	210,589	250,140	250,140	42,822	250,140	0%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	8,036	-	-	(42,822)	-	-

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

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
GRANT - VIOLENCE AGAINST WOMEN ACT (VAWA)							
(300) REVENUES							
59-300-363 VAWA GRANT FUNDING	-	52,317	73,000	73,000	8,956	73,000	0%
59-300-352 TRANSER IN - COUNTY MATCH	-	-	-	-	-	-	0%
TOTAL REVENUE	-	52,317	73,000	73,000	8,956	73,000	0%
(599) EXPENDITURES							
59-599-201 SOCIAL SECURITY TAXES	-	-	4,806	2,625	1,273	2,625	-45%
59-599-203 WORKERS COMPENSATION	-	-	450	-	-	-	-100%
59-599-204 UNEMPLOYMENT INSURANCE	-	-	245	-	-	-	-100%
59-599-205 RETIREMENT	-	-	4,253	-	-	-	-100%
59-599-206 GROUP HOSPITAL INSURANCE	-	-	-	-	-	-	0%
59-599-207 GUARDIAN INSURANCE	-	-	421	-	-	-	-100%
59-599-530 EDUCATION & TRAINING	-	-	-	2,602	3,000	3,600	0%
59-599-599 TRAVEL - HTL/MEAL/MILEAGE	-	-	-	4,948	-	3,950	0%
59-599-807 SALARY - ADMINISTRATIVE	-	17,675	16,275	16,275	7,512	16,275	0%
59-599-809 SALARY - INVESTIGATOR	-	19,775	19,775	19,775	9,127	19,775	0%
59-599-814 SALARY - ADA	-	14,867	26,775	26,775	-	26,775	0%
TOTAL EXPENDITURES	-	52,317	73,000	73,000	20,911	73,000	0%
EST. BUDGETED USES OF FUND BALANCE	-	-	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	-	-	-	-	(11,956)	-	-

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

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
TOWERS (FUND 60)							
{300} REVENUES							
60-300-352 TRANSFER IN - COUNTY	24,366	6,363	100,000	100,000	25,000	18,750	-81%
TOTAL REVENUE	24,366	6,363	100,000	100,000	25,000	18,750	-81%
{406} EXPENDITURES							
60-406-504 CAPITAL OUTLAY	-	-	-	-	-	-	0%
60-406-552 PROFESSIONAL SERVICES	575	-	85,000	84,000	2,346	3,750	-96%
60-406-561 TOWER - CENTERVILLE EXP	11,804	3,698	10,000	9,250	841	10,000	0%
60-406-562 TOWER - RIVER EXP	7,484	201	1,000	1,000	-	1,000	0%
60-406-563 TOWER - FLO EXP	838	710	1,000	1,000	228	1,000	0%
60-406-564 TOWER - FLYNN EXP	434	1,024	1,000	1,000	127	1,000	0%
60-406-565 TOWER - NORMANGEE PARK EXP	1,147	862	1,000	1,750	953	1,000	0%
60-406-566 TOWER - OAKWOOD EXP	1,177	548	1,000	1,000	277	1,000	0%
60-406-567 TOWER - CTY OF CVILLE EXP	-	-	-	-	-	-	0%
60-406-611 TRANSFER OUT	229	-	-	1,000	70	-	0%
TOTAL EXPENDITURES	23,460	7,042	100,000	100,000	4,842	18,750	-81%
EST. BUDGETED USES OF FUND BALANCE	-	680	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	905	0	-	-	20,158	-	-

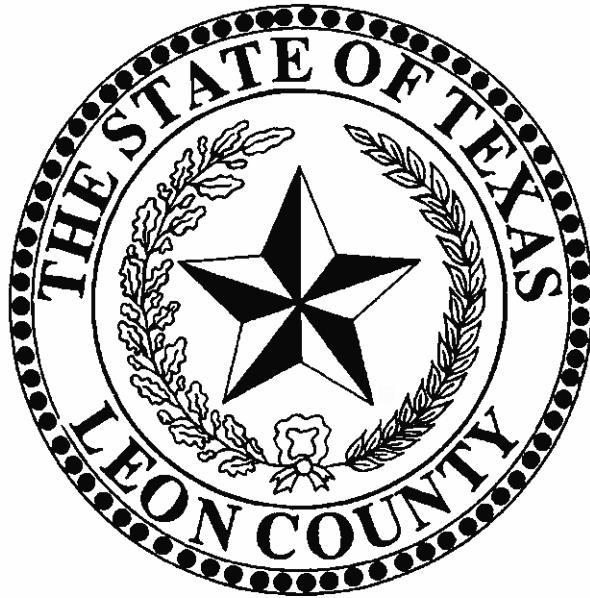


DEBT SERVICE FUND

The **Debt Service Fund** is a dedicated fund used by the County to manage and pay off long-term debt, such as bonds or loans, that have been issued to finance major projects like building or repairing county facilities. This fund ensures that money is set aside specifically for the repayment of both principal and interest, separate from the County's regular operating expenses. Funding for this purpose typically comes from taxes or transfers from other County funds, and any earnings from investments in the fund are also used to reduce debt. By maintaining a Debt Service Fund, the County demonstrates responsible financial management, providing transparency and assurance to residents that the County's debts are being paid in a timely and organized manner.

