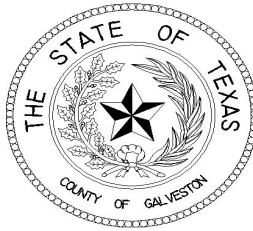


GALVESTON COUNTY



Office of the County Auditor

Sergio Cruz
County Auditor

Christie Motogbe, CPA
First Assistant County Auditor

P.O. Box 1418, Galveston, Texas 77553

(409) 770-5300

722 Moody Ave, 4th Floor, Galveston, TX 77550

August 17, 2026

Honorable Mark A. Henry, County Judge
and Members of the Commissioners Court
722 Moody Avenue
Galveston, Texas 77550

Re: FY2026 Receive and File Budget for LEOSE Fund 2250

Honorable Mark A. Henry, County Judge, and Members of the Commissioners Court,

Attached for your review is the FY2026 budget for Fund 2250, Law Enforcement Standards and Education (LEOSE) Fund. This budget was prepared by our office based on an analysis of revenues received and adjustments needed.

Respectfully,

A handwritten signature in blue ink that reads "Sergio Cruz".

Sergio Cruz
County Auditor

Attachment: LEOSE FY26 Receive and File Budget Amendment 08.17.26

Budget Amendment for LEOSE Funds
FY 2026
August 17, 2026

<u>GL Account</u>	<u>Ledger Account</u>	<u>Cost Center and Spend Category</u>	<u>+ / -</u>	<u>Amount</u>
2250-127100-5496100	5496000	DA Travel and Conference	+	\$ 1,969.96
2250-211101-5496100	5496000	SO Travel and Conference	+	55,943.29
2250-223300-5496100	5496000	Const Pct #3 Travel and Conference	+	9,588.41 *
2250-223400-5496100	5496000	Const Pct #2 Travel and Conference	+	2,076.26
2250-223700-5496100	5496000	Const Pct #1 Travel and Conference	-	(9,569.74) *
2250-223800-5496100	5496000	Const Pct #4 Travel and Conference	+	2,394.29
Total Budget Amendment				<u>\$ 62,402.47</u>

*The purpose of this budget amendment is to adjust budget balances in FY2026
for the Law Enforcement Officers Standards and Education Fund based on revenue received.*

** Beginning balances of Constable Precincts #1 and #3 were inadvertently
posted to the wrong cost center. This is correcting that entry and budgeting
for revenue received in FY26.*

FY 2026 LEOSE Budget
Based on Previous / Current Year Activity
August 17, 2026

Division ^	FY26 State Revenues	FY26 YTD Interest Allocation	FY25 Ending Balance per Worksheet	Allowable Budget *	FY 2026 Budget per WD^	FY26 Exp Budget Amendment Needed
Constable Pct #1	-	-	5,129.73	5,129.73	14,699.47	(9,569.74)
Constable Pct #2	2,039.74	27.84	14,970.43	17,038.01	14,961.75	2,076.26
Constable Pct #3	-	-	14,709.46	14,709.46	5,121.05	9,588.41
Constable Pct #4	2,353.06	32.11	9,825.89	12,211.06	9,816.77	2,394.29
District Attorney	1,935.30	26.41	11,873.66	13,835.37	11,865.41	1,969.96
Sheriff Dept	54,777.11	747.53	136,931.94	192,456.58	136,513.29	55,943.29
Total	61,105.21	833.89	193,441.11	255,380.21	192,977.74	62,402.47

^ Divisions are reflective of redistricting changes for Constables Pct #3 and Pct #4

**Allowable budget is calculated based on net carrying value
from previous years plus current year state revenue and interest earned.
This does not include expenditures that have already occurred.*



Galveston - Budget vs Actual - Company -
Detail

Company: The County of Galveston
Period: FY2026 - Aug
Time Period: Current Period YTD
Plan Structure: Annual Budget Detail
Plan Name: FY2026-Adopted Budget
FY26 Amended Budget
Worktags: Fund: 2250 Law Enforcement Education Fund
Book: Modified Accrual

Fund	Cost Center	Program	Project	Ledger Account	Spend Category	Revenue Category	Original Budget	Amended Budget	Actuals	Commitments	Obligations	Actuals & Encumbrance	Budget Remaning	Budget Used %
2250 Law Enforcement Education Fund	000000 General Revenues	(Blank)	(Blank)	4600000:Investment Earnings	(Blank)	Interest Revenue	(700.00)	(700.00)	(833.89)	0.00	0.00	(833.89)	133.89	119.1%
2250 Law Enforcement Education Fund	127100 District Attorney	(Blank)	(Blank)	4320000:Intergovernmental Revenues - State	(Blank)	State Pro Rata Share	(1,000.00)	(1,000.00)	(1,935.30)	0.00	0.00	(1,935.30)	935.30	193.5%
2250 Law Enforcement Education Fund	127100 District Attorney	(Blank)	(Blank)	5496000:Travel and Transportation	Travel and Conference	(Blank)	0.00	11,865.41	8,565.20	0.00	0.00	8,565.20	3,300.21	72.2%
2250 Law Enforcement Education Fund	211101 Sheriff Administration	(Blank)	(Blank)	4320000:Intergovernmental Revenues - State	(Blank)	State Pro Rata Share	(22,500.00)	(22,500.00)	(54,777.11)	0.00	0.00	(54,777.11)	32,277.11	243.5%
2250 Law Enforcement Education Fund	211101 Sheriff Administration	(Blank)	(Blank)	5496000:Travel and Transportation	Travel and Conference	(Blank)	0.00	136,513.29	45,658.80	0.00	0.00	45,658.80	90,854.49	33.4%
2250 Law Enforcement Education Fund	223300 Constable Precinct #3	(Blank)	(Blank)	4320000:Intergovernmental Revenues - State	(Blank)	State Pro Rata Share	(1,200.00)	(1,200.00)	(2,353.06)	0.00	0.00	(2,353.06)	1,153.06	196.1%
2250 Law Enforcement Education Fund	223300 Constable Precinct #3	(Blank)	(Blank)	5496000:Travel and Transportation	Travel and Conference	(Blank)	0.00	5,121.05	0.00	0.00	0.00	0.00	5,121.05	0.0%
2250 Law Enforcement Education Fund	223400 Constable Precinct #2	(Blank)	(Blank)	4320000:Intergovernmental Revenues - State	(Blank)	State Pro Rata Share	(1,200.00)	(1,200.00)	(2,039.74)	0.00	0.00	(2,039.74)	839.74	170.0%
2250 Law Enforcement Education Fund	223400 Constable Precinct #2	(Blank)	(Blank)	5496000:Travel and Transportation	Travel and Conference	(Blank)	0.00	14,961.75	795.00	0.00	0.00	795.00	14,166.75	5.3%
2250 Law Enforcement Education Fund	223700 Constable Precinct #1	(Blank)	(Blank)	4320000:Intergovernmental Revenues - State	(Blank)	State Pro Rata Share	(1,200.00)	(1,200.00)	0.00	0.00	0.00	0.00	(1,200.00)	0.0%
2250 Law Enforcement Education Fund	223700 Constable Precinct #1	(Blank)	(Blank)	5496000:Travel and Transportation	Travel and Conference	(Blank)	0.00	14,699.47	0.00	0.00	0.00	0.00	14,699.47	0.0%
2250 Law Enforcement Education Fund	223800 Constable Precinct #4	(Blank)	(Blank)	4320000:Intergovernmental Revenues - State	(Blank)	State Pro Rata Share	(1,200.00)	(1,200.00)	0.00	0.00	0.00	0.00	(1,200.00)	0.0%
2250 Law Enforcement Education Fund	223800 Constable Precinct #4	(Blank)	(Blank)	5496000:Travel and Transportation	Travel and Conference	(Blank)	0.00	9,816.77	975.00	0.00	0.00	975.00	8,841.77	9.9%
Total Revenues							29,000.00	29,000.00	61,939.10	0.00	0.00	(61,939.10)	32,939.10	213.6%
Total Expenditures							0.00	192,977.74	55,994.00	0.00	0.00	55,994.00	136,983.74	29.0%
Net Total (Revenue - Expense)							29,000.00	(163,977.74)	5,945.10	0.00	0.00	(5,945.10)	169,922.84	(3.6%)