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

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
LEON COUNTY DEBT SERVICE FUND:							
(303) REVENUE							
13-303-301 DELINQUENT PROPERTY TAXES	16,502	17,182	-	-	19,612	25,000	100%
13-303-302 CURRENT AD VALOREM TAXES	1,296,486	1,256,826	1,457,549	1,457,549	1,343,087	1,984,682	36%
13-303-329 INTEREST EARNED	-	10,772	-	-	-	-	0%
13-303-330 OTHER REVENUE	-	511	-	-	-	-	0%
13-303-392 AD VALOREM PENALTY & INTEREST	9,923	16,298	-	-	7,957	15,000	100%
TOTAL REVENUE	1,322,910	1,301,590	1,457,549	1,457,549	1,370,656	2,024,682	39%
(422) EXPENDITURES							
13-422-506 PRINCIPAL EXP	1,232,000	1,268,000	1,055,000	1,055,000	-	1,535,000	45%
13-422-508 INTEREST EXP	80,021	43,746	402,549	402,549	191,299	489,682	22%
13-422-553 MISCELLANEOUS EXP	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	1,312,021	1,311,746	1,457,549	1,457,549	191,299	2,024,682	39%
EST. BUDGETED USES OF FUND BALANCE	-	10,156	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	10,890	(0)	-	-	-	0	-



ENTERPRISE FUND

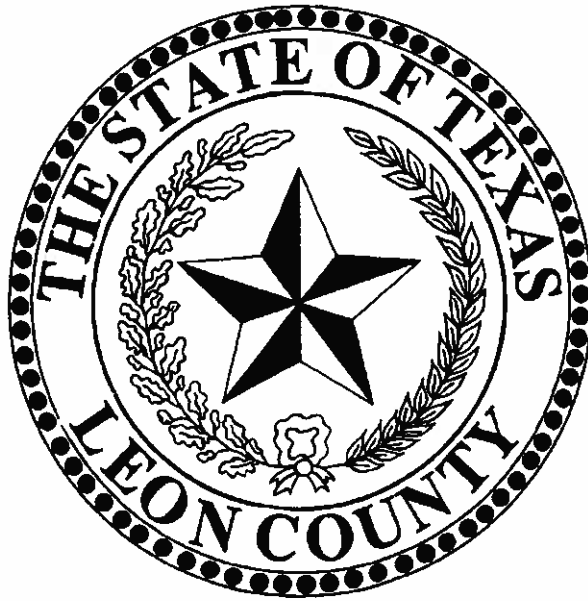
The **Enterprise Fund** is a special fund used to account for operations that are financed and operated in a manner similar to private businesses, where the costs of providing services are primarily supported by user fees, charges, or other revenue the activity generates. For Leon County, this fund is specifically created for the Expo/Civic Center to ensure that all revenues collected from rentals, events, and related activities are used directly to cover the costs of operating, maintaining, and improving the facility. The purpose of the Enterprise Fund is to provide financial transparency by keeping these operations separate from the County's general funds, allowing residents to clearly see how the Expo/Civic Center supports itself through the services it provides.

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

	FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
LEON COUNTY EXPO CENTER (FUND 25)							
(300) REVENUES							
25-300-329 INTEREST EARNINGS	2,089	653	1,618	1,618	89	1,296	-20%
25-300-330 OTHER REVENUE	914	11,396	457	457	12	2,957	547%
25-300-352 TRANSFERS IN (HOT/GF)	213,154	393,908	273,685	296,285	73,861	324,680	19%
25-300-360 FEES - TICKET SALES	-	-	-	-	-	-	0%
25-300-361 FEES - RV SPACE RENTAL	22,530	21,180	25,158	25,158	4,901	17,542	-30%
25-300-362 COUNTY FUNDS - EXPO/CIVIC CENTER	-	40,596	-	-	-	-	0%
25-300-363 FEES - STALL RENTAL	46,630	38,344	60,163	60,163	14,020	40,276	-33%
25-300-364 FEES - CONCESSION RENTAL	2,600	1,700	2,100	2,100	400	1,800	-14%
25-300-365 FEES - SHAVINGS	17,528	5,702	22,372	22,373	279	15,224	-32%
25-300-366 FEES - ELECTRICAL	1,695	3,305	1,143	1,143	1,365	1,863	63%
25-300-367 FEES - MAY	4,740	-	2,370	2,370	2,210	2,370	0%
25-300-368 FEES - SPCL REQUEST	-	3,300	1,000	1,000	2,200	2,500	150%
25-300-369 FEES - ROLLING ARENA(S)	-	2,750	2,000	2,000	3,300	3,000	50%
25-300-370 FEES - HEAVY EQUIPMENT	-	500	-	-	-	-	0%
25-300-371 FEES - CLEANING	-	-	-	-	-	-	0%
25-300-421 FEES - SPONSORSHIPS	-	-	-	-	2,500	5,000	0%
25-300-423 DONATIONS - EXPO CENTER	6,835	19,622	10,340	10,340	3,028	11,337	10%
25-300-435 RENTAL - ARENA I	40,850	49,900	39,775	39,775	26,150	38,975	-2%
25-300-436 RENTAL - ARENA II	15,000	7,800	16,775	16,775	6,700	11,400	-32%
25-300-437 RENTAL - PARKING LOT	-	-	1,000	1,000	-	1,000	0%
25-300-455 CONTRIBUTED CAPITAL	317,323	-	-	-	-	-	0%
25-300-553 MISC REVENUE	-	-	208	208	-	-	-100%
TOTAL REVENUE	691,889	600,656	460,163	482,765	141,016	481,221	5%
(455) EXPENDITURES							
25-455-201 SOCIAL SECURITY	11,843	12,688	15,387	15,387	8,002	16,297	6%
25-455-203 WORKERS COMPENSATION	5,796	2,289	4,300	4,300	1,677	3,123	-27%
25-455-204 UNEMPLOYMENT	223	258	403	403	86	362	-10%
25-455-205 RETIREMENT	11,611	10,564	13,617	13,617	6,150	13,507	-1%
25-455-206 GROUP HEALTH INSURANCE	20,489	28,078	34,656	34,656	16,464	37,776	9%
25-455-207 GUARDIAN INSURANCE	1,039	1,232	1,604	1,604	752	1,603	0%
25-455-504 CAPITAL OUTLAY	5,304	121,729	-	20,122	11,110	60,000	0%
25-455-509 COMMUNICATIONS	6,557	4,009	4,300	4,300	2,014	4,300	0%
25-455-510 CMPTR SUPP/SPPLS/LIC/SFTWRE	6,926	7,029	8,460	8,460	3,685	8,460	0%
25-455-514 CONTRACTED SERVICES	31,924	80,722	50,000	29,162	6,266	15,000	-70%
25-455-515 COPIER RENTAL	-	-	-	126	53	150	0%
25-455-536 GAS, OIL & GREASE	5,542	8,839	5,000	9,000	3,079	7,500	50%
25-455-553 MISCELLANEOUS	4,376	2,807	1,000	1,700	940	1,000	0%
25-455-560 POSTAGE	-	68	100	100	-	100	0%
25-455-570 REPAIRS & MAINT - BUILDINGS	19,762	30,757	35,000	26,150	8,528	34,057	-3%
25-455-571 REPAIRS & MAINT - EQUIPMENT	12,673	12,465	12,250	24,100	10,377	12,250	0%
25-455-573 REPAIRS & MAINT - GROUNDS	17,913	7,157	3,000	6,200	56	3,000	0%
25-455-575 REPAIRS & MAINT - VEHICLES	2,212	1,758	3,000	3,000	1,351	3,000	0%
25-455-590 OFFICE SUPPLIES	3,673	1,046	1,000	1,800	731	1,000	0%
25-455-596 TRANSPORT CHARGES - WASTE	2,997	4,456	3,000	4,000	899	3,000	0%
25-455-601 ARENA UTILITIES	44,003	38,955	37,750	36,014	10,982	30,000	-21%
25-455-602 RV PARK UTILITIES	3,292	4,510	4,000	4,000	1,935	4,000	0%
25-455-603 GROUNDS UTILITIES	1,439	1,298	1,200	11,200	1,677	8,700	625%
25-455-637 EVENT MATERIALS/EXPENSES	21,310	16,618	20,000	9,627	-	-	-100%
25-455-700 DEPRECIATION EXPENSE	185,554	-	-	-	-	-	0%
25-455-800 SALARIES - EXPO SECURITY	-	16,868	20,000	20,000	8,066	-	-100%
25-455-803 SALARIES - CLERICAL	-	38,256	44,256	44,256	19,041	43,756	-1%
25-455-807 SALARIES - ADMINISTRATIVE	-	965	50,500	50,500	19,200	53,500	6%
25-455-811 SALARIES	141,646	88,914	75,920	75,920	33,700	79,840	5%
25-455-820 LONGEVITY	150	76	460	460	279	940	104%
25-455-822 OVERTIME	17,491	23,662	10,000	22,600	18,362	35,000	250%
TOTAL EXPENDITURES	585,744	568,072	460,163	482,763	195,463	481,221	5%
EST. BUDGETED USES OF FUND BALANCE	106,144	32,584	-	-	-	-	-
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	212,288	65,168	-	2	(54,447)	-	-

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

		FYE 23 ACTUAL 12 MONTH	FYE 24 ACTUAL 12 MONTH (UNAUDITED)	FYE 25 ADOPTED BUDGET	FYE 25 AMENDED BUDGET	FYE 25 6 MO EXPERIENCE	FYE 26 ADOPTED BUDGET	% INC/DEC 2025-2026
LEON COUNTY CAPITAL PROJECTS (DS) FUND:								
(300) REVENUE								
12-300-329	INTEREST EARNED	27,500	7,589	-	-	166,382	175,000	0%
12-300-330	OTHER REVENUE	-	9,004,156	1,457,549	1,457,549	-	2,500,000	72%
	TOTAL REVENUE	27,500	9,011,745	1,457,549	1,457,549	166,382	2,675,000	84%
(417) EXPENDITURES - TAX NOTE SERIES 2022								
		9,931,937	-	-	-	-	-	100%
(417) EXPENDITURES TAX NOTE 2024								
12-417-552	PROFESSIONAL SERVICES	-	13,944	-	478,189	35,605	300,000	100%
12-417-553	MISCELLANEOUS	-	-	-	8,533,556	18,054	8,545,363	
12-417-611	TRANSER OUT	-	-	-	-	-	-	100%
		-	13,944	-	9,011,745	53,659	8,845,363	
(418) EXPENDITURES TAX NOTE 2025								
12-418-552	PROFESSIONAL SERVICES	-	-	-	-	-	142,702	100%
12-418-553	MISCELLANEOUS	-	-	-	-	-	1,365,000	
12-418-611	TRANSFER OUT	-	-	-	-	-	992,298	100%
		-	-	-	-	-	2,500,000	
	TOTAL EXPENDITURES	7,448,953	-	-	-	-	-	0%
EST. BUDGETED USES OF FUND BALANCE		2,455,484	-	-	-	-	8,670,363	
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES		(9,876,937)	8,997,801	1,457,549	-	-	-	



STATEMENT OF INDEBTEDNESS

The **Statement of Indebtedness** is a required financial report that provides a detailed summary of all outstanding debt owed by the County. It shows the total amount of principal still owed on loans or bonds, the schedule of future payments, and the interest obligations associated with that debt. The purpose of this statement is to give the Court, County officials, and residents a transparent view of the County's current debt obligations and repayment responsibilities. By including this statement in the budget, the County demonstrates accountability and ensures that decisions regarding future borrowing or financial commitments are made with a full understanding of existing debt.

Leon County, Texas
Statement of Indebtedness
as of September 30, 2026

	Purpose/Description	ISSUE DATE	Debt Type	Term mo/yr	MATURITY DATE	Original Principal Amount	FEE	PRINCIPAL	INTEREST	TOTAL	ANNUAL	Outstanding at Year End - FY 2026
23MBRN	2020 Chevrolet Tahoe - PPV 4X2	11/17/2020	Equity Lease	62	1/31/2026	42,863	401	-	25	25	300	701
23MBRV	2020 Chevrolet Tahoe - PPV 4X2	11/14/2020	Equity Lease	63	2/28/2026	42,063	401	-	25	25	300	701
23M6S2	2020 Chevrolet Tahoe - PPV 4X2	11/14/2020	Equity Lease	63	2/28/2026	42,063	401	-	25	25	300	701
23M6S5	2020 Chevrolet Tahoe - PPV 4X2	11/12/2020	Equity Lease	62	1/31/2026	42,063	401	-	25	25	300	701
23M7ZW	2021 Chevrolet Silverado 1500 - 4X4 Crew Cab	11/12/2020	Equity Lease	60	11/30/2025	33,596	-	504	85	589	7,069	0
23M7ZZ	2021 Chevrolet Silverado 1500 - 4X2 Crew Cab	11/12/2020	Equity Lease	60	11/30/2025	31,225	-	468	79	547	6,570	0
25CFMG	2022 Chevrolet Tahoe - PPV 4X2	1/5/2023	Equity Lease	48	1/31/2027	48,235	-	965	224	1,189	14,267	14,267
25CFPV	2022 Chevrolet Tahoe - PPV 4X2	12/6/2022	Equity Lease	48	12/31/2026	50,351	-	1,007	226	1,233	14,798	14,798
25CJZO	2022 Chevrolet Tahoe - PPV 4X2	9/22/2022	Equity Lease	48	9/30/2026	43,949	-	879	197	1,076	12,915	12,915
25CJ5B	2022 Chevrolet Tahoe - PPV 4X2	12/6/2022	Equity Lease	48	12/31/2026	48,235	-	965	224	1,189	14,223	14,223
25CJ77	2022 Chevrolet Tahoe - PPV 4X2	1/5/2023	Equity Lease	48	1/31/2027	48,235	-	965	224	1,189	14,267	14,267
25CJ93	2022 Chevrolet Tahoe - PPV 4X2	9/22/2022	Equity Lease	48	9/30/2026	43,889	-	878	197	1,075	12,898	0
26GCTK	2023 Chevrolet Tahoe - PPV 4X2	10/26/2024	Equity Lease	48	10/31/2028	60,194	-	1,204	274	1,478	17,740	35,480
26GCVQ	2023 Chevrolet Tahoe - PPV 4X2	6/17/2024	Equity Lease	48	6/30/2028	58,531	-	1,171	284	1,455	17,456	34,711
26GDD4	2023 Chevrolet Tahoe - PPV 4X2	3/28/2024	Equity Lease	48	3/31/2028	57,316	-	1,146	270	1,416	15,995	33,990
26GDD5	2023 Chevrolet Tahoe - PPV 4X2	1/8/2024	Equity Lease	48	1/31/2028	52,081	-	1,042	236	1,277	15,328	30,656
26HUN9	2023 Chevrolet Tahoe - PPV 4X2	1/30/2024	Equity Lease	48	1/31/2028	51,269	-	1,025	239	1,264	15,172	30,345
26HLND	2023 Chevrolet Tahoe - PPV 4X2	2/6/2024	Equity Lease	48	2/29/2028	51,339	-	1,027	236	1,263	15,157	30,313
27CVT5	2023 Chevrolet Tahoe - PPV 4X2	6/7/2024	Equity Lease	48	6/30/2028	59,284	-	1,186	324	1,509	18,111	36,221
27FVCL	2023 Chevrolet Tahoe - PPV 4X2	9/5/2024	Equity Lease	48	9/30/2028	59,067	-	1,181	298	1,479	17,749	35,498
27SPWJ	2024 Chevrolet Tahoe - DOR 4X2	9/27/2024	Equity Lease	48	9/30/2028	68,152	-	1,363	335	1,698	20,376	40,752
27SPWM	2024 Chevrolet Tahoe - DOR 4X2	3/28/2025	Equity Lease	48	3/31/2029	71,116	-	1,422	367	1,789	21,473	61,418
27VX5B	2024 Chevrolet Tahoe - DOR 4X2	1/4/2025	Equity Lease	48	1/31/2029	68,113	-	1,362	359	1,721	20,654	61,962
27VX5A	2024 Chevrolet Tahoe - DOR 4X2	3/28/2025	Equity Lease	48	3/31/2029	69,274	-	1,395	356	1,741	20,897	62,692
CC10706	2024 Chevrolet Tahoe	9/10/2024	Lease Purch	4yrs	9/10/2028	98,113	-	22,264	6,377	28,641	69,472	69,472
CC10706	2024 Chevrolet Tahoe	9/10/2024	Lease Purch	4yrs	9/10/2028	98,113	-	22,264	6,377	28,641	69,472	69,472
23M6R2	2020 Chevrolet Tahoe - PPV 4X2	11/12/2020	Equity Lease	62	1/31/2026	42,063	401	-	25	25	300	701
23M6RW	2020 Chevrolet Tahoe - PPV 4X2	11/14/2020	Equity Lease	63	2/28/2026	42,063	401	-	25	25	300	701
23M84Q	2020 Chrysler Voyager - LX Passenger Van	10/26/2020	Equity Lease	60	10/31/2025	28,149	-	316	44	361	4,330	-
27KH92	2024 Chevrolet Silverado 1500 - 4X2 Crew Cab	12/12/2023	Equity Lease	48	12/31/2027	44,444	-	741	249	1,076	12,912	25,825
25F5SX	2022 Chevrolet Silverado 2500HD - 4X4	8/22/2022	Equity Lease	36	8/31/2025	35,940	-	539	159	698	8,373	-
275F6X	2024 GMC Sierra 2500HD - 4X2	5/30/2024	Equity Lease	60	5/31/2029	47,021	-	784	212	996	11,949	35,847
CG33706	2024 Chevrolet 3500 Passenger Van	10/24/2024	Gen Ob.	4yrs	10/24/2028	46,933	-	10,663	3,055	13,718	13,718	41,154
10435	Kenworth T880 Dump Truck											
	Cat Motor Grader 150-15											
275FGX	2023 John Deere Wheel Loader 544P	9/22/2023	Equity Lease	7yrs	9/22/2030	570,452	-	76,592	24,650	101,242	101,242	404,967
23T5KB	2020 GMC Sierra 2500HD - 4X4	10/24/2023	Equity Lease	60	10/31/2028	50,223	-	830	268	1,098	13,175	39,524
CK20903	2020 Chevrolet Silverado 3500HD Chassis - 4X4	3/4/2021	Equity Lease	60	3/31/2026	40,878	-	613	123	736	8,828	-
9537	2024 Chevrolet Silverado 2500HD	10/24/2024		4yrs	10/24/2028			11,686	3,319	15,005	15,005	45,015
10408	2021 Cat Motor Grader 140-15A	6/25/2021	Gen. Oblig.	7yrs	11/30/2027	292,359	-	42,220	3,706	45,926	45,926	91,852
10693	2020 Cat Motor Grader 150-15	9/8/2023	Gen. Oblig.	7yrs	9/8/2030	200,000	-	26,875	8,532	35,407	35,407	141,627
10012	2020 Bomag Smooth Drum BW211D-5	6/7/2024	Gen. Oblig.	5yrs	6/7/2029	75,825	-	14,165	4,141	18,306	18,306	54,819
10754	2023 Cat 309 07A CR MHE	7/20/2022	Gen. Oblig.	4yrs	7/20/2026	116,729	-	31,355	1,424	32,780	32,780	-
10556	2023 John Deere 6105E/Loader/Grapple	8/2/2024	Gen. Oblig.	4yrs	8/2/2028	96,422	-	23,301	4,842	28,143	28,143	56,286
9946	Cat Motor Grader 140-15	12/22/2023	Gen. Oblig.	7yrs	12/22/2030	139,827	-	17,429	8,171	25,600	25,600	128,000
	John Deere 6105E	5/17/2022	Gen. Oblig.	4yrs	5/17/2026	69,024	-	18,184	517	18,701	18,701	-
	*Communications Infrastructure Imp., *Road & Bridge Improvements; *Public Facility Improvements; *Equipment and vehicle acquisition; *Cost of Issuance											
		9/18/2024	Tax Note	7yrs	1/0/1900	8,450,000	-	1,140,000	314,750	1,454,750	1,454,750	7,287,500
						\$ 11,841,240	\$ 2,406	\$ 1,481,967	\$ 396,096	\$ 1,912,174	\$ 2,222,359	\$ 9,063,276

Tax Note Sales 2024

LEON COUNTY, TEXAS
FY 26 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2026
POSITIONS COUNT BY DEPARTMENT

DEPARTMENT		ADOPTED FY 26	DEPARTMENT	ADOPTED FY 26
Commissioners Court (10-401)				
	Full Time	4	County Treasurer (10-497)	
	Part Time	0		Full Time 2
County Clerk (10-403)			Split Position w/Auditor	Part Time 0.5
	Full Time	5	Tax Assessor-Collector (10-499)	
	Part Time	0		Full Time 5
Social Services (10-410)				Part Time 1
	Full Time	0	County Courthouse & Buildings (10-510)	
	Part Time	1		Full Time 2
Leon County Victim Services (10-413)				Part Time 0
	Full Time	0	Justice Center - Jail (10-512)	
	Part Time	1		Full Time 12
County Court (10-426)				Part Time 3
	Full Time	2	Sheriff's Office (10-515)	
	Part Time	0		Full Time 35
369th District Court (10-436)				Part Time 4
Split position w/87th DC			Constable - Pct 1 (10-550)	
	Full Time	2.5		Full Time 1
	Part Time	0		Part Time 0
	Temp F/T	1		
87th District Court (10-437)			Constable - Pct 2 (10-552)	
Split position w/369th DC				Full Time 1
	Full Time	2.5		Part Time 0
	Part Time	0		
	Temp F/T	1	Constable - Pct 4 (10-554)	
278th District Court (10-438)				Full Time 1
	Full Time	2		Part Time 0
	Part Time	0	Highway Patrol (10-565)	
Bond Supervision (10-440)				Full Time 1
	Full Time	1		Part Time 0
	Part Time	0	License & Weight - DPS (10-566)	
District Clerk (10-450)				Full Time 1
	Full Time	3		Part Time 0
	Part Time	1	Texas AgriLife Extension Services (10-665)	
Justice of the Peace - Pct 1 (10-461)				Full Time 4
	Full Time	2		Part Time 0
	Part Time	0	Waste Disposal - Pct 1 (10-901)	
Justice of the Peace - Pct 2 (10-462)				Full Time 0
	Full Time	3		Part Time 3
	Part Time	0	Waste Disposal - Pct 3 (10-903)	
Justice of the Peace - Pct 4 (10-464)				Full Time 0
	Full Time	2	Split position w/R&B Pct 3	Part Time 0.5
	Part Time	0	Waste Disposal - Pct 4 (10-904)	
County Attorney (10-475)				Full Time 0
	Full Time	3		Part Time 2
	Part Time	0	Road & Bridge - Pct 1 (71)	
County Auditor (10-495)				Full Time 4
	Full Time	4		Part Time 2
Split Position w/Treasurer			Road & Bridge - Pct 2 (72)	
	Part Time	0.5		Full Time 5
				Part Time 2

LEON COUNTY, TEXAS
FY 26 BUDGET
FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2026
POSITIONS COUNT BY DEPARTMENT

DEPARTMENT		ADOPTED FY 26
Road & Bridge - Pct 3 (73)		
	Full Time	5
Split position w/Waste Pct 3	Part Time	0.5
Road & Bridge - Pct 4 (74)		
	Full Time	5
	Part Time	1
Forestry - 1/4 (75)		
	Full Time	0
	Part Time	1
Forestry -2/3 (76)		
	Full Time	1
	Part Time	0
Juvenile Probation (16)		
	Full Time	0
Split salary w/Grant R (27)	Part Time	0.5
Courthouse Security (17)		
	Full Time	2
	Part Time	0
Elections Administration (22)		
	Full Time	1
	Part Time	1
County Veteran Services (24)		
	Full Time	0
	Part Time	1
Juvenile Probation - Grant R (27)		
	Full Time	1
Split salary w/Juv. Prob. (16)	Part Time	0.5
District Attorney (45)		
	Full Time	4
	Part Time	0
Grant - District Attorney (46)		
	Full Time	1
	Part Time	0
Senior Nutrition (50)		
	Full Time	1
	Part Time	4
	Fill In	2
Emergency Management (52)		
	Full Time	1
	Part Time	0
911 Rural Addressing (55)		
	Full Time	1
	Part Time	0
Expo Civic Center (25)		
	Full Time	4
	Part Time	0

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

County of Leon

903-536-2543

Taxing Unit Name

Phone (area code and number)

PO Box 429 Centerville, Texas 75833

<https://www.co.leon.tx.us>

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification, exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 3,053,984,465
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 364,985,400
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,688,999,065
4.	Prior year total adopted tax rate.	\$ 0.419296 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 0 B. Prior year values resulting from final court decisions: - \$ 0 C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue-Tax-Rate-Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,688,999,065
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 508,040 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 3,378,990 C. Value loss. Add A and B. ⁶	\$ 3,887,030
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 11,448,590 B. Current year productivity or special appraised value: - \$ 219,570 C. Value loss. Subtract B from A. ⁷	\$ 11,229,020
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 15,116,050
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 2,673,883,015
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 11,211,484
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 11,913
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 11,223,397
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 3,278,916,618 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 16,233,246 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. ¹² - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 3,295,149,864

⁵ Tex. Tax Code §26.012(15)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.03(c)⁹ Tex. Tax Code §26.012(13)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012, 26.04(c-2)¹² Tex. Tax Code §26.03(d)

2025 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 31,494,570 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B. \$ 31,494,570	
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 407,535,760
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰	\$ 2,919,108,674
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²¹	\$ 0
24.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²²	\$ 69,765,610
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 69,765,610
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 2,849,343,064
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ 0.393894 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁴	\$ 0.393894 /\$100

SECTION 2: Voter Approval Tax Rate

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

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

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

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)

¹⁸ Tex. Tax Code §26.012(1-a)

¹⁹ Tex. Tax Code §26.04(d-3)

²⁰ Tex. Tax Code §26.012(6)

²¹ Tex. Tax Code §26.012(17)

²² Tex. Tax Code §26.012(17)

²³ Tex. Tax Code §26.04(c)

²⁴ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.364866 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,688,999,065
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 9,811,243
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. + \$ 10,797 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. \$ 0 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 10,797 E. Add Line 31 to 32D.	\$ 9,822,040
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,849,343,064
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.344712 /\$100
35.	Rate adjustment for state criminal justice mandate. ²⁶ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 49,247 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 2,954 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.001624 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.001624 /\$100
36.	Rate adjustment for indigent health care expenditures. ²⁷ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 229,481 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. - \$ 137,402 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.003231 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.003231 /\$100

²⁶ (Reserved for expansion)²⁷ Tex. Tax Code §26.044²⁸ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	Rate adjustment for county indigent defense compensation. ²⁸ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 276,794 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. \$ 115,714 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.005653 /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ 0.000203 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000203 /\$100
38.	Rate adjustment for county hospital expenditures. ²⁹ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ 0 B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.349770 /\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ 0 B. Divide Line 41A by Line 33 and multiply by \$100. \$ 0.000000 /\$100 C. Add Line 41B to Line 40.	\$ 0.349770 /\$100
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ 0.362011 /\$100

²⁸ Tex. Tax Code §26.0442²⁹ Tex. Tax Code §26.0443

Line	Voter Approval Tax Rate Worksheet	Amount/Rate
D42.	Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. ³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	\$ 0.000000 /\$100
43.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³¹ Enter debt amount \$ 1,984,682 B. Subtract unencumbered fund amount used to reduce total debt - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A.	\$ 1,984,682
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 1,984,682
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³³ 99.00 % B. Enter the prior year actual collection rate 99.00 % C. Enter the 2023 actual collection rate 99.00 % D. Enter the 2022 actual collection rate 99.00 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁴	99.00 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 2,004,729
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,919,108.674
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.068676 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.430687 /\$100
D50.	Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.	\$ 0.000000 /\$100

³⁰ Tex. Tax Code §26.042(a)³¹ Tex. Tax Code §26.012(7)³² Tex. Tax Code §26.012(10) and 26.04(b)³³ Tex. Tax Code §26.04(b)³⁴ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.430687 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³⁵ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³⁶ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 90,420
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,919,108,674
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.003097 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.393894 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.393894 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.430687 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.427590 /\$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,919,108,674
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

³⁵ Tex. Tax Code §26.041(d)

³⁶ Tex. Tax Code §26.041(f)

³⁷ Tex. Tax Code §26.041(d)

³⁸ Tex. Tax Code §26.04(c)

³⁹ Tex. Tax Code §26.04(c)

⁴⁰ Tex. Tax Code §26.045(d)

⁴¹ Tex. Tax Code §26.045(f)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.427590 /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.⁴² The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴³

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴⁴
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴⁵ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴⁶

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁷

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value	
	A. Voter-approval tax rate (Line 68)	\$ 0.419296 /\$100
	B. Unused increment rate (Line 67)	\$ 0.000000 /\$100
	C. Subtract B from A	\$ 0.419296 /\$100
	D. Adopted Tax Rate	\$ 0.419296 /\$100
	E. Subtract D from C	\$ 0.000000 /\$100
	F. 2024 Total Taxable Value (Line 60)	\$ 2,704,877.534
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 0
65.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.394883 /\$100
	B. Unused increment rate (Line 66)	\$ 0.019694 /\$100
	C. Subtract B from A	\$ 0.375189 /\$100
	D. Adopted Tax Rate	\$ 0.395056 /\$100
	E. Subtract D from C	\$ -0.019867 /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ 2,710,902.833
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 0
66.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.449749 /\$100
	B. Unused increment rate (Line 66)	\$ 0.002935 /\$100
	C. Subtract B from A	\$ 0.446814 /\$100
	D. Adopted Tax Rate	\$ 0.443095 /\$100
	E. Subtract D from C	\$ 0.003719 /\$100
	F. 2022 Total Taxable Value (Line 60)	\$ 2,378,938.071
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 88.472
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 88.472 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.003030 /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.430620 /\$100

⁴² Tex. Tax Code §26.013(b).

⁴³ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2).

⁴⁴ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a).

⁴⁵ Tex. Tax Code §26.0501(a) and (c).

⁴⁶ Tex. Local Gov't Code §120.007(d).

⁴⁷ Tex. Local Gov't Code §26.04(c)(2)(B).

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁸

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁹

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.349770 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,919,108,674
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.017128 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.068676 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.435574 /\$100

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

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁵⁰

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁵¹

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.419298 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete <i>form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,673,883,015
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,849,343,064
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁵	\$ 0.000000 /\$100

⁴⁸ Tex. Tax Code §26.012(b-a)

⁴⁹ Tex. Tax Code §26.063(a)(1)

⁵⁰ Tex. Tax Code §26.042(b)

⁵¹ Tex. Tax Code §26.042(f)

⁵² Tex. Tax Code §26.042(c)

⁵³ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.430620 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.393894 /\$100
 As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 28

Voter-approval tax rate. \$ 0.430620 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 69

De minimis rate. \$ 0.435574 /\$100
 If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

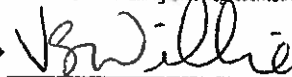
SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.³⁴

**print
here**

Victoria Willis

Printed Name of Taxing Unit Representative

**sign
here**


Taxing Unit Representative

8/7/25

Date

³⁴ Tex. Tax Code §§26.04(c)(2) and (d-2)